



# City of Conroe



## Annual Operating Budget

Fiscal Year 2022-2023

Conroe, Texas







## MISSION STATEMENT



From left to right, seated are Mayor Pro Tem Curt Maddux, Mayor Jody Czajkoski, and Councilwoman Marsha Porter, standing are Councilman Todd Yancey, Councilman Harry Hardman, and Councilman Howard Wood.

**“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 \$9,214,937 which is a 19.7% 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 \$2,511,727.”

On September 8, 2022, the members of the governing body voted on the Fiscal Year 2022-23 Budget as follows:

FOR:	Harry Hardman Curt Maddux Marsha Porter Todd Yancey	Councilman Mayor Pro Tem Councilwoman Councilman
AGAINST:	Howard Wood	Councilman
PRESENT and not voting:	Jody Czajkoski	Mayor
ABSENT:	NONE	

### Tax Rate Comparison

	<u>FY 21-22</u>	<u>FY 22-23</u>
Total Property Tax Rate:	\$0.4375	\$0.4272
No-New-Revenue Rate:	\$0.4064	\$0.3573
Effective M&O Tax Rate:	\$0.3125	\$0.3022
Voter-Approval Tax Rate:	\$0.4603	\$0.4280
Debt Tax Rate:	\$0.1250	\$0.1250

Total Municipal Debt Obligations (secured by property taxes):

\$347,635,000

\$431,220,000

\*Local Government Code 102.007





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

**PRESENTED TO**

**City of Conroe**

**Texas**

For the Fiscal Year Beginning

**October 01, 2021**

*Christopher P. Morill*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the City of Conroe for its annual budget for the fiscal year beginning October 1, 2021.

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.





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# **City of Conroe 2022-2023**

## **Listing of City Officials**

### **Elected Officials**

Mayor		Jody Czajkoski
Councilman Place 1		Todd Yancey
Councilman Place 2	Mayor Pro Tem	Curt Maddux
Councilman Place 3		Harry Hardman
Councilman Place 4		Howard Wood
Councilman Place 5		Marsha Porter
Municipal Court Judge		William Waggoner

### **Appointed Officials**

Interim City Administrator	Gary Scott
City Secretary	Soco Gorjon
City Attorney	Gary Scott
Director of Finance	Collin Boothe
Director of Development and Infrastructure Services	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





CITY OF CONROE

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# CITY OF CONROE

Est. 1904

October 1, 2022

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, 2022, and ending September 30, 2023, 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 22-23 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 22-23 is \$297,192,532 - however, exclusive of interfund transfers that are effectively counted twice, the actual budget is \$231,640,875. 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 2022 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 second fastest growing large city (population of 50,000 or more) in the nation, by the U.S. Census Bureau, based on population growth from 2010 to 2020. According to most recent census estimate, our population is 94,400, up from 56,207 in 2010, which is a 67% increase.



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 22-23 budget.

The Texas economy has shown positive signs of recovery in 2022. The unemployment rate in Texas decreased to 3.7% in April 2022 compared to 6.3% in April 2021. The Texas unemployment rate was 3.7% compared to the national rate of 3.3%. According to the Federal Reserve Bank of Dallas’s May 24, 2022 Texas Economic Indicators report, “The Texas economy expanded further in April. Payroll employment growth increased, and initial unemployment claims remained at low levels.” Additionally, according to the June 6, 2022 Houston Economic Indicators report, “Combined with strong job growth so far in 2022, area payrolls have recovered to pre-pandemic levels.

However, with the Federal Reserve Bank raising interest rates in an effort to tap down inflation, a recession is a very likely possibility during 2023. According to a report in the Wall Street Journal, economists are predicting the GDP to contract the first two quarters of the year with employers responding with job cuts in the 2<sup>nd</sup> and 3<sup>rd</sup> quarters.

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 and is up by 36% and single-family housing up is 12.4% through May 2022. The value of construction has decreased by 12.8% over this same time period.

## 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 no 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 18.5%.

Local sales tax for February 2022 totaled \$3.23 billion in the State of Texas, an increase of 28.6% compared to February 2021. Conroe’s sales tax collections for June 2022 (April Sales) totaled \$3,965,411 which is a 9% increase compared to last year.

Property Tax

This budget lowered the tax rate from 43.75¢ to 42.72¢ per hundred dollars. The 42.72¢ tax rate translates into a \$42.72 tax levy for each \$10,000 worth of property value. For example, the average home value in the City of Conroe this year is \$273,979. The City tax levy on that amount will be \$1,170 which is a monthly cost of \$97.50. The City increased the homestead exemption from 2.5% to 20% and increased the exemption for citizens over the age of 65 from \$15,000 to \$40,000 and for disabled citizens from \$7,500 to \$40,000.

Property owners are also 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 2022 is 21%. Below is a breakdown of the 2022 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 2022 tax rates; however, it does not reflect the various exemptions that are available for residential property.

Entity	2022 Tax Rate	Levy on Avg. Home
Conroe Independent School District	\$1.1146	\$3,053.77
Montgomery County	0.3764	1,031.26
City of Conroe	0.4272	1,170.44
Lone Star College	0.1078	295.35
Montgomery County Hospital District	0.0567	155.35
Total	\$2.0827	\$5,706.16

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 30.22¢ 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 42.72¢ rate compares favorably to other communities in our area. The following is a list of cities in Montgomery County and Texas with their 2022 tax rates.

Montgomery County Property Tax Rates			
Panorama Village	\$ 0.6000	Montgomery	\$ 0.4000
Willis	0.5556	Magnolia	0.3813
Conroe	0.4272	Shenandoah	0.1477
Oak Ridge North	0.4248		

Other Texas Cities Property Tax Rates			
Baytown	\$ 0.7515	Missouri City	\$ 0.5737
Desoto	0.7016	Victoria	0.5582
Pearland	0.6287	Galveston	0.4500
Bryan	0.6240	<b>Conroe</b>	<b>0.4272</b>
Temple	0.6130	League City	0.4155
San Marcos	0.6030		

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 \$2,392,118,460, or 22.4%. New improvements and new personal property added over \$587,950,963 to the roll. Newly annexed property added approximately \$9,361,576 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 includes a 2% increase from the water and sewer rates from the previous fiscal year. The Lifeline water and sewer rate discounts for customers over age 65 and/or disabled increased. 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.

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 19-20.



**Minimum Monthly Base Charge by Meter Size**

	<b>FY</b>	<b>%</b>	<b>FY</b>	<b>%</b>	<b>FY</b>	<b>%</b>	<b>FY</b>	<b>%</b>
	<b><u>19-20</u></b>	<b><u>Incr.</u></b>	<b><u>20-21</u></b>	<b><u>Incr.</u></b>	<b><u>21-22</u></b>	<b><u>Incr.</u></b>	<b><u>22-23</u></b>	<b><u>Incr.</u></b>
5/8 inches	\$12.48	4.0%	\$12.48	0.0%	\$12.48	0.0%	\$12.73	2.0%
1 inch	18.72	4.0%	18.72	0.0%	18.72	0.0%	19.09	2.0%
1.5 inches	26.00	4.0%	26.00	0.0%	26.00	0.0%	26.52	2.0%
2 inches	36.40	4.0%	36.40	0.0%	36.40	0.0%	37.13	2.0%
3 inches	47.84	4.0%	47.84	0.0%	47.84	0.0%	48.80	2.0%
4 inches	67.60	4.0%	67.60	0.0%	67.60	0.0%	68.95	2.0%
6 inches	93.60	4.0%	93.60	0.0%	93.60	0.0%	95.47	2.0%
8 inches	150.80	4.0%	150.80	0.0%	150.80	0.0%	153.82	2.0%
10 inches	260.00	4.0%	260.00	0.0%	260.00	0.0%	265.20	2.0%

**Residential & Sprinkler Rates Inside City Limits**

	<b>FY</b>	<b>%</b>	<b>FY</b>	<b>%</b>	<b>FY</b>	<b>%</b>	<b>FY</b>	<b>%</b>
	<b><u>19-20</u></b>	<b><u>Incr.</u></b>	<b><u>20-21</u></b>	<b><u>Incr.</u></b>	<b><u>21-22</u></b>	<b><u>Incr.</u></b>	<b><u>22-23</u></b>	<b><u>Incr.</u></b>
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	0.0%	2.66	0.0%	2.66	0.0%	2.71	1.9%
11 - 15	3.28	0.0%	3.28	0.0%	3.28	0.0%	3.35	2.1%
16 - 25	3.89	0.0%	3.89	0.0%	3.89	0.0%	3.97	2.1%
26 - 35	4.44	0.0%	4.44	0.0%	4.44	0.0%	4.53	2.0%
36 and up	7.77	0.0%	7.77	0.0%	7.77	0.0%	7.93	2.1%
Sewer Rates								
0 - 3 (minimum charge)	\$38.83	20.0%	\$41.55	7%	\$41.55	0.0%	\$42.38	2.0%
4 and up	4.73	20.0%	5.06	7%	5.06	0.0%	5.16	2.0%
Maximum Charge at 10,000 gallons	71.94	20.0%	76.97	7%	76.97	0.0%	78.51	2.0%

**Lifeline Rates - Over 65 and/or disabled customers**

	<b>Lifeline</b>	<b>Rates</b>	<b>Lifeline</b>	<b>%</b>
	<b><u>21-22</u></b>	<b><u>22-23</u></b>	<b><u>22-23</u></b>	<b><u>Discount</u></b>
Minimum Monthly Base, meter - 5/8 inches	\$9.36	\$12.73	\$6.36	50%
Water Rates (1,000 gallon units)				
0 - 3 (minimum charge)	\$0.00	\$0.00	\$0.00	
4 - 10	2.13	2.71	1.36	50%
11 - 15	2.79	3.35	2.85	15%
16 - 25	3.89	3.97	3.97	0%
26 - 35	4.44	4.53	4.53	0%
36 and up	7.77	7.93	7.93	0%
Sewer Rates				
0 - 3 (minimum charge)	\$31.18	\$42.38	\$21.19	50%
4 and up	4.06	5.16	2.58	50%
Maximum Charge at 10,000 gallons	38.48	78.51	39.25	50%

<b>Commercial Rates Inside City Limits</b>	<b>FY <u>19-20</u></b>	<b>% <u>Incr.</u></b>	<b>FY <u>20-21</u></b>	<b>% <u>Incr.</u></b>	<b>FY <u>21-22</u></b>	<b>% <u>Incr.</u></b>	<b>FY <u>22-23</u></b>	<b>% <u>Incr.</u></b>
<b>Water Rates (1,000 gallon units)</b>								
0 - 3 (minimum charge)	\$0.00	n/a	\$0.00	n/a	\$0.00	n/a	\$0.00	n/a
4 - 10	2.90	0.0%	2.90	0.0%	2.90	0.0%	2.96	2.1%
11 - 15	3.42	0.0%	3.42	0.0%	3.42	0.0%	3.49	2.0%
16 - 25	4.07	0.0%	4.07	0.0%	4.07	0.0%	4.15	2.0%
26 - 35	4.64	0.0%	4.64	0.0%	4.64	0.0%	4.73	1.9%
36 - 100	8.12	0.0%	8.12	0.0%	8.12	0.0%	8.28	2.0%
101 - 150	8.12	0.0%	8.12	0.0%	8.12	0.0%	8.28	2.0%
151 and up	2.67	0.0%	2.67	0.0%	2.67	0.0%	2.72	1.9%
<b>Sewer Rates</b>								
0 - 3 (minimum charge)	\$38.83	20.0%	\$41.55	7.0%	\$41.55	0.0%	\$42.38	2.0%
4 and up	4.73	20.0%	5.06	7.0%	5.06	0.0%	5.16	2.0%
<b>Surface Water Conversion Fee</b>	<b>FY <u>19-20</u></b>	<b>% <u>Incr.</u></b>	<b>FY <u>20-21</u></b>	<b>% <u>Incr.</u></b>	<b>FY <u>21-22</u></b>	<b>% <u>Incr.</u></b>	<b>FY <u>22-23</u></b>	<b>% <u>Incr.</u></b>
Rate per 1,000 gallons	\$3.40	7.9%	\$3.40	0.0%	\$3.60	5.9%	\$3.60	0.0%

Beginning in FY 09-10, the City implemented a surface water conversion fee as a part of the agreement with the San Jacinto River Authority (SJRA) for the reduction of groundwater usage and transition to surface water as the primary source of water. For FY 22-23, this fee will remain the same at \$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. This fee funds the Lone Star Groundwater Conservation District and for FY 22-23 will also remain the same. 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).

City	Monthly Average Residential Bill - 10,000 gallons					
	Current					Proposed <sup>1</sup>
	Water Rate	SWC Fee	LSG Fee	Sewer Rate	Total	Total
<b>Conroe</b>	<b>\$ 31.10</b>	<b>\$ 35.40</b>	<b>\$ 0.60</b>	<b>\$ 76.97</b>	<b>\$144.07</b>	<b>\$ 146.20</b>
Mansfield	33.29	-	-	28.54	61.83	-
Shenandoah	34.60	5.50	1.05	25.00	66.15	-
Pasadena	39.70	-	-	39.58	79.28	-
Oak Ridge North	44.89	-	-	39.85	84.74	-
Bryan	37.30	-	-	48.18	85.48	-
Willis	38.80	-	-	48.68	87.48	-
Average of cities 75,000 – 100,000 population <sup>2</sup>	34.20	-	-	62.58	96.78	-
Average of cities 50,000 – 75,000 population <sup>2</sup>	52.21	-	-	46.28	98.49	-
Huntsville	50.16	-	-	57.21	107.37	-
La Porte	32.39	46.00	-	33.75	112.14	-
Friendswood	45.20	-	-	68.23	113.43	-
Pearland	52.81	-	-	64.36	117.17	-
New Braunfels	55.25	-	-	66.47	121.72	-
Deer Park	61.92	-	-	65.52	127.44	-
Tomball	39.40	45.40	-	43.35	128.15	-
Baytown	65.53	-	-	66.29	131.82	-
<sup>1</sup> Approved for the City of Conroe - 2.00% increase in Water Rate and 2.00% increase in Sewer Rate effective 10/1/22						
<sup>2</sup> Average of cities is based on those that participated in the Texas Municipal League's annual Water and Wastewater survey						

## 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 12% increase in electricity gross receipts for FY 22-23 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 22-23.

## Other Revenues

Revenues from residential and commercial building permits are anticipated to increase in FY 22-23 compared to the prior year's budget by 26%. This is a conservative estimate which plans for both ongoing building activity and fluctuations in total construction values. Through May 2022, building permit values have increased by 12.4% as compared to last year.

Revenues from traffic and criminal fines are expected to increase in FY 22-23 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 increase and are reported separately in the Municipal Court Special Revenue Funds.

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. Parks and recreation fees are anticipated to increase in FY 22-23 compared to last year’s budget. The Oscar Johnson Community Center, previously a special revenue fund, is now accounted for in the General Fund. In the fall, the City is also opening up the Westside Recreation & Aquatic Center which was formerly known as the Conroe YMCA.

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 \$2,006,823 in FY 22-23, which is an increase of \$39,349 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 22-23 budget includes twenty-two (22) new full-time positions. Ten (10) of these positions are for the Police department and eight (8) for the Fire department. Two new Transit Coordinator positions are included for the Transportation department as well as a new Grant Accountant position for the Finance department. 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. Included in the base budget for each department is a 39.9% increase for Health insurance (contribution rate is increasing from \$12,600 to \$17,632 per employee).

In all, \$25,614,453 of additional items were requested for FY 22-23, and only \$15,696,902 were funded. Below is a listing of the major new initiatives in the General Fund (\$50,000 or more):

Downtown Development is a new department for FY 22-23 and includes funding for marketing, advertising and event programming. This department will also have a new Administrative Specialist II position to support the downtown area. The Purchasing/Warehouse department includes funding to upgrade fuel pumps and new double wall fuel tanks at the Service Center. The Parks department is receiving funding for increased mowing and janitorial costs. Drainage Maintenance is receiving funding for drainage improvements and Streets Maintenance for their asphalt overlay program. Additionally, the Fire Department will receive funding to replace outdated breathing apparatuses that are no longer compliant with the current standards.

The approval of these funding requests addresses immediate needs to provide City services as well as implement the 2022 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 22-23 budget includes 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. Included in the base budget for each department is a 39.9% increase for Health insurance (contribution rate increasing from \$12,600 to \$17,632 per employee).

Supplemental budget requests were approved in the Water and Sewer Operating Fund to support the service delivery of the system. The Utility Billing department received funding to implement automated metering infrastructure and replacement of aging meters. The Water department and Sewer department received funding for repair and rehabilitation of infrastructure. In all, \$5,602,223 of supplemental items were requested for Water and Sewer operations, and \$3,721,866 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. Transfers are also made from the Conroe Industrial Development Corporation (CIDC) Fund. These transfers will cover the principal and interest costs for bonds (years 2008 & prior) that were issued to make improvements in the park system. In addition, CIDC transfers funds for debt service payments on the new Oscar Johnson Community Center. 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 22-23 include: Streets Projects – Road Widening with Improvements - Old Conroe Road South Section and Old Conroe Road North Section in TIRZ #3, Street Rehab – Underground Electrical Conversion – Downtown Alleys, and East Semands Street Area, Signals – Upgrades to IH-45 at North Loop 336, Sidewalk – Alligator Creek Hike and Bike. Facilities – Construction of Fire Station #8, Police Station – Parking Lot Expansion and Improvements and HVAC Replacement and Upgrades to the Conroe Municipal Center, Parks – the construction of the new Oscar J. Johnson Community Center, Drainage Projects – Rehab - Alligator Creek Phase 1.

**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 22-23 include: Water Plants – Moran Ranch, Conroe Industrial Park West, Seven Coves Area, Water Line Rehab – Conroe Hospital Area, Water Line Extension – MUD 183 at FM 2854, Sewer – Gravity Main Replacement – Upper Stewart Creek Phase 1, Grand Lake Creek Trunk Line Replacement – Stewarts Creek – Avenue M to Ed Kharbat and Trunk Line Rehab - Lower Stewarts Creek – S. Loop 336 to IH 45 (American Rescue Act) .

**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. Although property taxes were pledged as the primary revenue source for this fund, the City anticipates that local sales taxes and hotel occupancy taxes will pay the principal and interest on these bonds.

**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 three funds: Clearing Fund, Debt Service 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 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 22-23 to provide infrastructure for this land. 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. 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.

**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 22-23 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 22-23 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.

**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 22-23, 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 expenses of operating the Conroe Tower and other City buildings. Beginning in 2021, due to increased space requirements for staff, the Utility Billing, Engineering, Building Inspections & Permits, Fire Administration, and other personnel were relocated to the Conroe Municipal Center. Additionally, remodeling of the Conroe Tower began in the summer of 2021 once all of the tenants vacated. The additional space has been used to accommodate various departments along with the addition of the CIDC and the Convention & Visitors Bureau departments that moved 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 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 continue through FY 22-23 with claims and administrative costs exceeding premium and re-insurance income. The City is increasing the contribution rate for the employer from to \$12,600 to \$17,632 per full-time employee in FY 22-23 due to claim costs and to keep a sufficient fund balance. 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 22-23 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 4% annual increase in the tax roll, 3% annual growth in sales taxes, personnel costs rising by 2.5% per year, and ongoing costs for maintenance of streets and drainage. The Water and Sewer Operating Fund forecast includes future rate increases that will be sufficient to provide dependable, long-range water supply, expand wastewater capacity, and maintain a debt coverage ratio of 140%. The financial impact of the proposed Capital Improvement Program is factored in for all affected funds.

**Reserves**

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

This budget projects that the General Fund will have a year-end surplus on September 30, 2022, of \$40,178,285, which is equivalent to 127 days of operating expenditures (also stated as a 34.8% 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 \$25,070,866, which is 148.5 days of operating expenditures, or 40.7%. 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 22-23 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 22-23 Operating Budget document, refer to the FY 22-23 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 - 2022

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

## Mission

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

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

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

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

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

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

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

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

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

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

Strategy 1.7 - Support visitor attractions events and festivals.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Strategy 6.1 - Encourage “hybrid vehicles”. (in progress)

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

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

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

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

#### Strategic Issue 7: (Governance/financial) Information Technology

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

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

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

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

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

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

Strategy 8.2 - Develop a strategy to reduce homeless population.

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

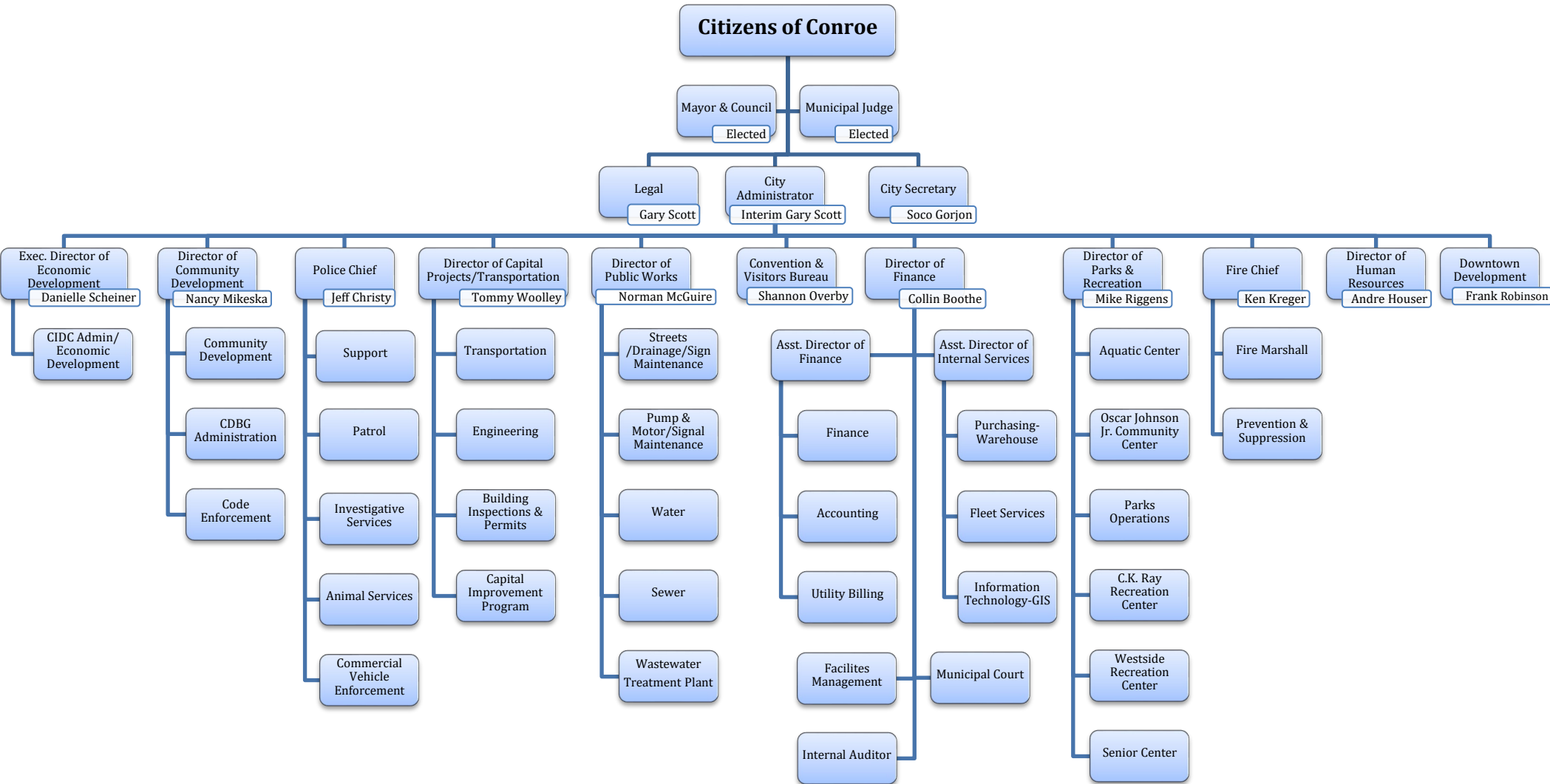
Goal 9.0 - Investigate the feasibility of building and operating a City of Conroe Emergency Operations Center. (In progress)

### **Secondary Strategic Issues**

- (Transportation) - Maintain leadership and representation on the Transportation Policy Council (TPC) of the HGAC.
- (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</u> <u>2019-2020</u>	<u>Estimated</u> <u>2020-2021</u>	<u>Budgeted</u> <u>2021-2022</u>	<u>Budgeted</u> <u>2022-2023</u>
<b>GENERAL FUND</b>				
<b>001-1041 Administration</b>				
City Administrator	1	1	1	1
Communications Coordinator	1	1	1	1
Administrative Assistant	1	1	1	1
Downtown Manager	1	1	1	0
Assistant Communications Coordinator	0	1	1	1
<b>Subtotal</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>4</b>
PT Downtown Liaison (Hours)	1,000	1,000	1,000	1,000
PT Administrative Intern (Hours)	520	520	520	520
PT Administrative Specialist II (Hours)	0	0	999	0
<b>Subtotal Hours</b>	<b>1,520</b>	<b>1,520</b>	<b>2,519</b>	<b>1,520</b>
<b>001-1042 Mayor &amp; City Council</b>				
Mayor	1	1	1	1
Mayor Pro Tem	1	1	1	1
Councilmember	4	4	4	4
<b>Subtotal Mayor &amp; Council</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
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	1	1
<b>Subtotal</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>4</b>
PT Administrative Specialist I (Hours)	1,000	1,000	1,000	1,000
PT Judge (Hours)	400	0	0	0
PT Alternate Judge (Hours)	400	0	0	0
PT Election Clerks (Hours)	800	0	0	0
PT Ballot Clerks (Hours)	960	0	0	0
<b>Subtotal Hours</b>	<b>3,560</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>001-1044 Transportation</b>				
Transportation Manager	1	1	1	1
Transit Coordinator - Operations	1	1	1	1
Transit Coordinator - Financial Analyst	1	1	1	1
Transit Coordinator - Operations Analyst	0	0	0	1
Transit Coordinator - Mobility Planner	0	0	0	1
<b>Subtotal</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>5</b>
PT Engineering Aide (Hours)	1,040	1,040	1,040	1,040
PT Administrative Specialist I (Hours)	1,000	1,000	1,000	1,000
<b>Subtotal Hours</b>	<b>2,040</b>	<b>2,040</b>	<b>2,040</b>	<b>2,040</b>
<b>001-1050 Downtown Development</b>				
Downtown Manager	0	0	0	1
Administrative Specialist II	0	0	0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
<b>001-1060 Legal</b>				
City Attorney	1	1	1	1
Assistant City Attorney	2	2	3	3

# CITY OF CONROE

## PERSONNEL SUMMARY

	<u>Actual</u> <u>2019-2020</u>	<u>Estimated</u> <u>2020-2021</u>	<u>Budgeted</u> <u>2021-2022</u>	<u>Budgeted</u> <u>2022-2023</u>
Administrative Assistant	1	1	1	1
<b>Subtotal</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>
<b>001-1070 Municipal Court</b>				
Judge	1	1	1	1
<b>Subtotal Judge</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
Court Administrator	1	1	1	1
Deputy Court Clerk III	1	1	1	1
Deputy Court Clerk II	3	3	3	3
Deputy Court Clerk I	3	3	3	3
Juvenile Case Coordinator	1	1	1	1
<b>Subtotal</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>
<b>001-1100 Finance</b>				
Director of Finance	0	0	0	1
Assistant City Administrator/CFO	1	1	1	0
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
Grant Accountant	0	0	0	1
Accountant	2	2	2	2
Facilities Manager	1	1	1	1
Payroll Specialist	1	1	1	1
Accounts Payable Specialist	0	0	1	1
Accounts Payable Clerk	1	1	0	0
Finance Manager	1	1	1	1
Capital Asset and Compliance Accountant	1	1	1	1
Financial Analyst	0	0	1	1
<b>Subtotal</b>	<b>13</b>	<b>13</b>	<b>14</b>	<b>15</b>
PT Financial Analyst (Hours)	999	999	0	0
Management Intern (Hours)	130	170	300	300
PT Administrative Specialist II (Hours)	0	0	999	999
<b>Subtotal Hours</b>	<b>1,129</b>	<b>1,169</b>	<b>1,299</b>	<b>1,299</b>
<b>001-1110 CDBG Administration</b>				
Assistant Coordinator	0	0	0	0
Marketing Manager	1	1	1	1
<b>Subtotal</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>001-1120 Purchasing - Warehouse</b>				
Purchasing Manager	1	1	1	1
Buyer	1	1	1	1
Warehouse Technician	2	2	2	2
<b>Subtotal</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>001-1130 Information Technology</b>				
Information Technology Manager	1	1	1	1
Technology Project Supervisor	0	0	1	1

# CITY OF CONROE

## PERSONNEL SUMMARY

	<u>Actual</u> <u>2019-2020</u>	<u>Estimated</u> <u>2020-2021</u>	<u>Budgeted</u> <u>2021-2022</u>	<u>Budgeted</u> <u>2022-2023</u>
IT Infrastructure Supervisor	1	1	0	0
IT Infrastructure Specialist	1	1	3	3
Computer Systems Specialist	1	1	0	0
Applications & Business Analyst	2	2	3	3
Desktop Support Supervisor	1	1	1	1
Desktop Support Specialist	0	0	2	2
Senior Desktop Support Specialist	1	1	0	0
IT Infrastructure and Security Supervisor	0	0	1	1
IT Security Analyst	1	1	0	0
GIS Supervisor	1	1	1	1
GIS Analyst	2	2	2	2
<b>Subtotal</b>	<b>12</b>	<b>12</b>	<b>15</b>	<b>15</b>
PT Information Technology Aide (Hours)	0	200	200	200
<b>Subtotal Hours</b>	<b>0</b>	<b>200</b>	<b>200</b>	<b>200</b>
<b>001-1160 Human Resources</b>				
Civil Service Commission	3	3	3	3
<b>Subtotal Civil Service</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
Human Resources Director	1	1	1	1
Risk Manager	1	1	1	1
Human Resources Manager	1	1	1	1
Senior Human Resources Clerk	0	0	1	1
Administrative Assistant	1	1	0	0
Administrative Specialist I	1	1	2	2
Employee Specialist	1	1	1	1
Human Resources Clerk	1	1	1	1
<b>Subtotal</b>	<b>7</b>	<b>7</b>	<b>8</b>	<b>8</b>
PT Switchboard Operator (Hours)	1,000	1,000	0	0
PT Receptionist (Hours)	800	800	0	0
PT Human Resources Clerk (Hours)	1,000	1,000	0	0
PT Administrative Specialist I (Hours)	0	0	2,800	2,800
<b>Subtotal Hours</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>
<b>001-1201 Police Administration</b>				
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
<b>Subtotal</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>
PT Administrative Intern (Hours)	0	400	400	400
<b>Subtotal Hours</b>	<b>0</b>	<b>400</b>	<b>400</b>	<b>400</b>
<b>001-1202 Police Support Services</b>				
Lieutenant	1	1	2	2
Sergeant	1	1	1	1
Police/Patrol Officer	2	2	2	2

# CITY OF CONROE

## PERSONNEL SUMMARY

	<u>Actual</u> <u>2019-2020</u>	<u>Estimated</u> <u>2020-2021</u>	<u>Budgeted</u> <u>2021-2022</u>	<u>Budgeted</u> <u>2022-2023</u>
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	4	4
Switchboard Operator/Receptionist	1	1	0	0
Custodian	2	2	2	2
Facilities Maintenance Assistant I	1	1	1	1
Administrative Specialist I	0	1	1	1
<b>Subtotal</b>	<b>14</b>	<b>15</b>	<b>16</b>	<b>16</b>
PT Switchboard Operator (Hours)	400	400	400	400
<b>Subtotal Hours</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>
<b>001-1203 Police Patrol</b>				
Lieutenant	3	3	3	3
Sergeant	10	10	14	14
Police Officer	73	73	77	87
Communications Supervisor	4	4	4	4
Communications Officer	17	17	17	17
Asset Coordinator	1	1	1	1
<b>Subtotal</b>	<b>108</b>	<b>108</b>	<b>116</b>	<b>126</b>
PT Communications Officer (Hours)	1,800	1,800	1,800	1,800
<b>Subtotal Hours</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>
The Police Department is authorized to over hire twenty (20) additional Police Officers and two (2) additional Communication Officers.				
<b>001-1204 Police Investigative Services</b>				
Lieutenant	1	1	2	2
Sergeant	4	4	4	4
Police Officer/Investigator	24	24	26	26
Internet Crimes Against Children Officer	1	1	1	1
Sex Offender Registration Specialist	1	1	1	1
Crime Analyst	1	1	1	1
Crime Victim Liaison	1	1	1	1
Evidence Technician	2	2	2	2
Video Evidence Technician	2	2	2	2
<b>Subtotal</b>	<b>37</b>	<b>37</b>	<b>40</b>	<b>40</b>
<b>001-1206 Police Animal Services</b>				
Animal/Parking Control Supervisor	1	1	1	1
Animal Control Officer	1	1	1	1
<b>Subtotal</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
PT Animal Control (Hours)	850	850	850	850
<b>Subtotal Hours</b>	<b>850</b>	<b>850</b>	<b>850</b>	<b>850</b>
<b>001-1209 Police Commercial Vehicle Enforcement Program</b>				
Patrol Officer	1	1	1	1
<b>Subtotal</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>001-1300 Fire</b>				
Fire Chief	1	1	1	1

# CITY OF CONROE

## PERSONNEL SUMMARY

	<u>Actual</u> <u>2019-2020</u>	<u>Estimated</u> <u>2020-2021</u>	<u>Budgeted</u> <u>2021-2022</u>	<u>Budgeted</u> <u>2022-2023</u>
Assistant Fire Chief	1	1	1	1
Deputy Chief	5	5	5	5
Battalion Chief	3	6	6	6
Fire Lieutenant	31	31	31	31
Engine Operator	27	27	27	27
Firefighter	66	66	76	84
Emergency Management Specialist	1	1	1	1
Administrative Specialist II	2	1	1	1
Administrative Assistant	0	1	1	1
Asset Coordinator	1	1	1	1
<b>Subtotal</b>	<b>138</b>	<b>141</b>	<b>151</b>	<b>159</b>
PT Administrative Specialist I (Hours)	0	1,000	1,000	1,000
PT Training Facility Maintenance Personnel (Hours)	0	0	999	999
<b>Subtotal Hours</b>	<b>0</b>	<b>1,000</b>	<b>1,999</b>	<b>1,999</b>

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

### 001-1400 Parks & Recreation Administration

Parks Board	7	7	7	7
<b>Subtotal Parks Board</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>
Director of Parks and Recreation	1	1	1	1
Administrative Assistant	1	1	1	1
Assistant Director of Parks Operations	0	0	0	1
Superintendent Parks	1	1	1	0
Assistant Director of Recreation Operations	0	0	0	1
Recreation Manager	1	1	1	0
Recreation Center Supervisor	0	0	1	0
Administrative Specialist III	0	0	1	0
<b>Subtotal</b>	<b>4</b>	<b>4</b>	<b>6</b>	<b>4</b>
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 Customer Service Representative III (Hours)	0	0	6,370	0
PT Customer Service Representative II (Hours)	0	0	6,370	0
PT Maintenance Technician I (Hours)	0	0	1,000	0
<b>Subtotal Hours</b>	<b>3,000</b>	<b>3,000</b>	<b>16,740</b>	<b>3,000</b>

### 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
<b>Subtotal</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
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
<b>Subtotal Hours</b>	<b>21,790</b>	<b>21,790</b>	<b>21,790</b>	<b>21,790</b>

### 001-1420 Oscar Johnson Jr Community Center



# CITY OF CONROE

## PERSONNEL SUMMARY

	<u>Actual</u> <u>2019-2020</u>	<u>Estimated</u> <u>2020-2021</u>	<u>Budgeted</u> <u>2021-2022</u>	<u>Budgeted</u> <u>2022-2023</u>
Community Recreation Supervisor	0	0	0	1
Administrative Specialist III	0	0	0	1
Recreation Coordinator	0	0	0	2
Recreation Specialist	0	0	0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>
PT Recreation Specialist (Hours)	0	0	0	1,000
PT Recreation Leader III (Hours)	0	0	0	15,885
PT Recreation Leader II (Hours)	0	0	0	44,222
PT Recreation Leader I (Hours)	0	0	0	4,000
PT Customer Service Representative III (Hours)	0	0	0	2,110
PT Customer Service Representative II (Hours)	0	0	0	2,200
<b>Subtotal Hours</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>69,417</b>
<b>001-1430 Senior Center</b>				
Recreation Specialist	0	0	1	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>
PT Recreation Specialist (Hours)	0	1,000	0	0
PT Recreation Leader II (Hours)	0	1,000	1,000	1,000
PT Recreation Leader III (Hours)	0	1,000	1,000	1,000
<b>Subtotal Hours</b>	<b>0</b>	<b>3,000</b>	<b>2,000</b>	<b>2,000</b>
<b>001-1440 Aquatic Center</b>				
Aquatic Center 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	1	0	0
Aquatic Specialist	0	1	2	2
<b>Subtotal</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>
PT Water Safety Instructor (Hours)	11,000	11,000	12,080	11,000
PT Head Lifeguard (Hours)	2,800	2,800	3,304	2,800
PT Lifeguard (Hours)	10,997	10,997	18,717	10,997
PT Assistant Aquatic Coordinator (Hours)	1,560	1,560	1,560	1,560
PT Customer Service Representative III (Hours)	1,000	1,000	1,000	1,000
PT Customer Service Representative II (Hours)	5,200	5,200	5,200	5,200
PT Customer Service Representative I (Hours)	3,600	3,600	3,600	3,600
<b>Subtotal Hours</b>	<b>36,157</b>	<b>36,157</b>	<b>45,461</b>	<b>36,157</b>
<b>001-1450 Parks Operations</b>				
Foreman Parks	1	1	1	1
Maintenance Crew Leader I	1	1	1	1
Maintenance Crew Leader II	2	2	2	2
Maintenance Technician II	5	5	5	5
Maintenance Technician I	3	3	3	3
Facilities Maintenance Coordinator	0	0	1	0
<b>Subtotal</b>	<b>12</b>	<b>12</b>	<b>13</b>	<b>12</b>
PT Parks Laborer (Hours)	1,000	1,000	1,000	1,000
PT Parks Ambassador (Hours)	3,000	3,000	3,000	3,000

# CITY OF CONROE

## PERSONNEL SUMMARY

	<u>Actual</u> <u>2019-2020</u>	<u>Estimated</u> <u>2020-2021</u>	<u>Budgeted</u> <u>2021-2022</u>	<u>Budgeted</u> <u>2022-2023</u>
<b>Subtotal Hours</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>001-1460 Westside Recreation Center</b>				
Westside Recreation Center Supervisor	0	0	0	1
Administrative Specialist III	0	0	0	1
Facilities Maintenance Coordinator	0	0	0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>
PT Water Safety Instructor (Hours)	0	0	0	1,080
PT Head Lifeguard (Hours)	0	0	0	504
PT Lifeguard (Hours)	0	0	0	7,720
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
<b>Subtotal Hours</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,044</b>
<b>001-1500 Community Development</b>				
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
Code Enforcement Officer	4	4	5	5
Code Enforcement Officer/Abatement Coordinator	0	0	2	2
<b>Subtotal</b>	<b>8</b>	<b>8</b>	<b>11</b>	<b>11</b>
PT Administration Intern (Hours)	1,000	0	0	0
PT Administrative Intern (Hours)	0	0	1,040	1,040
<b>Subtotal Hours</b>	<b>1,000</b>	<b>0</b>	<b>1,040</b>	<b>1,040</b>
<b>001-1530 Drainage Maintenance</b>				
Foreman Drainage/Street Maintenance	1	1	1	1
Maintenance Crew Leader III	2	2	2	2
Maintenance Crew Leader II	4	4	4	4
Maintenance Crew Leader I	1	1	1	1
<b>Subtotal</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>
The Drainage Maintenance Division is authorized to overhire one (1) additional Crew Leader II.				
<b>001-1540 Streets Maintenance</b>				
Superintendent Drainage/Street and Sign Maintenance	1	1	1	1
Foreman Drainage/Street Maintenance	1	1	1	1
Maintenance Crew Leader III	3	3	3	3
Maintenance Crew Leader II	4	4	4	4
Maintenance Crew Leader I	14	14	14	14
Maintenance Technician I/II	8	8	8	8
<b>Subtotal</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>31</b>
The Streets Maintenance Division is authorized to overhire one (1) additional Crew Leader II.				
<b>001-1550 Signal Maintenance</b>				
Foreman Pump & Motor and Signal Maintenance	1	1	1	1
Journeyman Electrician	2	2	2	2

# CITY OF CONROE

## PERSONNEL SUMMARY

	<u>Actual</u> <u>2019-2020</u>	<u>Estimated</u> <u>2020-2021</u>	<u>Budgeted</u> <u>2021-2022</u>	<u>Budgeted</u> <u>2022-2023</u>
Traffic Signal Technician	1	1	1	1
<b>Subtotal</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>001-1560 Sign Maintenance</b>				
Foreman Sign Maintenance	1	1	1	1
Sign Technician	1	1	1	1
Assistant Sign Technician	3	3	3	3
Maintenance Crew Leader I	1	1	1	1
Maintenance Technician I/II	2	2	2	2
<b>Subtotal</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>
<b>001-1570 Engineering</b>				
Planning Commission	7	7	7	7
<b>Subtotal Planning Commission</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>
Director of Development and Infrastructure Services	0	0	1	1
Director of Capital Projects/Transportation	1	1	0	0
City Engineer	1	1	1	1
Administrative Specialist III	1	1	1	1
Administrative Specialist I	1	1	1	1
Senior Project Engineer	1	1	2	2
Project Engineer	2	2	1	1
Development Coordinator	2	2	2	2
Engineering Project Coordinator	1	1	1	1
Engineering Technician	2	2	1	1
Engineering Aide	6	6	8	8
Senior Engineering Inspector	4	4	4	4
Engineering Inspector	2	2	3	3
Engineering Assistant	1	1	2	2
<b>Subtotal</b>	<b>25</b>	<b>25</b>	<b>28</b>	<b>28</b>
PT Administrative Support Specialist I (Hours)	0	1,000	1,000	1,000
PT Administrative Intern (Hours)	1,000	1,000	1,000	1,000
PT Engineering Assistant (Hours)	1,000	1,000	0	0
PT Engineering Aide (Hours)	1,000	1,000	3,024	3,024
<b>Subtotal Hours</b>	<b>3,000</b>	<b>4,000</b>	<b>5,024</b>	<b>5,024</b>
<b>001-1580 Building Inspections &amp; Permits</b>				
Chief Building Official	0	0	1	1
Building Official	1	1	0	0
Senior Building Plans Examiner	0	0	1	1
Senior Building Inspector	1	1	0	0
Building Inspector	7	7	8	8
Permit Supervisor	1	1	1	1
Permit Technician	4	4	4	4
Permits and Plan Intake Coordinator	1	1	1	1
Building Plan Examiner	0	0	1	1
<b>Subtotal</b>	<b>15</b>	<b>15</b>	<b>17</b>	<b>17</b>
PT Permit Technician (Hours)	1,040	3,120	7,240	4,120
<b>Subtotal Hours</b>	<b>1,040</b>	<b>3,120</b>	<b>7,240</b>	<b>4,120</b>
<b>TOTAL GENERAL FUND</b>	<b>496</b>	<b>501</b>	<b>542</b>	<b>569</b>

# CITY OF CONROE

## PERSONNEL SUMMARY

	<u>Actual</u> <u>2019-2020</u>	<u>Estimated</u> <u>2020-2021</u>	<u>Budgeted</u> <u>2021-2022</u>	<u>Budgeted</u> <u>2022-2023</u>
<b>WATER &amp; SEWER OPERATING FUND</b>				
<b>002-2800 Utility Billing</b>				
Utility Billing Manager	1	1	1	1
Senior Meter Technician	1	1	1	1
Meter Technician	4	5	5	5
Senior Account Representative	1	1	1	1
Account Representative	4	4	4	4
<b>Subtotal</b>	<b>11</b>	<b>12</b>	<b>12</b>	<b>12</b>
PT Account Representative (Hours)	0	0	2,000	2,000
<b>Subtotal Hours</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>
<b>002-2810 Public Works</b>				
Director of Public Works	1	1	1	1
Assistant Director of Public Works	1	1	2	2
Administrative Assistant	1	1	1	1
Administrative Specialist II	2	2	2	2
Utilities Manager	1	1	1	1
Asset Management Specialist	1	1	1	1
Permit Technician	0	0	1	1
<b>Subtotal</b>	<b>7</b>	<b>7</b>	<b>9</b>	<b>9</b>
<b>002-2820 Water</b>				
Superintendent Water & Sewer Maintenance and Water Production	1	1	1	1
Foreman Water and Sewer Maintenance	1	1	1	1
Foreman Water Production	1	1	1	1
Maintenance Crew Leader II	2	2	2	2
Maintenance Crew Leader I	1	1	1	1
Utility Locator	1	1	1	1
Maintenance Technician I/II	5	5	5	5
Water Plant Operator	4	4	5	5
<b>Subtotal</b>	<b>16</b>	<b>16</b>	<b>17</b>	<b>17</b>
The Water Division is authorized to overhire one (1) additional Crew Leader II.				
<b>002-2880 Conroe Central Wastewater Plant</b>				
Foreman Wastewater Plant	0	0	1	1
Laboratory/Inventory Specialist	0	0	0	1
WWTP Foreman - Scada Supervisor	0	0	1	0
Wastewater Plant Operator	0	0	4	4
Maintenance Technician I	0	0	1	1
Driver/Press Operator	0	0	1	1
Pump Mechanic	0	0	1	1
Truck Driver	0	0	1	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>10</b>
<b>002-2881 Wastewater Treatment Plant</b>				
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	2	3	2	2

# CITY OF CONROE

## PERSONNEL SUMMARY

	<u>Actual</u> <u>2019-2020</u>	<u>Estimated</u> <u>2020-2021</u>	<u>Budgeted</u> <u>2021-2022</u>	<u>Budgeted</u> <u>2022-2023</u>
Wastewater Plant Operator	8	9	5	5
Maintenance Technician I	1	2	1	1
Driver/Press Operator	1	2	1	1
Pump Mechanic	1	2	1	1
<b>Subtotal</b>	<b>17</b>	<b>22</b>	<b>14</b>	<b>14</b>
<b>002-2882 Sewer</b>				
Foreman Water and Sewer Maintenance	1	1	1	1
Maintenance Crew Leader III	0	0	1	1
Maintenance Crew Leader II	5	5	4	4
Maintenance Technician I/II	12	12	12	12
Maintenance Crew Leader I	1	1	1	1
<b>Subtotal</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>
The Sewer Division is authorized to overhire one (1) additional Crew Leader II.				
<b>002-2883 Pump &amp; Motor Maintenance</b>				
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
<b>Subtotal</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>
<b>TOTAL WATER &amp; SEWER OPERATING FUND</b>	<b>79</b>	<b>85</b>	<b>90</b>	<b>90</b>
<b>HOTEL OCCUPANCY TAX FUND</b>				
<b>004-4010 Convention &amp; Visitors Bureau</b>				
Convention & Visitors Bureau Manager	1	1	1	1
Marketing Manager	1	1	1	1
Group Sales Manager	1	1	1	1
Tourism Coordinator	1	1	1	1
<b>Subtotal</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
PT Marketing Intern (Hours)	0	0	700	1,400
<b>Subtotal Hours</b>	<b>0</b>	<b>0</b>	<b>700</b>	<b>1,400</b>
<b>TOTAL HOTEL OCCUPANCY TAX FUND</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>CONROE INDUSTRIAL DEVELOPMENT CORP (CIDC) FUND</b>				
<b>009-9000 CIDC</b>				
Executive Director of CIDC	1	1	1	1
Deputy Director of CIDC	1	1	1	1
Associate Director of CIDC	1	1	1	1
Marketing Manager	1	1	1	1
Administrative Assistant	1	1	1	1

# CITY OF CONROE

## PERSONNEL SUMMARY

	<u>Actual</u> <u>2019-2020</u>	<u>Estimated</u> <u>2020-2021</u>	<u>Budgeted</u> <u>2021-2022</u>	<u>Budgeted</u> <u>2022-2023</u>
<b>Subtotal</b>	5	5	5	5
<b>TOTAL CIDC FUND</b>	5	5	5	5
 <b>FACILITIES MANAGEMENT FUND</b>				
 <b>025-2500 Facilities Management</b>				
Maintenance Technician II	2	2	2	2
<b>Subtotal</b>	2	2	2	2
 <b>TOTAL FACILITIES MANAGEMENT FUND</b>	2	2	2	2
 <b>OSCAR JOHNSON, JR. COMMUNITY CENTER (OJJCC) FUND</b>				
 <b>030-3000 Oscar Johnson Jr Community Center</b>				
Community Recreation Supervisor	0	0	1	0
Recreation Center Supervisor	1	1	0	0
Administrative Specialist III	1	1	1	0
Recreation Coordinator	2	2	2	0
Recreation Specialist	0	0	1	0
<b>Subtotal</b>	4	4	5	0
 PT Recreation Specialist (Hours)	0	1,000	1,000	0
PT Assistant Recreation Coordinator (Hours)	2,000	2,000	2,000	0
PT Recreation Leader III (Hours)	13,777	13,245	15,885	0
PT Recreation Leader II (Hours)	41,512	35,070	44,222	0
PT Recreation Leader I (Hours)	4,000	4,000	4,000	0
PT Customer Service Representative III (Hours)	2,605	2,110	2,110	0
PT Customer Service Representative II (Hours)	2,200	2,200	2,200	0
<b>Subtotal Hours</b>	<b>66,094</b>	<b>59,625</b>	<b>71,417</b>	<b>0</b>
 <b>TOTAL OJJCC FUND</b>	4	4	5	0
 <b>FLEET SERVICES FUND</b>				
 <b>052-5200 Fleet Services</b>				
Fleet Services Manager	1	1	1	1
Foreman Shop	1	1	1	1
Fleet Technician III	2	3	3	3
Fleet Technician II	1	2	2	2
Fleet Technician I	4	3	3	3
Parts/Inventory/Data Specialist	1	1	1	1
<b>Subtotal</b>	<b>10</b>	<b>11</b>	<b>11</b>	<b>11</b>
 <b>TOTAL FLEET SERVICES FUND</b>	10	11	11	11
 <b>TOTAL ALL FUNDS</b>	<b>600</b>	<b>612</b>	<b>659</b>	<b>681</b>



## **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 94,400, 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 77.5 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 Memorial Hermann Hospital of the Woodlands, Houston Methodist of the Woodlands, and Texas Children's 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**

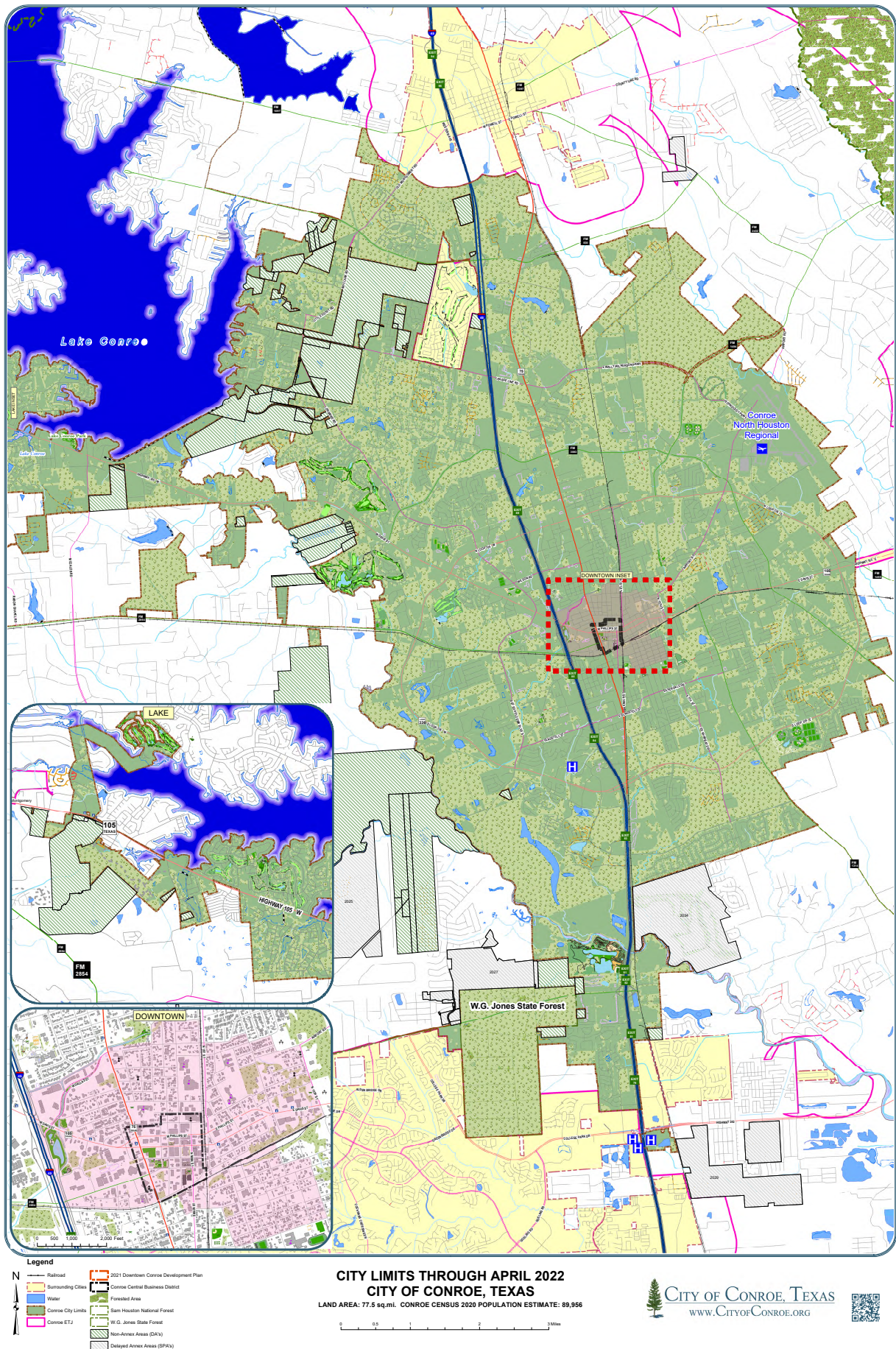
Education is an important factor for Conroe businesses and residents. The City's highly rated school system provides top-quality instruction for the younger generation. Many schools in Conroe are rated "Recognized" or above by the Texas Education Agency.

Conroe is served by the Conroe Independent School District (CISD). CISD encompasses 65 schools, more than 3,899 teachers with a growing number of students expected to pass 68,000 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 2022-2023 Annual Budget**

The City of Conroe's FY 2022-2023 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 2022-2023 Annual Budget" section has been added to assist readers with using this document. The FY 2022-2023 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 2022-2023. 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 47 departments. There are 33 departments that fall within the General Fund, 9 departments in the Water & Sewer Operating Fund, 4 distinct funds in the Debt Service Funds, 17 Transportation Grants, and 5 departments and 39 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 Industrial Park Land Sales Fund, Transportation Grants (15), Municipal Court Special Revenue Funds (7), 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 (2), with departments consisting of HOT Fund, CIDC General Fund, CDBG Entitlement Fund, Facilities Management 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 2022-2023 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 Director of Finance distributes and reviews the budget calendar, budget preparation manual, department budget request forms, and accompanying instructions. The Director of Finance 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 Director of Finance 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 Director of Finance 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 2022-2023

### 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 2022 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 8<sup>th</sup> of September, 2022, the City Council of the City of Conroe, Texas consisting of the following qualified members, to-wit: **Jody Czajkoski, Mayor; Mayor Pro Tem Curt Maddux, Council Members Todd Yancy, Howard Wood, Marsha Porter, and Harry Hardman**, 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. 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. 2636-22

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 2022 AT A RATE OF \$0.4272 PER ONE HUNDRED DOLLARS (\$100.00) VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF CONROE AS OF JANUARY 1, 2022, SPECIFYING SEPARATE COMPONENTS OF SUCH RATE FOR OPERATIONS AND MAINTENANCE AND FOR DEBT SERVICE; LEVYING AN AD VALOREM TAX FOR THE YEAR 2022; 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 Maddux, seconded by Council Member Yancey, all members present voted for adoption of the Ordinance, except the following: Council Member Wood voted against. 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 8<sup>th</sup> day of September, 2022.

  
SOCO M. GORJON, City Secretary

ORDINANCE NO. 2636-22

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 2022 AT A RATE OF \$0.4272 PER ONE HUNDRED DOLLARS (\$100.00) VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF CONROE AS OF JANUARY 1, 2022, SPECIFYING SEPARATE COMPONENTS OF SUCH RATE FOR OPERATIONS AND MAINTENANCE AND FOR DEBT SERVICE; LEVYING AN AD VALOREM TAX FOR THE YEAR 2022; 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 \$0.4272 per one hundred dollars (\$100.00) assessed valuation is hereby adopted for the 2022 calendar year, such rate consisting of the following specified components:

- (a) For operations and maintenance, \$0.3022 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 2022 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 31<sup>st</sup> day of January, 2023, 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 year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy.

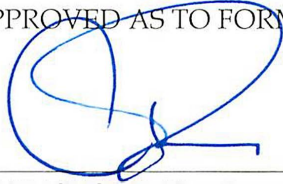
Section 7. That THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

Section 8. That THE TAX RATE WILL EFFECTIVELY BE RAISED BY 17.36 PERCENT AND WILL INCREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-10.50.

Section 9. That this ordinance shall take effect immediately of and from the date of adoption.

PASSED AND APPROVED this 8<sup>th</sup> day of September, 2022.

APPROVED AS TO FORM:



GARY SCOTT, City Attorney

  
JODY CZAJKOSKI, Mayor

ATTEST:

  
SOCO M. GORJON, City Secretary

## CERTIFICATE FOR ORDINANCE

### I.

On the 8<sup>th</sup> day of September, 2022, the City Council of the City of Conroe, Texas, consisting of the following qualified members, to-wit: **Jody Czajkoski, Mayor; Curt Maddux, Mayor Pro Tem, Council Members Todd Yancey, Harry Hardman, Howard Wood 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. 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. 2634-22

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CONROE, TEXAS, ADOPTING A MUNICIPAL OPERATING BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; APPROPRIATING FUNDS IN ACCORDANCE WITH THE BUDGET; PROVIDING FOR EFFECTIVE DATE AND ORDAINING OTHER RELATED MATTERS.

### III.

Upon motion of Mayor Pro Tem Maddux, seconded by Council Member Yancey, all members present voted for adoption of the Ordinance, except the following: Council Member Wood voted against. 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 8<sup>th</sup> day of September, 2022.

  
SOCO M. GORJON, City Secretary

ORDINANCE NO. 2634-22

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CONROE, TEXAS, ADOPTING A MUNICIPAL OPERATING BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; 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, 2022, and ending September 30, 2023; 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, 2022 and ending September 30, 2023.

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	\$ 115,509,814
Water & Sewer Operating Fund	61,631,062
General Obligation Debt Service	24,517,118
Water & Sewer Debt Service	21,105,522
CIDC Debt Service	6,448,606
Convention Center Debt Service Fund	618,050
CIDC Revenue Clearing	16,164,913
Conroe Industrial Development Corporation (CIDC)	20,060,557
CIDC Industrial Park Land Sales	-
Vehicle & Equipment Replacement	3,594,385
W&S Vehicle & Equipment Replacement	150,000
Hotel Occupancy Tax	2,789,717
Community Development Block Grant Entitlement	1,180,168
Facilities Management	1,036,260
Transportation Grants Fund	3,582,802
Oscar Johnson Jr, Community Center	-
Municipal Court Special Revenue Fund	83,196
Fleet Services	3,550,746
Self Funded Insurance	13,450,003
Longmire Creek Estates PID	64,780
Wedgewood Falls PID	129,766
Shadow Lakes PID	179,557
Animal Shelter Reserve	13,250
Technology Replacement	1,332,261
Disaster Recovery Grants	-
<b>Total Expenditures</b>	<b>\$297,192,532</b>
Contingent Appropriation (3%)	8,915,776
<b>TOTAL APPROPRIATION</b>	<b>\$306,108,308</b>

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 8<sup>th</sup> day of September, 2022.

APPROVED AS TO FORM:

  
\_\_\_\_\_  
GARY A. SCOTT, City Attorney

  
\_\_\_\_\_  
JODY CZAJKOSKI, Mayor

ATTEST:

  
\_\_\_\_\_  
SOCO M. GORJON, City Secretary

## FY 22-23 Projected Budget Summary

<b>Revenues</b>	<b>FY 20-21 Actual</b>	<b>FY 21-22 Budget</b>	<b>FY 21-22 Estimated</b>	<b>FY 22-23 Proposed</b>
General Fund	\$ 100,785,135	\$ 97,449,144	\$ 107,258,410	\$ 114,123,554
Water & Sewer Operating Fund	59,313,942	55,895,677	56,148,857	56,619,679
General Obligation Debt Service	33,288,365	19,346,890	19,212,031	24,461,519
Water & Sewer Debt Service	16,938,255	18,410,864	18,556,864	21,105,522
CIDC Debt Service	22,798,606	6,446,067	6,447,717	6,448,606
Convention Center Debt Service Fund	196,404	707,150	619,767	618,050
CIDC Revenue Clearing	14,396,127	13,633,123	16,157,828	16,164,913
Conroe Industrial Development Corporation	9,121,712	7,244,255	20,555,545	9,774,649
CIDC Industrial Park Land Sales	-	-	-	-
Vehicle & Equipment Replacement	518,654	4,391,069	4,404,366	2,290,570
W&S Vehicle & Equipment Replacement	269,849	413,305	412,760	423,861
Hotel Occupancy Tax	2,264,656	2,077,173	2,518,330	2,546,129
Community Development Block Grant Entitlement	636,675	1,641,856	1,529,388	1,180,168
Facilities Management	2,347,957	1,606,318	1,571,423	1,039,227
Transportation Grants Fund	1,023,387	2,178,911	757,649	3,582,802
Oscar Johnson, Jr Community Center	1,309,977	1,720,314	1,789,944	-
Municipal Court Special Revenue Fund	115,990	105,769	112,514	111,772
Fleet Services	2,582,336	2,422,375	2,492,756	3,458,676
Self Funded Insurance	11,292,103	10,679,006	11,159,060	14,596,046
Longmire Creek Estates PID	78,641	73,560	80,999	82,000
Wedgewood Falls PID	167,216	169,400	181,756	182,000
Shadow Lakes PID	177,198	177,800	189,015	190,000
Animal Shelter Reserve	179,400	179,400	179,400	179,400
Technology Replacement	805,074	975,000	975,000	1,379,550
Disaster Recovery Grants	551,733	501,771	501,771	-
<b>Total Revenues</b>	<b>\$ 281,159,391</b>	<b>\$ 248,446,197</b>	<b>\$ 273,813,150</b>	<b>\$ 280,558,693</b>

<b>Expenditures</b>	<b>FY 20-21 Actual</b>	<b>FY 21-22 Budget</b>	<b>FY 21-22 Estimated</b>	<b>FY 22-23 Proposed</b>
General Fund	\$ 93,719,278	\$ 108,686,224	\$ 111,291,201	\$ 115,509,814
Water & Sewer Operating Fund	49,555,027	62,747,190	59,186,677	61,631,062
General Obligation Debt Service	33,635,992	19,551,569	19,099,384	24,517,118
Water & Sewer Debt Service	31,065,528	18,556,864	18,556,864	21,105,522
CIDC Debt Service	23,089,052	6,446,067	6,447,717	6,448,606
Convention Center Debt Service Fund	196,274	854,641	619,767	618,050
CIDC Revenue Clearing	14,189,771	13,633,123	16,157,828	16,164,913
Conroe Industrial Development Corporation	24,589,782	20,479,651	12,370,754	20,060,557
CIDC Industrial Park Land Sales	1,013,027	-	-	-
Vehicle & Equipment Replacement	1,196,369	3,430,818	3,436,049	3,594,385
W&S Vehicle & Equipment Replacement	395,288	313,527	313,527	150,000
Hotel Occupancy Tax	1,863,740	4,778,429	4,955,823	2,789,717
Community Development Block Grant Entitlement	636,675	1,641,856	1,529,388	1,180,168
Facilities Management	2,347,957	1,606,318	1,571,423	1,036,260
Transportation Grants Fund	1,023,387	2,178,911	757,649	3,582,802
Oscar Johnson, Jr Community Center	1,311,350	1,717,776	1,789,944	-
Municipal Court Special Revenue Fund	79,989	115,419	137,511	83,196
Fleet Services	2,385,427	2,381,662	2,421,981	3,550,746
Self Funded Insurance	12,934,655	12,322,890	12,495,583	13,450,003
Longmire Creek Estates PID	63,837	63,887	64,387	64,780
Wedgewood Falls PID	128,397	118,982	128,982	129,766
Shadow Lakes PID	254,556	177,294	178,294	179,557
Animal Shelter Reserve	12,729	58,250	45,000	13,250
Technology Replacement	652,213	983,096	960,000	1,332,261
Disaster Recovery Grants	551,733	501,771	501,771	-
<b>Total Expenditures</b>	<b>\$ 296,892,031</b>	<b>\$ 283,346,215</b>	<b>\$ 275,017,504</b>	<b>\$ 297,192,532</b>



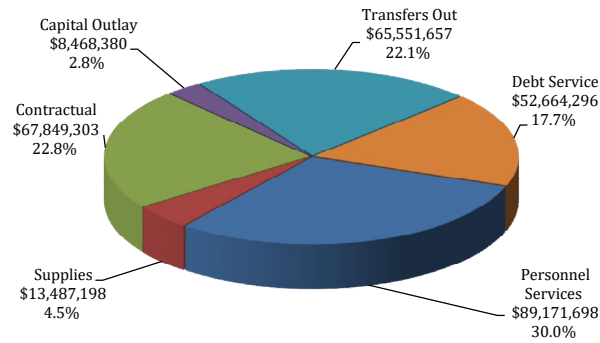
## FY 22-23 Projected Fund Balances

	<b>Fund Balance/ Working Capital 10/1/2022</b>	<b>Estimated Revenues 2021-2022</b>	<b>Estimated Expenditures 2021-2022</b>	<b>New Fund Balance 9/30/2022</b>	<b>Proposed Revenues 2022-2023</b>	<b>Proposed Expenditures 2022-2023</b>	<b>Projected Fund Balance 9/30/2023</b>	<b>% Decr From 10/1/22 to 9/30/23</b>
General Fund	\$ 45,597,336	\$ 107,258,410	\$ 111,291,201	\$ 41,564,545	\$ 114,123,554	\$ 115,509,814	\$ 40,178,285	-11.9%
Water & Sewer Operating Fund	33,120,069	56,148,857	59,186,677	30,082,249	56,619,679	61,631,062	25,070,866	-24.3%
General Obligation Debt Service	11,268,905	19,212,031	19,099,384	11,381,552	24,461,519	24,517,118	11,325,953	0.5%
Water & Sewer Debt Service	-	18,556,864	18,556,864	-	21,105,522	21,105,522	-	N/A
CIDC Debt Service	-	6,447,717	6,447,717	-	6,448,606	6,448,606	-	N/A
Convention Center Debt Service Fund	130	619,767	619,767	130	618,050	618,050	130	0.0%
CIDC Revenue Clearing	-	16,157,828	16,157,828	-	16,164,913	16,164,913	-	N/A
Conroe Industrial Development Corporation	16,450,498	20,555,545	12,370,754	24,635,289	9,774,649	20,060,557	14,349,381	-12.8%
CIDC Industrial Park Land Sales	-	-	-	-	-	-	-	N/A
Vehicle & Equipment Replacement	4,477,175	4,404,366	3,436,049	5,445,492	2,290,570	3,594,385	4,141,677	-7.5%
Water & Sewer Vehicle & Equipment Replacement	1,411,319	412,760	313,527	1,510,552	423,861	150,000	1,784,413	26.4%
Hotel Occupancy Tax	3,646,660	2,518,330	4,955,823	1,209,167	2,546,129	2,789,717	965,579	-73.5%
Community Development Block Grant Entitlement	-	1,529,388	1,529,388	-	1,180,168	1,180,168	-	N/A
Facilities Management	-	1,571,423	1,571,423	-	1,039,227	1,036,260	2,967	N/A
Transportation Grants	-	757,649	757,649	-	3,582,802	3,582,802	-	N/A
Oscar Johnson, Jr Community Center	8,721	1,789,944	1,789,944	8,721	-	-	8,721	0.0%
Municipal Court Special Revenue Fund	349,357	112,514	137,511	324,360	111,772	83,196	352,936	1.0%
Fleet Services	330,812	2,492,756	2,421,981	401,587	3,458,676	3,550,746	309,517	-6.4%
Self Funded Insurance	2,782,071	11,159,060	12,495,583	1,445,548	14,596,046	13,450,003	2,591,591	-6.8%
Longmire Creek Estates PID	31,808	80,999	64,387	48,420	82,000	64,780	65,640	106.4%
Wedgewood Falls PID	119,973	181,756	128,982	172,747	182,000	129,766	224,981	87.5%
Shadow Lakes PID	64,497	189,015	178,294	75,218	190,000	179,557	85,661	32.8%
Animal Shelter Reserve	496,405	179,400	45,000	630,805	179,400	13,250	796,955	60.5%
Technology Replacement	152,861	975,000	960,000	167,861	1,379,550	1,332,261	215,150	40.7%
Disaster Recovery Grants	-	501,771	501,771	-	-	-	-	N/A
<b>TOTAL</b>	<b>\$ 120,308,597</b>	<b>\$ 273,813,150</b>	<b>\$ 275,017,504</b>	<b>\$ 119,104,243</b>	<b>\$ 280,558,693</b>	<b>\$ 297,192,532</b>	<b>\$ 102,470,404</b>	<b>-14.8%</b>

Note: The Projected Fund Balance in the CIDC General Fund as of September 30, 2022, is reduced by \$6,448,606 for Debt Service Reserve.

## Consolidated Budget Summary

### Expenditures by Category and Department

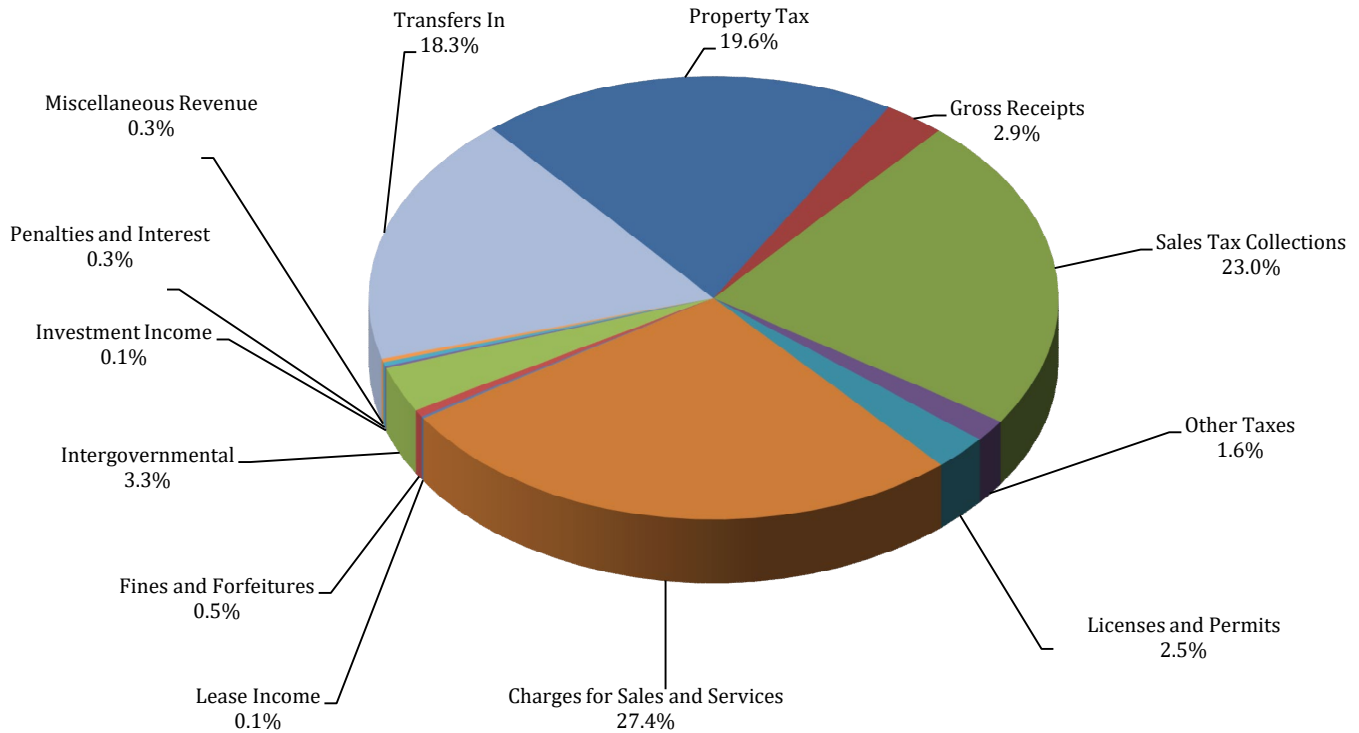


	Personnel Services	Supplies	Contractual	Capital Outlay	Transfers Out	Debt Service	Totals
Administration	\$ 711,552	\$ 14,209	\$ 633,934	\$ -	\$ -	\$ -	\$ 1,359,695
Mayor & City Council	804,618	20,168	65,602	-	-	-	890,388
Transportation	565,397	78,398	1,106,597	-	-	-	1,750,392
Downtown Development	197,514	3,100	365,250	-	-	-	565,864
Legal	820,218	10,350	126,905	-	-	-	957,473
Municipal Court	835,463	55,612	516,154	-	-	-	1,407,229
Finance	2,096,179	37,895	729,988	-	-	-	2,864,062
CDBG Administration	100,394	8,000	99,313	-	-	-	207,707
Purchasing - Warehouse	362,003	24,719	29,970	186,247	-	-	602,939
Information Technology	1,792,932	133,700	1,989,061	-	-	-	3,915,693
Human Resources	1,004,539	30,655	98,807	-	-	-	1,134,001
Police Administration	1,511,472	68,767	565,127	-	-	-	2,145,366
Police Support Services	1,507,545	110,917	176,384	-	-	-	1,794,846
Police Patrol	14,525,740	1,795,652	60,898	508,252	-	-	16,890,542
Police Investigative Services	5,041,455	224,626	194,181	-	-	-	5,460,262
Police Animal Services	173,795	67,307	599,536	-	-	-	840,638
Police CVEP	137,592	14,800	2,350	-	-	-	154,742
Fire	21,639,303	1,322,600	1,254,717	800,000	-	-	25,016,620
Parks & Recreation Administration	740,542	11,500	257,890	-	-	-	1,009,932
CK Ray Recreation Center	770,323	94,166	481,429	-	-	-	1,345,918
Oscar Johnson, Jr Community Center	1,441,019	66,550	207,690	-	-	-	1,715,259
Senior Center	48,707	15,100	56,221	-	-	-	120,028
Aquatic Center	1,155,864	200,126	265,896	-	-	-	1,621,886
Parks Operations	1,007,802	230,995	1,632,061	-	-	-	2,870,858
Westside Recreation Center	588,594	121,800	239,600	-	-	-	949,994
Community Development	1,213,115	63,935	559,935	-	-	-	1,836,985
Drainage Maintenance	734,543	235,318	70,864	500,000	-	-	1,540,725
Streets Maintenance	2,345,470	602,075	1,249,251	1,000,000	-	-	5,196,796
Signal Maintenance	422,775	819,350	373,474	-	-	-	1,615,599
Sign Maintenance	664,756	116,750	2,400	-	-	-	783,906
Engineering	3,219,201	86,008	716,805	-	-	-	4,022,014
Building Inspections & Permits	1,614,069	97,036	159,268	-	-	-	1,870,373
GF Non-Departmental	7,452,045	56,000	5,733,030	-	7,810,005	-	21,051,080
Utility Billing	948,543	1,144,582	858,668	-	-	-	2,951,793
Public Works	1,134,740	83,205	868,366	-	-	-	2,086,311
Water	1,595,100	865,845	2,025,628	500,000	-	-	4,986,573
Surface Water	-	-	15,378,538	-	-	-	15,378,538
Conroe Central Wastewater Plant	749,425	357,350	675,025	-	-	-	1,781,800
Southwest Wastewater Plant	1,366,081	732,509	963,178	-	-	-	3,061,768
Sewer	1,505,072	308,026	629,761	500,000	-	-	2,942,859
Pump & Motor Maintenance	880,167	271,665	258,562	-	-	-	1,410,394
W&S Non-Departmental	1,099,050	-	1,916,921	-	24,015,055	-	27,031,026
Debt Service Fund	-	-	25,000	-	-	52,664,296	52,689,296
CIDC General Fund	795,072	27,500	2,527,598	-	32,875,300	-	36,225,470
Vehicle & Equipment Replacement	-	-	224,805	3,369,580	-	-	3,594,385
W&S Vehicle & Equipment Replacement	-	-	-	150,000	-	-	150,000
Convention & Visitors Bureau	479,944	13,500	2,072,176	-	224,097	-	2,789,717
CDBG Entitlement	-	-	1,057,168	-	123,000	-	1,180,168
Facilities Management	164,862	89,097	779,806	-	2,495	-	1,036,260
Transportation Grants Fund	-	163,008	3,419,794	-	-	-	3,582,802
Oscar Johnson, Jr Community Center	-	-	-	-	-	-	-
Municipal Court Special Revenue Fund	-	12,125	10,875	-	60,196	-	83,196
Fleet Services	1,207,105	2,146,392	58,843	43,000	95,406	-	3,550,746
Self Funded Insurance	-	-	13,450,003	-	-	-	13,450,003
Longmire Creek Estates PID	-	-	6,000	-	58,780	-	64,780
Wedgewood Falls PID	-	-	11,000	-	118,766	-	129,766
Shadow Lakes PID	-	-	11,000	-	168,557	-	179,557
Animal Shelter Reserve	-	13,250	-	-	-	-	13,250
Technology Replacement Fund	-	420,960	-	911,301	-	-	1,332,261
<b>TOTALS</b>	<b>\$ 89,171,698</b>	<b>\$ 13,487,198</b>	<b>\$ 67,849,303</b>	<b>\$ 8,468,380</b>	<b>\$ 65,551,657</b>	<b>\$ 52,664,296</b>	<b>\$ 297,192,532</b>

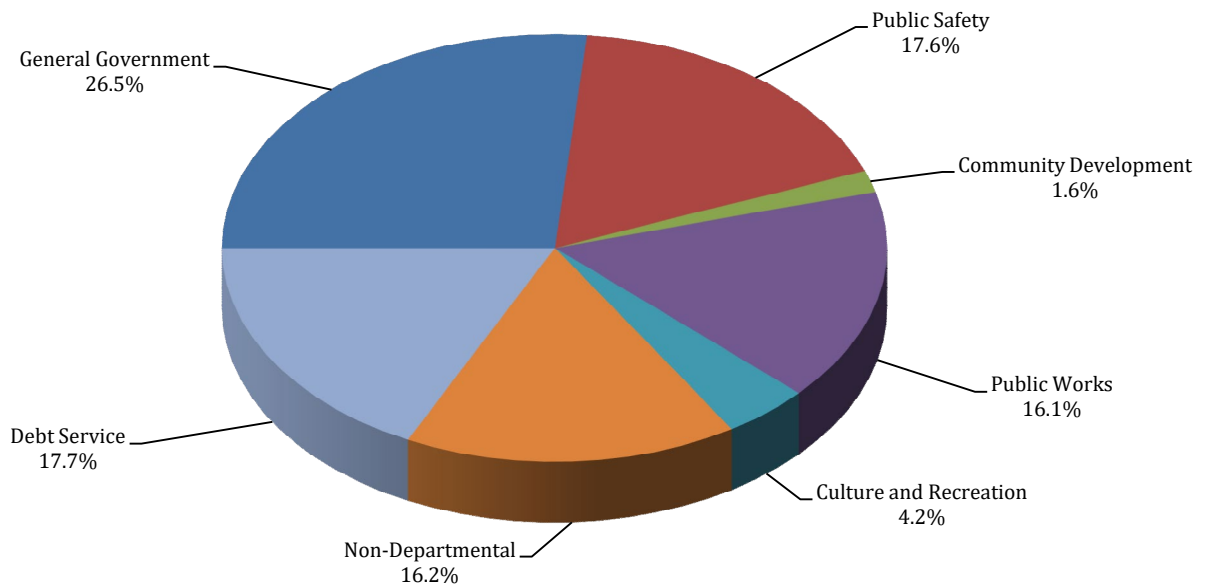
## Consolidated Budget Summary by Fund Group

	General Fund	Water & Sewer Operating Fund	Debt Service	Other Fund	Grand Total
<b>Revenues:</b>					
Property Tax	\$ 38,894,321	\$ -	\$ 16,081,678	\$ -	\$ 54,975,999
Gross Receipts	8,005,691	-	-	-	8,005,691
Sales Tax Collections	48,495,140	-	-	16,164,913	64,660,053
Other Taxes	2,009,675	-	-	2,515,164	4,524,839
Licenses and Permits	7,149,970	-	-	-	7,149,970
Charges for Sales and Services	4,522,783	54,171,537	-	18,053,574	76,747,894
Lease Income	186,806	-	-	186,806	373,612
Fines and Forfeitures	1,350,433	-	-	111,772	1,462,205
Intergovernmental	2,699,054	1,656,251	-	4,970,138	9,325,443
Investment Income	123,827	120,361	99,785	67,890	411,863
Penalties and Interest	177,763	539,112	96,759	-	813,634
Miscellaneous Revenue	250,365	2,400	-	454,000	706,765
Transfers In	257,726	130,018	36,355,475	14,657,506	51,400,725
<b>Total Revenues</b>	<b>\$ 114,123,554</b>	<b>\$ 56,619,679</b>	<b>\$ 52,633,697</b>	<b>\$ 57,181,763</b>	<b>\$ 280,558,693</b>
Beginning Fund Balances	\$ 41,564,545	\$ 30,082,249	\$ 11,381,552	\$ 36,075,897	\$ 119,104,243
<b>Total Available Resources</b>	<b>\$ 155,688,099</b>	<b>\$ 86,701,928</b>	<b>\$ 64,015,249</b>	<b>\$ 93,257,660</b>	<b>\$ 399,662,936</b>
<b>Expenditures:</b>					
General Government	\$ 15,655,444	\$ -	\$ -	\$ 63,229,226	\$ 78,884,670
Public Safety	52,303,016	-	-	13,250	52,316,266
Community Development	3,707,358	-	-	1,180,168	4,887,526
Public Works	13,159,040	34,600,036	-	150,000	47,909,076
Culture and Recreation	9,633,876	-	-	2,789,717	12,423,593
Non-Departmental	21,051,080	27,031,026	-	-	48,082,106
Debt Service:					
Principal	-	-	27,045,000	-	27,045,000
Interest	-	-	25,599,646	-	25,599,646
Administrative Fees	-	-	44,650	-	44,650
<b>Total Expenditures</b>	<b>\$ 115,509,814</b>	<b>\$ 61,631,062</b>	<b>\$ 52,689,296</b>	<b>\$ 67,362,361</b>	<b>\$ 297,192,532</b>
Ending Fund Balances	\$ 40,178,285	\$ 25,070,866	\$ 11,325,953	\$ 25,895,299	\$ 102,470,404
<b>Total Fund Commitments/ Fund Balance</b>	<b>\$ 155,688,099</b>	<b>\$ 86,701,928</b>	<b>\$ 64,015,249</b>	<b>\$ 93,257,660</b>	<b>\$ 399,662,936</b>

## Consolidated Summary of Revenues by Source



## Consolidated Summary of Expenditures by Function



## FY 22-23 Projected Budget Summary By Category

	Major Funds							
	General Fund				Water & Sewer Operating Fund			
	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Estimated	FY 22-23 Proposed	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Estimated	FY 22-23 Proposed
<b>Revenues</b>								
Property Tax	\$ 29,703,123	\$ 32,743,912	\$ 32,882,567	\$ 38,894,321	\$ -	\$ -	\$ -	\$ -
Gross Receipts	7,302,034	7,131,220	7,791,430	8,005,691	-	-	-	-
Sales Tax Collections	43,188,561	40,904,590	48,473,885	48,495,140	-	-	-	-
Other Taxes	1,766,921	1,943,246	1,921,115	2,009,675	-	-	-	-
Licenses and Permits	7,085,734	5,614,751	6,835,498	7,149,970	-	-	-	-
Charges for Sales and Services	2,966,389	2,847,378	3,361,482	4,522,783	51,325,108	52,118,298	53,160,526	54,171,537
Lease Income	331,936	196,162	182,029	186,806	600	-	-	-
Fines and Forfeitures	1,246,231	1,031,297	1,286,680	1,350,433	-	-	-	-
Intergovernmental	3,691,192	4,033,407	3,534,473	2,699,054	3,421,582	1,369,985	2,110,831	1,656,251
Investment Income	129,051	103,145	122,601	123,827	102,882	51,544	119,169	120,361
Net Change in Fair Value of Investments	(92,148)	-	-	-	(76,429)	-	-	-
Penalties and Interest	162,510	151,419	177,763	177,763	512,556	500,333	539,112	539,112
Miscellaneous Revenue	619,076	308,358	516,795	250,365	3,542,054	2,400	53,573	2,400
Transfers In	2,684,526	440,259	172,092	257,726	485,588	1,853,117	165,646	130,018
<b>Total Revenues</b>	<b>\$ 100,785,135</b>	<b>\$ 97,449,144</b>	<b>\$ 107,258,410</b>	<b>\$ 114,123,554</b>	<b>\$ 59,313,942</b>	<b>\$ 55,895,677</b>	<b>\$ 56,148,857</b>	<b>\$ 56,619,679</b>
<b>Expenditures</b>								
Personnel Services	\$ 61,307,984	\$ 66,224,853	\$ 67,333,174	\$ 77,246,538	\$ 7,601,556	\$ 8,594,318	\$ 8,551,204	\$ 9,278,178
Supplies	5,646,899	6,521,605	7,502,832	6,838,184	3,396,277	3,054,953	3,102,768	3,763,182
Contractual	15,490,028	19,181,580	19,557,289	20,620,588	18,988,326	22,874,304	22,767,617	23,574,647
Capital Outlay	3,829,049	6,038,880	5,357,499	2,994,499	621,676	1,928,541	1,623,014	1,000,000
Transfers Out	7,364,051	10,719,306	11,540,408	7,810,005	18,925,618	26,295,074	23,142,074	24,015,055
Debt Service	81,267	-	-	-	21,572	-	-	-
<b>Total Expenditures</b>	<b>\$93,719,278</b>	<b>\$ 108,686,224</b>	<b>\$ 111,291,201</b>	<b>\$115,509,814</b>	<b>\$ 49,555,027</b>	<b>\$ 62,747,190</b>	<b>\$ 59,186,677</b>	<b>\$ 61,631,062</b>

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

## FY 22-23 Projected Budget Summary By Category

	Non-Major Funds				Total All Funds			
	Other Funds							
	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Estimated	FY 22-23 Proposed	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Estimated	FY 22-23 Proposed
<b>Revenues</b>								
Property Tax	\$ 11,875,209	\$ 13,150,721	\$ 13,150,721	\$ 16,081,678	\$ 41,578,332	\$ 45,894,633	\$ 46,033,288	\$ 54,975,999
Gross Receipts	-	-	-	-	7,302,034	7,131,220	7,791,430	8,005,691
Sales Tax Collections	14,396,127	13,633,123	16,157,828	16,164,913	57,584,688	54,537,713	64,631,713	64,660,053
Other Taxes	2,239,048	2,074,000	2,515,164	2,515,164	4,005,968	4,017,246	4,436,279	4,524,839
Licenses and Permits	-	-	-	-	7,085,734	5,614,751	6,835,498	7,149,970
Charges for Sales and Services	14,364,031	14,020,779	14,556,089	18,053,574	68,655,527	68,986,455	71,078,097	76,747,894
Lease Income	216,626	196,162	182,025	186,806	549,162	392,324	364,054	373,612
Fines and Forfeitures	115,990	105,769	112,514	111,772	1,362,221	1,137,066	1,399,194	1,462,205
Intergovernmental	3,055,582	5,293,460	3,845,969	4,970,138	10,168,356	10,696,852	9,491,273	9,325,443
Investment Income	220,931	100,255	166,424	167,675	452,865	254,944	408,194	411,863
Net Change in Fair Value of Investments	(163,594)	-	-	-	(332,171)	-	-	-
Penalties and Interest	71,425	87,596	97,074	96,759	746,492	739,348	813,949	813,634
Miscellaneous Revenue	35,210,946	1,234,282	12,065,294	454,000	39,372,076	1,545,040	12,635,662	706,765
Transfers In	39,457,993	45,205,229	47,556,781	51,012,981	42,628,107	47,498,605	47,894,519	51,400,725
<b>Total Revenues</b>	<b>\$121,060,315</b>	<b>\$ 95,101,376</b>	<b>\$ 110,405,883</b>	<b>\$ 109,815,460</b>	<b>\$ 281,159,391</b>	<b>\$248,446,197</b>	<b>\$273,813,150</b>	<b>\$ 280,558,693</b>
<b>Expenditures</b>								
Personnel Services	\$ 3,354,025	\$ 3,586,841	\$ 3,823,166	\$ 2,646,983	\$ 72,263,565	\$ 78,406,012	\$ 79,707,545	\$ 89,171,698
Supplies	2,406,922	2,155,200	2,443,134	2,885,832	11,450,097	11,731,758	13,048,733	13,487,198
Contractual	24,566,667	22,346,850	20,770,270	23,654,068	59,045,021	64,402,734	63,095,176	67,849,303
Capital Outlay	2,261,498	4,935,809	4,624,851	4,473,881	6,712,223	12,903,230	11,605,363	8,468,380
Transfers Out	48,441,731	33,350,671	28,026,473	33,726,597	74,731,400	70,365,051	62,708,955	65,551,657
Debt Service	72,586,884	45,537,430	44,851,732	52,664,296	72,689,723	45,537,430	44,851,732	52,664,296
<b>Total Expenditures</b>	<b>\$153,617,726</b>	<b>\$111,912,801</b>	<b>\$ 104,539,626</b>	<b>\$ 120,051,657</b>	<b>\$ 296,892,031</b>	<b>\$283,346,215</b>	<b>\$275,017,504</b>	<b>\$ 297,192,532</b>

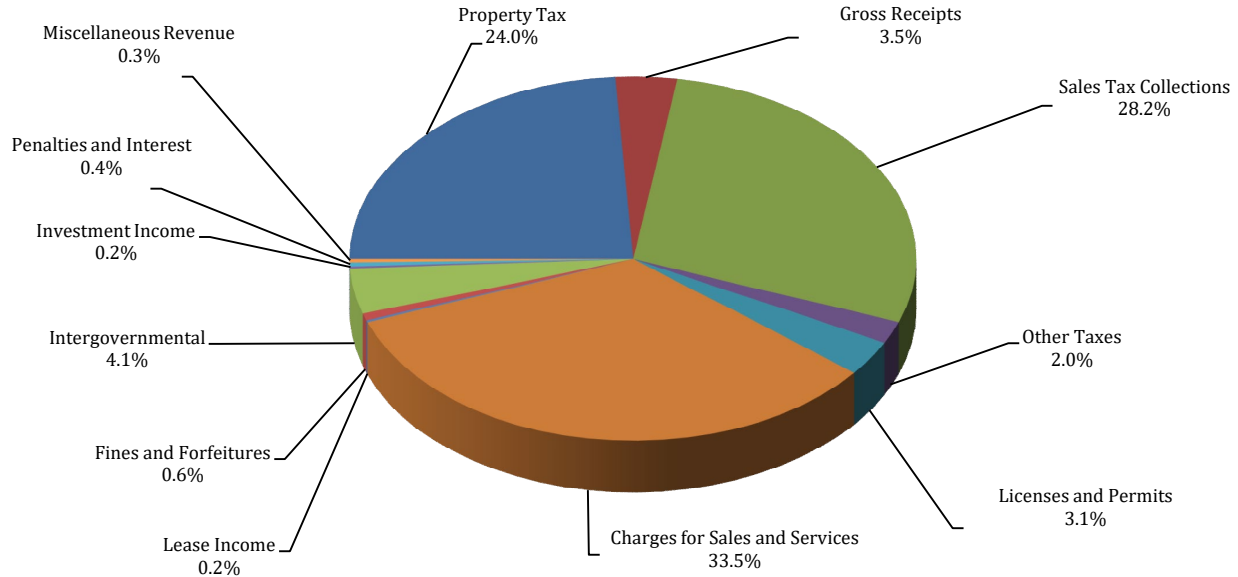
**Notes:** Major funds each comprise at least 10% of the total appropriated budget.

# Consolidated Budget Summary by Fund Group

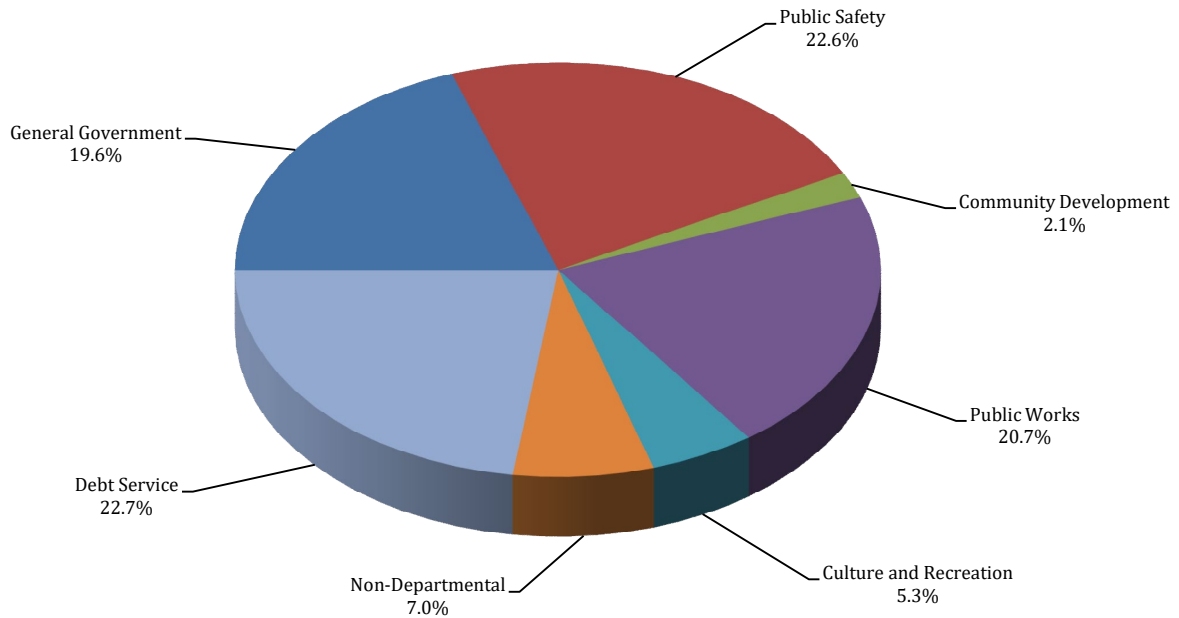
(Net of Interfund Transfers)

	Water & Sewer				
	Operating				
	General Fund	Fund	Debt Service	Other Fund	Grand Total
<b>Revenues:</b>					
Property Tax	\$ 38,894,321	\$ -	\$ 16,081,678	\$ -	\$ 54,975,999
Gross Receipts	8,005,691	-	-	-	8,005,691
Sales Tax Collections	48,495,140	-	-	16,164,913	64,660,053
Other Taxes	2,009,675	-	-	2,515,164	4,524,839
Licenses and Permits	7,149,970	-	-	-	7,149,970
Charges for Sales and Services	4,522,783	54,171,537	-	18,053,574	76,747,894
Lease Income	186,806	-	-	186,806	373,612
Fines and Forfeitures	1,350,433	-	-	111,772	1,462,205
Intergovernmental	2,699,054	1,656,251	-	4,970,138	9,325,443
Investment Income	123,827	120,361	99,785	67,890	411,863
Penalties and Interest	177,763	539,112	96,759	-	813,634
Miscellaneous Revenue	250,365	2,400	-	454,000	706,765
<b>Total Revenues</b>	<b>\$ 113,865,828</b>	<b>\$ 56,489,661</b>	<b>\$ 16,278,222</b>	<b>\$ 42,524,257</b>	<b>\$ 229,157,968</b>
Transfers In	257,726	130,018	36,355,475	14,657,506	51,400,725
<b>Total Revenues After Transfers In</b>	<b>\$ 114,123,554</b>	<b>\$ 56,619,679</b>	<b>\$ 52,633,697</b>	<b>\$ 57,181,763</b>	<b>\$ 280,558,693</b>
<b>Expenditures:</b>					
General Government	\$ 15,655,444	\$ -	\$ -	\$ 29,849,726	\$ 45,505,170
Public Safety	52,303,016	-	-	13,250	52,316,266
Community Development	3,707,358	-	-	1,057,168	4,764,526
Public Works	13,159,040	34,600,036	-	150,000	47,909,076
Culture and Recreation	9,633,876	-	-	2,565,620	12,199,496
Non-Departmental	13,241,075	3,015,971	-	-	16,257,046
Debt Service:					
Principal	-	-	27,045,000	-	27,045,000
Interest	-	-	25,599,646	-	25,599,646
Administrative Fees	-	-	44,650	-	44,650
<b>Total Expenditures</b>	<b>\$ 107,699,809</b>	<b>\$ 37,616,007</b>	<b>\$ 52,689,296</b>	<b>\$ 33,635,764</b>	<b>\$ 231,640,875</b>
Transfers Out	7,810,005	24,015,055	-	33,726,597	65,551,657
<b>Total Expenditures After Transfers Out</b>	<b>\$ 115,509,814</b>	<b>\$ 61,631,062</b>	<b>\$ 52,689,296</b>	<b>\$ 67,362,361</b>	<b>\$ 297,192,532</b>

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



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





**FY 22-23 Projected Budget Summary  
(Net of Interfund Transfers)**

<b>Revenues</b>	<b>FY 20-21 Actual</b>	<b>FY 21-22 Budget</b>	<b>FY 21-22 Estimated</b>	<b>FY 22-23 Proposed</b>
General Fund	\$ 98,100,609	\$ 97,008,885	\$ 107,086,318	\$ 113,865,828
Water & Sewer Operating Fund	58,828,354	54,042,560	55,983,211	56,489,661
General Obligation Debt Service	28,481,665	13,823,428	13,896,972	16,278,222
Water & Sewer Debt Service	-	257,000	257,000	-
CIDC Debt Service	16,645,000	-	-	-
Convention Center Debt Service Fund	196,404	-	-	-
CIDC Revenue Clearing	14,396,127	13,633,123	16,157,828	16,164,913
Conroe Industrial Development Corporation	1,085,547	57,199	10,845,434	58,342
CIDC Industrial Park Land Sales	-	-	-	-
Vehicle & Equipment Replacement	187,214	3,686	16,983	4,920
W&S Vehicle & Equipment Replacement	14,426	823	278	283
Hotel Occupancy Tax	2,264,656	2,077,173	2,518,330	2,546,129
Community Development Block Grant Entitlement	636,675	1,641,856	1,529,388	1,180,168
Facilities Management	216,626	196,162	182,025	186,806
Transportation Grants Fund	1,023,387	2,178,911	757,649	3,582,802
Oscar Johnson, Jr Community Center	1,309,977	1,717,705	1,789,944	-
Municipal Court Special Revenue Fund	115,990	105,769	112,514	111,772
Fleet Services	2,582,336	2,422,375	2,492,756	3,458,676
Self Funded Insurance	11,292,103	10,679,006	11,159,060	14,596,046
Longmire Creek Estates PID	78,641	73,560	80,999	82,000
Wedgewood Falls PID	167,216	169,400	181,756	182,000
Shadow Lakes PID	177,198	177,800	189,015	190,000
Animal Shelter Reserve	179,400	179,400	179,400	179,400
Technology Replacement	-	-	-	-
Disaster Recovery Grants	551,733	501,771	501,771	-
<b>Total Revenues</b>	<b>\$ 238,531,284</b>	<b>\$ 200,947,592</b>	<b>\$ 225,918,631</b>	<b>\$ 229,157,968</b>
Transfers In	42,628,107	47,498,605	47,894,519	51,400,725
<b>Total Revenues after Transfers In</b>	<b>\$ 281,159,391</b>	<b>\$ 248,446,197</b>	<b>\$ 273,813,150</b>	<b>\$ 280,558,693</b>

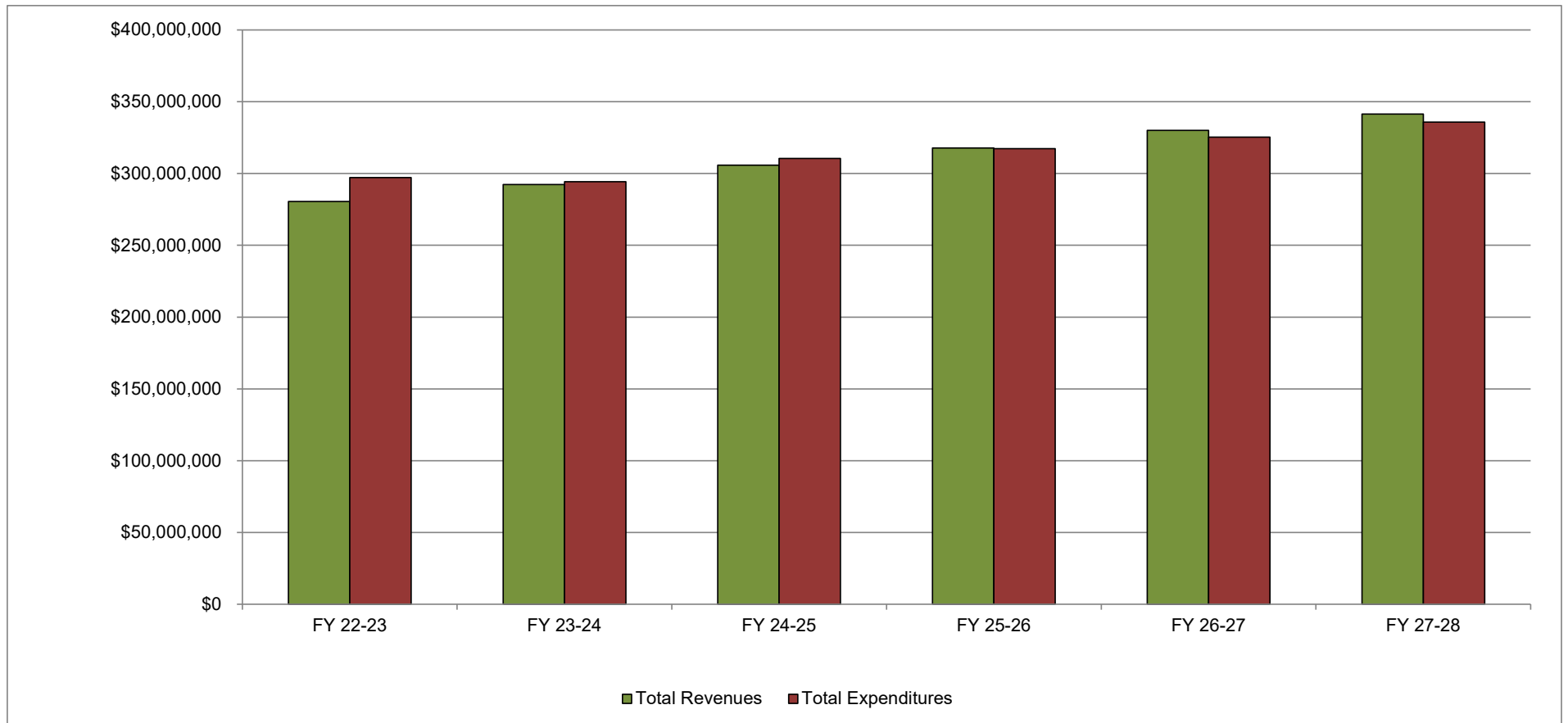
<b>Expenditures</b>	<b>FY 20-21 Actual</b>	<b>FY 21-22 Budget</b>	<b>FY 21-22 Estimated</b>	<b>FY 22-23 Proposed</b>
General Fund	\$ 86,355,227	\$ 97,966,918	\$ 99,750,793	\$ 107,699,809
Water & Sewer Operating Fund	30,629,409	36,452,116	36,044,603	37,616,007
General Obligation Debt Service	33,635,992	19,551,569	19,099,384	24,517,118
Water & Sewer Debt Service	15,514,528	18,556,864	18,556,864	21,105,522
CIDC Debt Service	23,089,052	6,446,067	6,447,717	6,448,606
Convention Center Debt Service Fund	196,274	854,641	619,767	618,050
CIDC Revenue Clearing	-	-	-	-
Conroe Industrial Development Corporation	7,383,400	4,165,112	3,586,930	3,350,170
CIDC Industrial Park Land Sales	-	-	-	-
Vehicle & Equipment Replacement	1,196,369	3,430,818	3,436,049	3,594,385
W&S Vehicle & Equipment Replacement	395,288	313,527	313,527	150,000
Hotel Occupancy Tax	1,863,740	2,224,374	2,402,079	2,565,620
Community Development Block Grant Entitlement	520,089	1,518,887	1,419,388	1,057,168
Facilities Management	2,347,957	1,601,054	1,566,159	1,033,765
Transportation Grants Fund	1,023,387	2,178,911	757,649	3,582,802
Oscar Johnson, Jr Community Center	1,311,350	1,717,776	1,789,944	-
Municipal Court Special Revenue Fund	12,049	75,419	75,419	23,000
Fleet Services	2,385,427	2,047,104	2,414,423	3,455,340
Self Funded Insurance	12,934,655	12,322,890	12,495,583	13,450,003
Longmire Creek Estates PID	5,092	5,000	5,500	6,000
Wedgewood Falls PID	9,703	-	10,000	11,000
Shadow Lakes PID	134,969	9,000	10,000	11,000
Animal Shelter Reserve	12,729	58,250	45,000	13,250
Technology Replacement	652,213	983,096	960,000	1,332,261
Disaster Recovery Grants	551,733	501,771	501,771	-
<b>Total Expenditures</b>	<b>\$ 222,160,630</b>	<b>\$ 212,981,164</b>	<b>\$ 212,308,549</b>	<b>\$ 231,640,875</b>
Transfers Out	74,731,400	70,365,051	62,708,955	65,551,657
<b>Total Expenditures after Transfers Out</b>	<b>\$ 296,892,031</b>	<b>\$ 283,346,215</b>	<b>\$ 275,017,504</b>	<b>\$ 297,192,532</b>

## FY 22-23 Multi-Year Financial Projection Summary

<b>Revenues</b>	<b>FY 22-23 Adopted</b>	<b>FY 23-24 Projected</b>	<b>FY 24-25 Projected</b>	<b>FY 25-26 Projected</b>	<b>FY 26-27 Projected</b>	<b>FY 27-28 Projected</b>
General Fund	\$ 114,123,554	\$ 119,094,903	\$ 124,491,744	\$ 128,244,196	\$ 132,107,422	\$ 136,084,745
Water & Sewer Operating Fund	56,619,679	60,684,666	64,426,467	68,360,860	70,054,300	73,192,437
General Obligation Debt Service	24,461,519	25,332,186	26,011,698	26,544,775	26,914,794	27,300,122
Water & Sewer Debt Service	21,105,522	24,365,295	26,209,537	28,147,589	32,546,647	34,369,152
CIDC Debt Service	6,448,606	6,448,714	6,445,897	6,448,540	6,446,221	6,449,116
Convention Center Debt Service Fund	618,050	803,500	880,875	924,750	951,250	980,625
CIDC Revenue Clearing	16,164,913	16,326,562	16,489,828	16,654,726	16,821,273	16,989,486
CIDC General Fund	9,774,649	9,936,774	10,103,445	10,266,296	10,435,763	10,601,688
Vehicle & Equipment Replacement	2,290,570	3,363,650	3,363,650	3,363,650	3,363,650	3,363,650
W&S Vehicle & Equipment Replacement	423,861	426,578	426,578	426,578	426,578	426,578
Hotel Occupancy Tax	2,546,129	2,622,513	2,701,188	2,782,224	2,865,691	2,951,661
CDBG Entitlement Fund	1,180,168	1,180,168	1,180,168	1,180,168	1,180,168	1,180,168
Facilities Management Fund	1,039,227	1,070,404	1,102,516	1,135,591	1,169,659	1,204,749
Transportation Grants Fund	3,582,802	1,144,903	1,158,753	1,177,119	1,177,119	1,186,935
Municipal Court Special Revenue Fund	111,772	111,772	111,772	111,772	111,772	111,772
Fleet Services	3,458,676	3,562,436	3,669,309	3,779,389	3,892,770	4,009,553
Self Funded Insurance	14,596,046	14,486,445	15,620,158	16,861,716	18,222,991	19,680,830
Longmire Creek Estates PID	82,000	82,000	82,000	82,000	82,000	82,000
Wedgewood Falls PID	182,000	182,000	182,000	182,000	182,000	182,000
Shadow Lakes PID	190,000	190,000	190,000	190,000	190,000	190,000
Animal Shelter Reserve	179,400	179,400	179,400	179,400	179,400	179,400
Technology Replacement	1,379,550	765,000	765,000	765,000	765,000	765,000
Disaster Recovery Grants	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 280,558,693</b>	<b>\$ 292,359,868</b>	<b>\$ 305,791,984</b>	<b>\$ 317,808,340</b>	<b>\$ 330,086,469</b>	<b>\$ 341,481,668</b>

<b>Expenditures</b>	<b>FY 22-23 Adopted</b>	<b>FY 23-24 Projected</b>	<b>FY 24-25 Projected</b>	<b>FY 25-26 Projected</b>	<b>FY 26-27 Projected</b>	<b>FY 27-28 Projected</b>
General Fund	\$ 115,509,814	\$ 120,178,229	\$ 125,328,378	\$ 128,611,409	\$ 131,582,029	\$ 134,625,589
Water/Sewer Operating Fund	61,631,062	65,747,108	68,958,906	71,225,453	68,817,292	70,326,907
General Obligation Debt Serv Fund	24,517,118	26,084,063	26,927,164	27,230,936	27,550,375	27,603,388
Water/Sewer Debt Service	21,105,522	24,365,295	26,209,537	28,147,589	32,546,647	34,369,152
CIDC Debt Service Fund	6,448,606	6,448,714	6,445,897	6,448,540	6,446,221	6,449,116
Convention Center Debt Service Fund	618,050	754,550	835,300	877,425	902,175	934,675
CIDC Revenue Clearing Fund	16,164,913	16,326,562	16,489,828	16,654,726	16,821,273	16,989,486
CIDC General Fund	20,060,557	5,928,085	6,818,096	6,958,791	7,017,880	7,086,072
Vehicle & Equipment Fund	3,594,385	2,678,456	5,147,640	2,812,719	3,318,090	4,735,310
Water/Sewer Vehicle & Equipment	150,000	394,686	708,364	322,287	380,093	569,751
Hotel Occupancy Tax Fund	2,789,717	2,873,409	2,959,611	3,048,399	3,139,851	3,234,047
CDBG Entitlement Fund	1,180,168	1,180,168	1,180,168	1,180,168	1,180,168	1,180,168
Facilities Management Fund	1,036,260	1,067,348	1,099,368	1,132,349	1,166,320	1,201,309
Transportation Grants Funds	3,582,802	1,144,903	1,158,753	1,177,119	1,177,119	1,186,935
Municipal Court Special Revenue Fund	83,196	83,196	83,196	83,196	83,196	83,196
Fleet Services Fund	3,550,746	3,657,268	3,766,986	3,879,996	3,996,396	4,116,288
Self Funded Insurance Fund	13,450,003	14,486,445	15,620,158	16,861,716	18,222,991	19,680,830
Longmire Creek Estates PID	64,780	64,912	65,102	65,248	65,447	65,695
Wedgewood Falls PID	129,766	129,998	130,348	130,606	130,972	131,436
Shadow Lakes PID	179,557	179,939	180,122	180,104	180,911	181,466
Animal Shelter Reserve	13,250	13,250	13,250	13,250	13,250	13,250
Technology Replacement Fund	1,332,261	498,450	312,500	306,120	652,310	990,811
Disaster Recovery Grants	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 297,192,532</b>	<b>\$ 294,285,034</b>	<b>\$ 310,438,673</b>	<b>\$ 317,348,147</b>	<b>\$ 325,391,005</b>	<b>\$ 335,754,877</b>

## FY 22-23 Multi-Year Financial Projection Summary



	FY 22-23 Adopted		FY 23-24 Projected		FY 24-25 Projected		FY 25-26 Projected		FY 26-27 Projected		FY 27-28 Projected	
<b>Total Revenues</b>	\$	280,558,693	\$	292,359,868	\$	305,791,984	\$	317,808,340	\$	330,086,469	\$	341,481,668
<b>Total Expenditures</b>	\$	297,192,532	\$	294,285,034	\$	310,438,673	\$	317,348,147	\$	325,391,005	\$	335,754,877

**FY 22-23 Multi-Year Financial Projection Summary**  
**(Net of Interfund Transfers)**

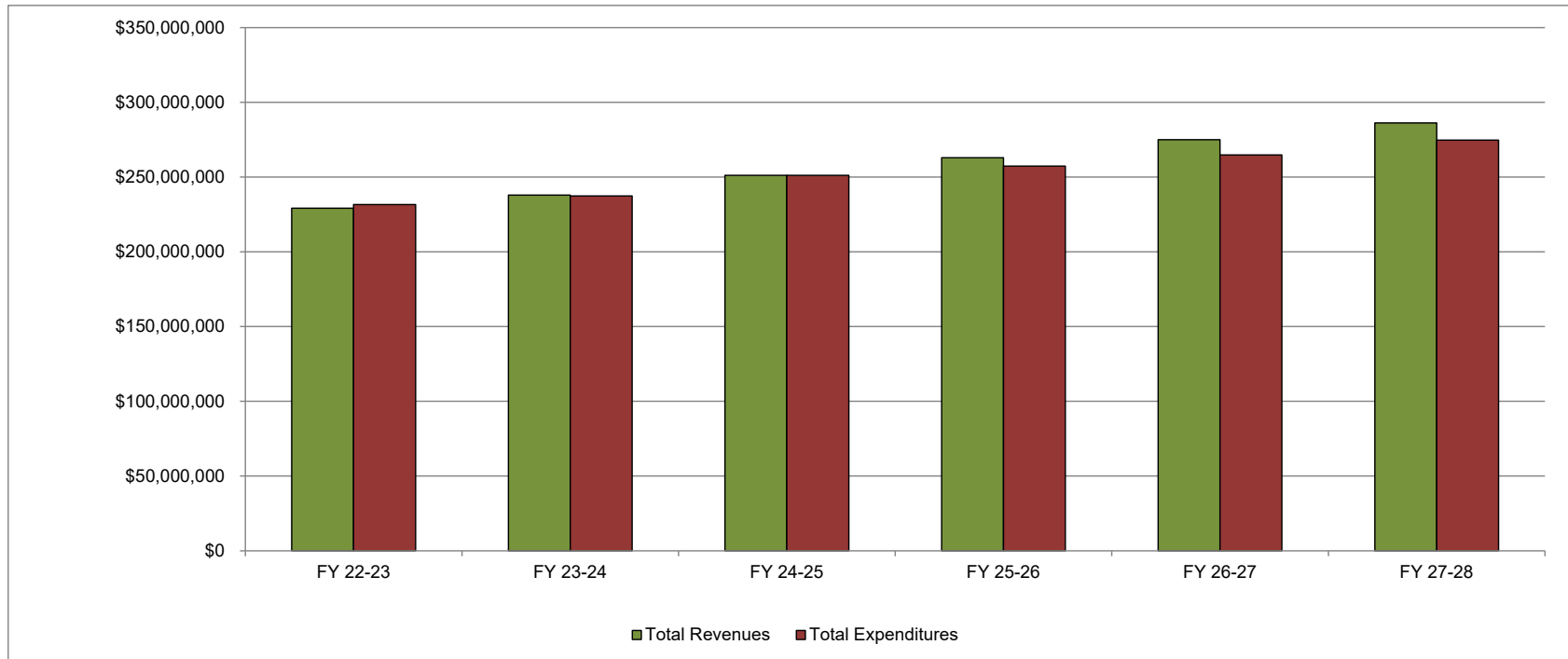
<b>Revenues</b>	<b>FY 22-23 Adopted</b>	<b>FY 23-24 Projected</b>	<b>FY 24-25 Projected</b>	<b>FY 25-26 Projected</b>	<b>FY 26-27 Projected</b>	<b>FY 27-28 Projected</b>
General Fund	\$ 113,865,828	\$ 118,829,445	\$ 124,218,323	\$ 127,962,572	\$ 131,817,349	\$ 135,785,970
Water/Sewer Operating Fund	56,489,661	60,550,441	64,287,899	68,217,808	69,906,619	73,039,977
General Obligation Debt Serv Fund	16,278,222	17,304,972	17,996,210	18,536,971	18,910,555	19,291,711
Water/Sewer Debt Service	-	56,237	1,899,909	3,843,411	8,234,442	10,061,894
CIDC Debt Service Fund	-	-	-	-	-	-
Convention Center Debt Service Fund	-	803,500	880,875	924,750	951,250	980,625
CIDC Revenue Clearing Fund	16,164,913	16,326,562	16,489,828	16,654,726	16,821,273	16,989,486
CIDC General Fund	58,342	58,925	59,515	60,110	60,711	61,318
Vehicle & Equipment Replacement	14,973	78,000	78,000	78,000	78,000	78,000
W&S Vehicle & Equipment Replacement	283	3,000	3,000	3,000	3,000	3,000
Hotel Occupancy Tax	2,546,129	2,622,513	2,701,188	2,782,224	2,865,691	2,951,661
CDBG Entitlement Fund	1,180,168	1,180,168	1,180,168	1,180,168	1,180,168	1,180,168
Facilities Management Fund	186,806	192,410	198,182	204,128	210,252	216,559
Transportation Grants Funds	3,582,802	1,144,903	1,158,753	1,177,119	1,177,119	1,186,935
Municipal Court Special Revenue Fund	111,772	111,772	111,772	111,772	111,772	111,772
Fleet Services Fund	3,458,676	3,562,436	3,669,309	3,779,389	3,892,770	4,009,553
Self Funded Insurance Fund	14,596,046	14,486,445	15,620,158	16,861,716	18,222,991	19,680,830
Longmire Creek Estates PID	82,000	82,000	82,000	82,000	82,000	82,000
Wedgewood Falls PID	182,000	182,000	182,000	182,000	182,000	182,000
Shadow Lakes PID	190,000	190,000	190,000	190,000	190,000	190,000
Animal Shelter Reserve	179,400	179,400	179,400	179,400	179,400	179,400
Technology Replacement	-	(614,550)	(614,550)	(614,550)	(614,550)	(614,550)
Disaster Recovery Grants	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 229,168,021</b>	<b>\$ 237,945,130</b>	<b>\$ 251,186,489</b>	<b>\$ 263,011,264</b>	<b>\$ 275,077,363</b>	<b>\$ 286,262,861</b>

Transfers In	\$ 51,390,672	\$ 55,029,288	\$ 55,220,045	\$ 55,411,625	\$ 55,623,656	\$ 55,833,358
<b>Total Revenues After Transfers In</b>	<b>\$ 280,558,693</b>	<b>\$ 292,359,868</b>	<b>\$ 305,791,984</b>	<b>\$ 317,808,340</b>	<b>\$ 330,086,469</b>	<b>\$ 341,481,668</b>

<b>Expenditures</b>	<b>FY 22-23 Adopted</b>	<b>FY 23-24 Projected</b>	<b>FY 24-25 Projected</b>	<b>FY 25-26 Projected</b>	<b>FY 26-27 Projected</b>	<b>FY 27-28 Projected</b>
General Fund	\$ 107,699,809	\$ 110,698,646	\$ 115,647,527	\$ 118,719,968	\$ 121,470,906	\$ 124,283,071
Water/Sewer Operating Fund	37,616,007	38,006,968	39,987,274	42,071,683	39,459,798	40,837,530
General Obligation Debt Serv Fund	24,517,118	26,084,063	26,927,164	27,230,936	27,550,375	27,603,388
Water/Sewer Debt Service	21,105,522	24,365,295	26,209,537	28,147,589	32,546,647	34,369,152
CIDC Debt Service Fund	6,448,606	6,448,714	6,445,897	6,448,540	6,446,221	6,449,116
Convention Center Debt Service Fund	618,050	754,550	835,300	877,425	902,175	934,675
CIDC Revenue Clearing Fund	-	-	-	-	-	-
CIDC General Fund	3,350,170	3,118,013	3,178,900	3,241,288	3,305,217	3,370,731
Vehicle & Equipment Replacement	3,594,385	2,678,456	5,147,640	2,812,719	3,318,090	4,735,310
W&S Vehicle & Equipment Replacement	150,000	394,686	708,364	322,287	380,093	569,751
Hotel Occupancy Tax Fund	2,565,620	2,873,409	2,959,611	3,048,399	3,139,851	3,234,047
CDBG Entitlement Fund	1,057,168	1,057,168	1,057,168	1,057,168	1,057,168	1,057,168
Facilities Management	1,033,765	1,067,348	1,099,368	1,132,349	1,166,320	1,201,309
Transportation Grants Funds	3,582,802	1,144,903	1,158,753	1,177,119	1,177,119	1,186,935
Municipal Court Special Revenue Fund	23,000	23,000	23,000	23,000	23,000	23,000
Fleet Services Fund	3,455,340	3,657,268	3,766,986	3,879,996	3,996,396	4,116,288
Self Funded Insurance Fund	13,450,003	14,486,445	15,620,158	16,861,716	18,222,991	19,680,830
Longmire Creek Estates PID	6,000	6,180	6,365	6,556	6,753	6,956
Wedgewood Falls PID	11,000	11,330	11,670	12,020	12,381	12,752
Shadow Lakes PID	11,000	11,330	11,670	12,020	12,381	12,752
Animal Shelter Reserve	13,250	13,250	13,250	13,250	13,250	13,250
Technology Replacement	1,332,261	498,450	312,500	306,120	652,310	990,811
Disaster Recovery Grants	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 231,640,875</b>	<b>\$ 237,399,471</b>	<b>\$ 251,128,103</b>	<b>\$ 257,402,149</b>	<b>\$ 264,859,441</b>	<b>\$ 274,688,822</b>

Transfers Out	\$ 65,551,657	\$ 56,885,562	\$ 59,310,570	\$ 59,945,998	\$ 60,531,565	\$ 61,066,055
<b>Total Expenditures After Transfers Out</b>	<b>\$ 297,192,532</b>	<b>\$ 294,285,034</b>	<b>\$ 310,438,673</b>	<b>\$ 317,348,147</b>	<b>\$ 325,391,005</b>	<b>\$ 335,754,877</b>

## FY 22-23 Multi-Year Financial Projection Summary (Net of Interfund Transfers)



	FY 22-23 Adopted		FY 23-24 Projected		FY 24-25 Projected		FY 25-26 Projected		FY 26-27 Projected		FY 27-28 Projected	
<b>Total Revenues</b>	\$	229,168,021	\$	237,945,130	\$	251,186,489	\$	263,011,264	\$	275,077,363	\$	286,262,861
<b>Total Expenditures</b>	\$	231,640,875	\$	237,399,471	\$	251,128,103	\$	257,402,149	\$	264,859,441	\$	274,688,822

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 2022-2023 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 2022-2023.

### 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 2022-2023 assume an overall increase of 17.11% from FY 2021-2022 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.

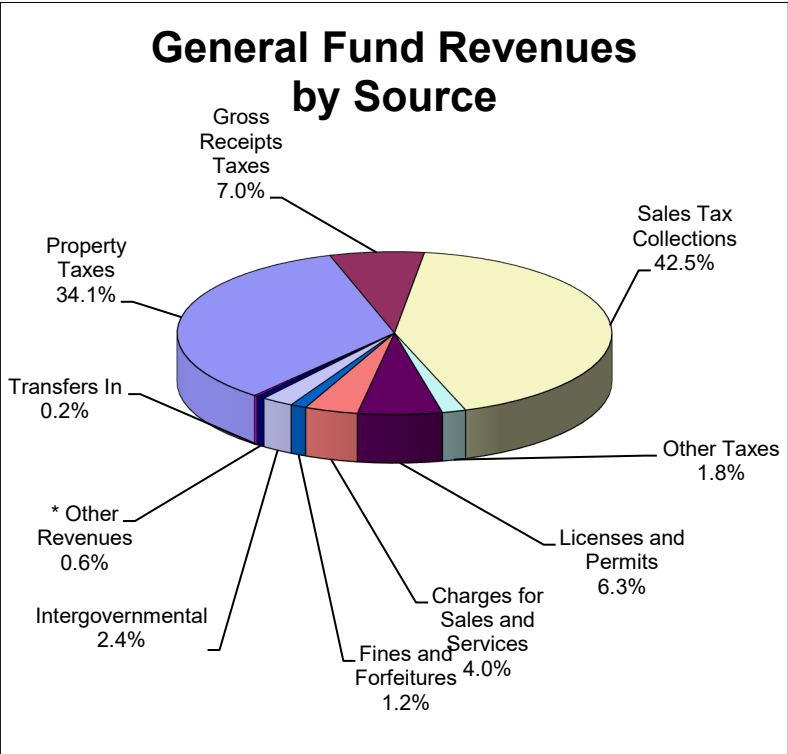
Funding of the City’s General Fund operations is derived from 10 major revenue categories. Each of these categories are detailed below with a brief description of how internal and external factors affect revenue amounts and how amounts differ from the prior year.

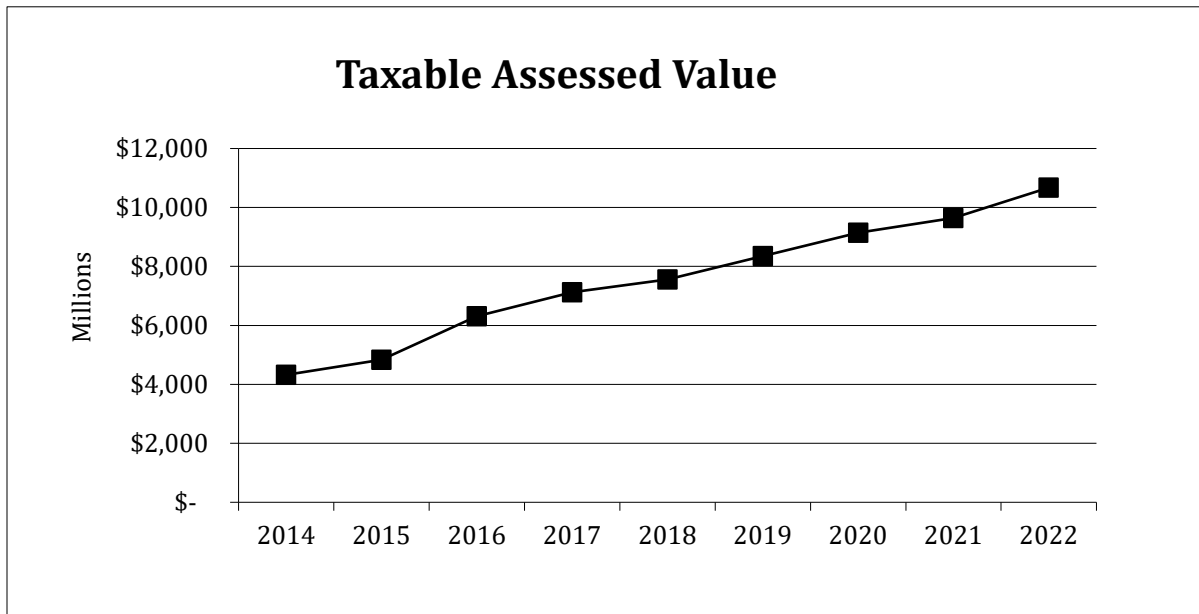
#### Property Taxes: \$38,894,321 (up \$6,011,754 or 18.28%)

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 34.1% 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 higher than the previous year.

The property valuations, which are provided by the Montgomery Central Appraisal District (MCAD), totaled \$13,064,416,236 for 2022 (inclusive of over 65/Disabled Freeze amounts). This is an increase of \$2,392,118,460 or 22.4%, over the 2021 certified tax roll. The tax roll is reflective of all taxable property in the City as of January 1, 2022. Increases in taxable assessed value are due to property assessments rising and new construction.





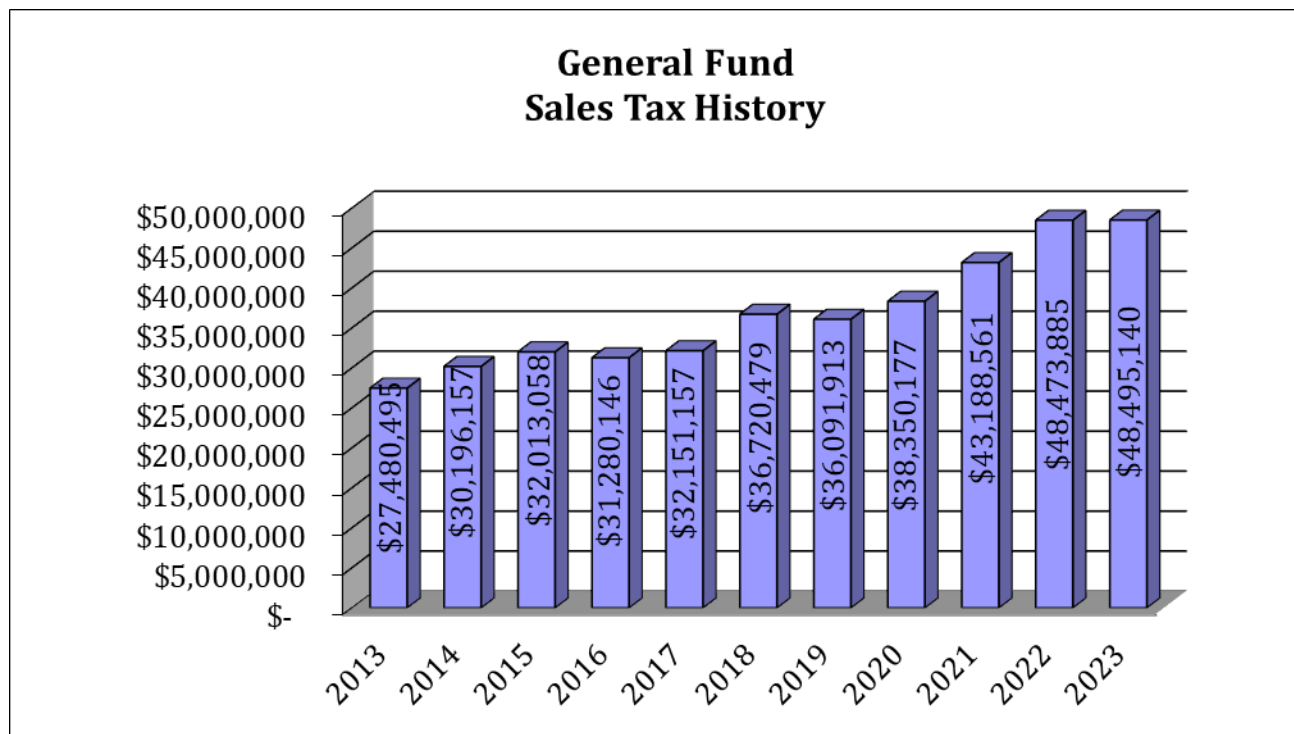
**Gross Receipts Taxes: \$8,005,691 (up \$214,261 or 2.75%)**

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. The FY 2022-2023 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% of all General Fund revenues.

**Sales Tax Collections: \$48,495,140 (up \$21,255 or 0.04%)**

The City has experienced an increase in sales tax revenues during FY 2021-2022 compared to the prior year. The FY 2021-2022 sales tax revenue estimate is supported by an upward trend in overall collections. For FY 2022-2023, we conservatively estimate a 0.04% increase in sales tax revenues. 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 42.5% of all General Fund revenues.



**Other Taxes: \$2,009,675 (up \$88,560 or 4.61%)**

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 4.61%. 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 \$353,403,625 in 2020 to \$373,646,006 in 2021, 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 1.8% of all General Fund revenues.

**Licenses and Permits: \$7,149,970 (up \$314,472 or 4.60%)**

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 2022-2023 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 2022-2023. Alarm Fee and Excessive Alarm revenues are anticipated to stay flat for next fiscal year. Licenses and Permits account for 6.3% of all General Fund revenues.

**Charges for Sales and Services: \$4,522,783 (up \$1,161,301 or 34.55%)**

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. 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 4.0% of General Fund revenues.

**Fines and Forfeitures: \$1,350,433 (up \$63,753 or 4.95%)**

Fines and Forfeitures includes revenue generated through the Municipal Court from traffic fines, criminal fines, and commercial vehicle fines. The court is responsible for accepting charges filed on defendants that are observed violating city, county, and state laws within the city limits of Conroe. Overall, these revenues are anticipated to increase slightly in FY 2022-2023. 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 1.2% of all General Fund revenues.

**Intergovernmental Revenue: \$2,699,054 (down -\$835,419 or -23.64%)**

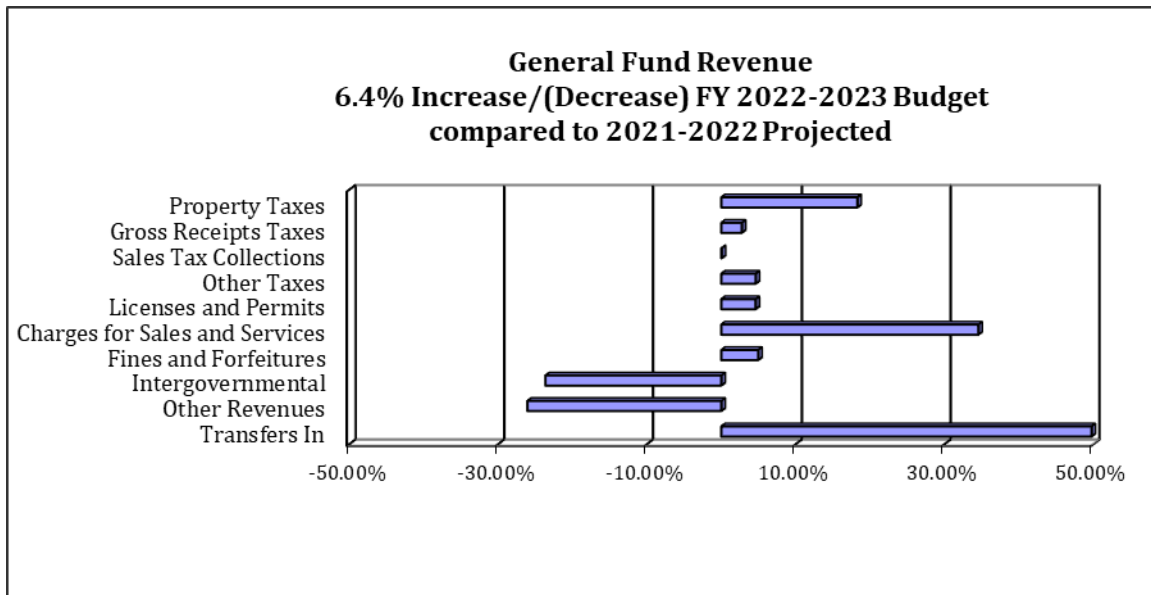
Intergovernmental Revenues include funds derived from interlocal agreements, grants, and seized assets distributed by other governments. In FY 2011-2012, the City began receiving sales tax payments from the Westwood Magnolia Special Improvement District. The agreement states that, in exchange for not 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 911 services, an Emergency Management Performance Grant, and various other grants. Overall, the decrease in revenue compared to FY 2021-2022 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 2022-2023. The City does not budget for Seized Assets due to the nature of this revenue source. Intergovernmental revenues account for 2.4% of all General Fund revenues.

**Other Revenues: \$738,761 (down -\$260,413 or -26.06%)**

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 2022-2023 as many of these revenues are non-recurring such as Insurance Proceeds, Donations, and Tree Mitigation. Lease Income is primarily from radio tower antenna agreements. Recurring revenues in this category are conservatively expected to remain flat. Other Revenues account for 0.6% of all General Fund revenues.

**Transfers In: \$257,726 (up \$85,634 or 49.76%)**

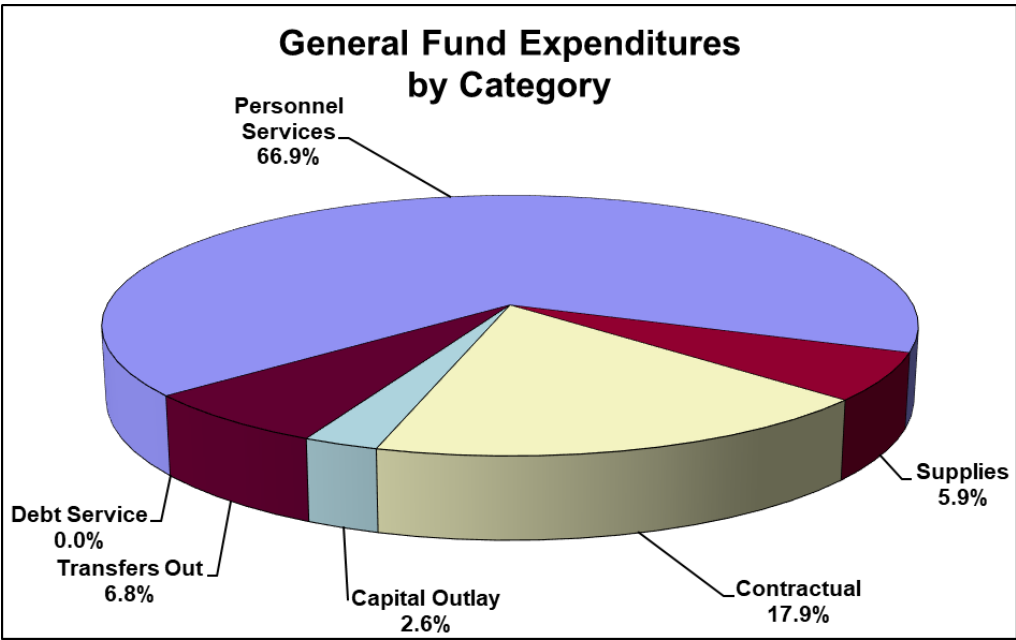
Transfers In includes scheduled transfers from Other Funds to the General Fund. Transfers In in FY 2021-2022 included funding received from the Community Development Block Grant (CDGB) Entitlement Fund, Municipal Court Special Revenue Funds, and the Fleet Services Fund. Transfers from the CDGB Entitlement Fund and the Municipal Court Special Revenue Funds are reimbursements for salaries and benefits that are anticipated again in the FY 2022-2023 budget. The increase to Transfers In is a result of an increase from the CDBG Entitlement Fund and Municipal Court Fund transfers. Transfers In revenues account for 0.2% of all General Fund revenues.



**Expenditure Synopsis:**

**Personnel: \$77,246,538 (up \$9,913,364 or 14.72%)**

As the single largest expenditure category, personnel expenses account for 66.9% 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: \$6,838,184 (down -\$664,648 or -8.86%)**

This object classification is for expendable materials and operating supplies necessary to conduct departmental activities. The anticipated decrease for FY 2022-2023 is primarily related to maintaining base budget levels as several departments are projected to reduce their supplies budgets in FY 2022-2023. The Building Inspections & Permits, Public Safety, and Signal Maintenance departments reduced their proposed budgeted expenditures. The Facilities Management fund substantially completed renovations to the Conroe Tower and Conroe Municipal Center in FY 2021-2022 which reduced their budget as well. This classification accounts for 5.9% of all General Fund expenditures.

**Contractual: \$20,620,588 (up \$1,063,299 or 5.44%)**

These expenditures are for obligations for services rendered by private firms for such things as legal services, travel and training, and other contractual services. Expenditures within this classification account for 17.9% of all General Fund expenditures.

**Capital Outlay: \$2,994,499 (down -\$2,363,000 or -44.11%)**

This object classification includes large expenditures for capital items such as vehicles, machinery, equipment, and improvements to infrastructure. In FY 2022-2023, the warehouse will receive funding to upgrade the fuel pumps and new fuel tanks will be added at the Service Center. Funding for drainage infrastructure is \$500,000 and street maintenance is \$1,000,000. Expenditures within this classification account for 2.6% of all General Fund expenditures.

**Transfers Out: \$7,810,005 (down -\$3,730,403 or -32.32%)**

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 (VERF), Tax Increment Reinvestment Zone (TIRZ) #3 Fund, the Convention Center Fund, Facilities Management Fund, the Technology Replacement Fund and a net administrative transfer. 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 6.8% of all General Fund expenditures.

Beginning in FY 2019-2020, transfers included payments to the CMMD #1 Fund per a Reimbursement Agreement and an Economic Development Agreement. In FY 2021-2022, the Reimbursement and Economic Development Agreements were terminated and renegotiated. 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. For 2022-2023, sales taxes are transferred to the Convention Center Debt Service fund for the debt service on the new convention center.

## WATER AND SEWER OPERATING FUND

Enterprise funds are those that fully support their own administration, acquisition of facilities, operations, 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:

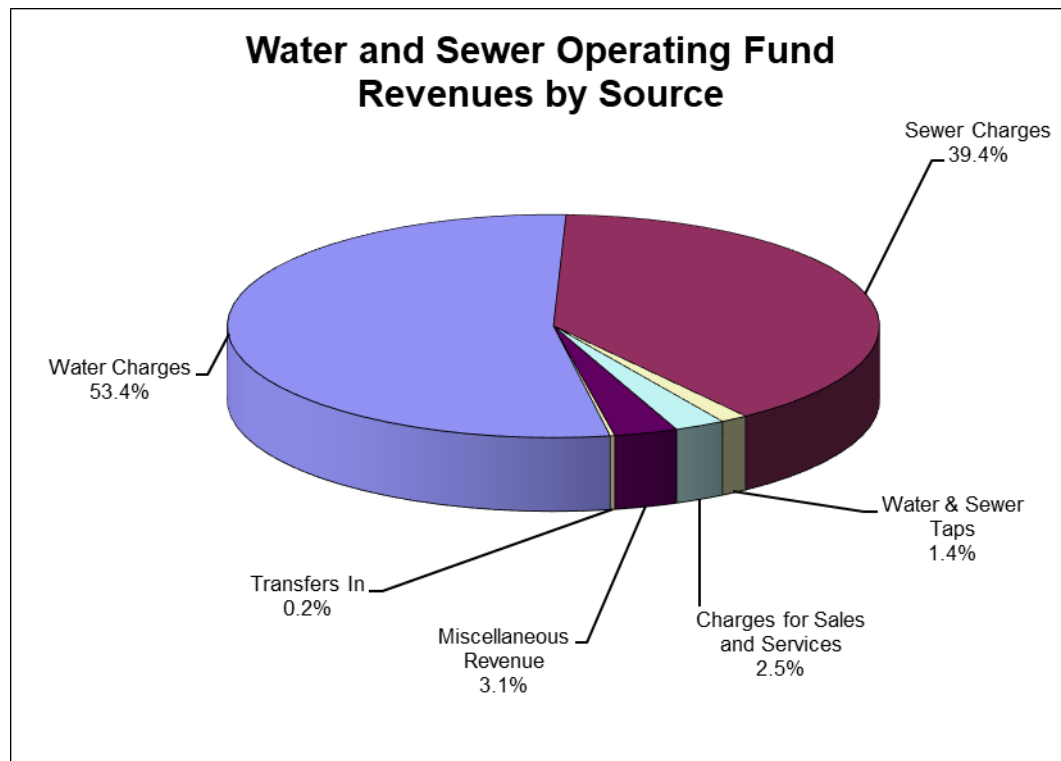
Proposed revenues for FY 2022-2023 assume an overall increase of 0.84% compared to FY 2021-2022 projections. The Water and Sewer Operating Fund revenues are anticipated to slightly increase as a result of the continuing growth of the City and rate increases. This fund derives its revenue from: Water 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: \$30,233,913 (up \$502,702 or 1.69%)**

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 2022-2023, the water and sewer rates were increased by 2%. The Lifeline Rate discount, for age 65 and older and/or disabled customers, will continue to be offered and was increased as well. 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 2022-2023; 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 \$3.60 per 1,000 gallons consumed. Water Sales account for 53.4% of all Water and Sewer Operating Fund revenues.



**Sewer Charges: \$22,291,908 (up \$572,228 or 2.63%)**

Revenues in this category are expected to increase by 2.63% in FY 2022-2023. Actual revenue can vary depending on weather conditions. The sewer Lifeline Rate discount, for age 65 and older and/or disabled customers, was discounted an additional 25%. 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 39.4% of all Water and Sewer Operating Fund revenues.

**Water and Sewer Taps: \$764,768 (down -\$92,846 or -10.83%)**

Revenues in this category are projected to decrease in FY 2022-2023. 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 1.4% of all Water and Sewer Operating Fund revenues.

**Charges for Sales and Services: \$1,420,060 (up \$28,927 or 2.08%)**

This revenue category consists of various sources, including the following: Reconnect Fees, Service Charges, Pretreatment Fees, and Penalty & Interest. These revenue sources are anticipated to slightly increase, and they are conservatively budgeted for FY 2022-2023 based on historical averages. Charges for Sales and Services revenues account for 2.5% of all Water and Sewer Operating Fund revenues.

**Miscellaneous Revenues: \$1,779,012 (down -\$504,561 or -22.10%)**

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. Reimbursements for Hurricane Harvey are expected to be lower in FY 2022-2023 compared to the prior year. Other Revenues account for 3.1% of all Water and Sewer Operating Fund revenues.

**Transfers In: \$130,018 (down -\$35,628 or -21.51%)**

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 0.2% of all Water and Sewer Operating Fund revenues.

**Expenditure Synopsis:**

**Personnel Services: \$9,278,178 (up \$726,973 or 8.50%)**

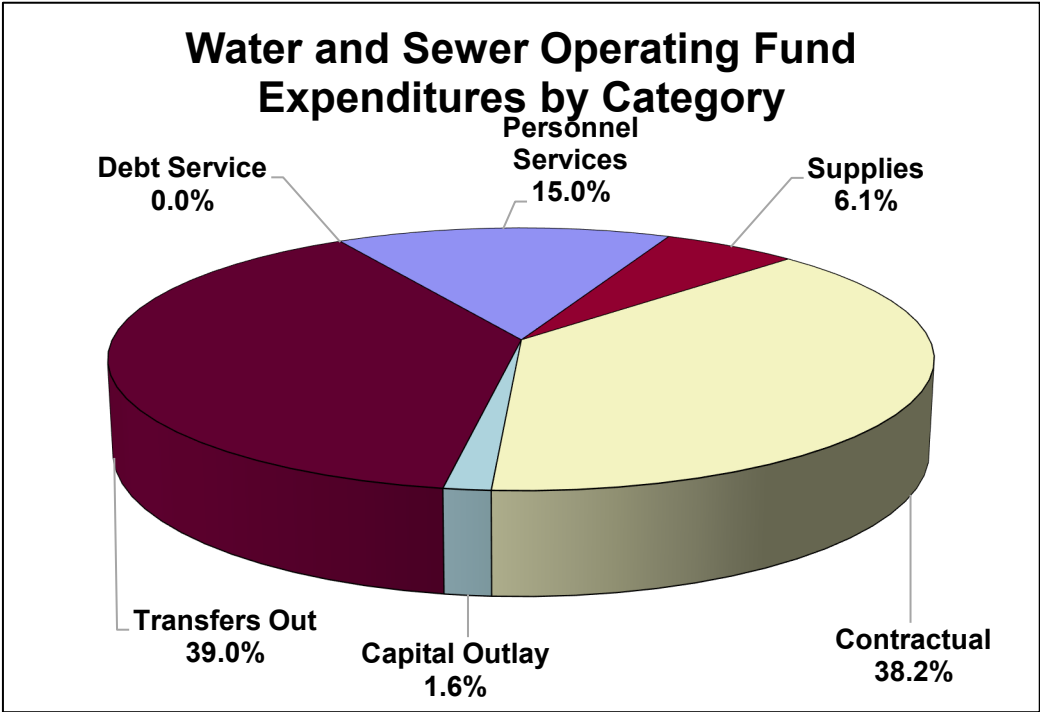
Personnel Services accounts for 15% of the total Water and Sewer Operating Fund budget. The budget includes merit raises for non-Civil Service staff merit raises and a market adjustment increase. In addition to salaries, Personnel expenditures include overtime, social security, retirement contributions, worker’s compensation, employee insurance, and physicals.

**Supplies: \$3,763,182 (up \$660,414 or 21.28%)**

This object classification is for expendable materials and operating supplies necessary to conduct departmental activities. The increase is due to replacement of stuck water meters budgeted in the Utility Billing Department. The purchase of supplies and materials constitutes 6.1% of all Water and Sewer Operating Fund expenses.

**Contractual: \$22,767,617 (up \$807,030 or 3.54%)**

Contractual Services accounts for 38.2% 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 which is estimated to increase by \$845,180 in FY 2022-2023. 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 2022-2023 include increased credit card fees for online payments, and increased costs for the Conroe Central Wastewater Treatment Plant.



**Capital Outlay: \$1,000,000 (down -\$623,014 or -38.39%)**

This object classification includes large expenditures for capital items such as vehicles, machinery, equipment, and improvements to buildings. The decrease in comparison to FY 2021-2022 is due to changes in planned, one-time purchases of capital items such as vehicles, machinery and equipment, and other capital items. In FY 2022-2023, the funding for water and sewer infrastructure is \$1,000,000. Expenditures within this classification account for 1.6% of all Water and Sewer Operating Fund expenses.

**Transfers: \$24,015,055 (up \$872,981 or 3.77%)**

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 2022-2023, transfers to Debt Service Funds to cover principal and interest payments increased by \$2,951,655 and increased to the Technology Replacement fund by \$51,794. In FY 2022-2023, there is a budgeted transfer from the Water Sewer Operating Fund to the Water Sewer VERF fund for \$423,578. Expenditures within this classification account for 39.0% of all Water and Sewer Operating Fund expenses.

## GENERAL OBLIGATION DEBT SERVICE FUND

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

The City anticipates issuing bonds in FY 2022-2023 for General Government capital projects, which will increase the debt service payment in FY 2022-2023. The bonds will be used to fund construction of the following major projects: Street Rehab - Tanglewood-Briarwood Phase 1A, Road Widening with Improvements - TIRZ #3 - Old Conroe Road North Section, Road Widening with Improvements - Old Conroe Road South Section - HGAC Participation, Street Rehab - Rivershire Area, Street Rehab - Service Center Area, Underground Electrical Conversion - Downtown Alleys, Street Rehab - East Semands Street Area, Signal Upgrades - Mast Arms - 5 Year Plan, Signals Upgrades - IH-45 at North Loop 336, Fire Department - Fire Station #8, Police Station - Parking Lot Expansion and Improvements, Conroe Municipal Center - HVAC Replacements and Upgrades, Carl Barton, Jr. Park Improvements, Rehab - Alligator Creek Phase 1.

<b>2022-2023 General Obligation Debt Service</b>	
<b>Revenues:</b>	
Property Tax	\$ 16,081,678
Investment Income	99,785
Penalties and Interest	96,759
Transfer In	<u>8,183,297</u>
<b>Total Revenues</b>	<b>\$ 24,461,519</b>
<b>Expenditures:</b>	<b>\$ 24,517,118</b>

## 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 2022-2023 for Water and Sewer capital projects, which will increase the debt service payments in FY 2022-2023. The bonds will be used to fund construction of the following major projects: Water Line Rehab - Conroe Hospital Area, Water Plant - Moran Ranch - Developer Agreement, Water Plant - Conroe Industrial Park West – CIDC, Water Line Extension - FM 2854 - Developer Agreement - MUD 183, Water Plant - Northwest Operational Zone, Gravity Main Replacement - Grand Lake Creek, Gravity Main Replacement – Silverdale, Gravity Main Replacement - Upper Stewart Creek Phase 1, Trunk Line Rehab - Lower Stewarts Creek - South Loop 336 to IH 45 - American Rescue Act, Trunk Line Replacement - Stewarts Creek - Avenue M to Ed Kharbat, Lift Station Upgrade - Camp Silver Springs, Lift Station Expansion and Install Force Main - Forest Creek, Sanitary Sewer Extension & Lift Station - MUD 183 - Developer Agreement, Sewer Rehab - SH 75 North, Force Main & Lift Station - McCaleb - Developer Agreement.

<b>2022-2023 Water &amp; Sewer Debt Service</b>	
<b>Revenues:</b>	
Transfer In	\$ <u>21,105,522</u>
<b>Total Revenues</b>	<b>\$ 21,105,522</b>
<b>Expenditures:</b>	<b>\$ 21,105,522</b>

## **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.

<b>2022-2023 CIDC Debt Service</b>	
<b>Revenues:</b>	
Transfer In	<u>\$ 6,448,606</u>
<b>Total Revenues</b>	<b>\$ 6,448,606</b>
 <b>Expenditures:</b>	
	<b>\$ 6,448,606</b>

## **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. Although property taxes were pledged as the primary revenue source for this fund, the City anticipates paying for this debt with local sales tax and hotel occupancy tax from the project.

<b>2022-2023 Convention Center Debt Service</b>	
<b>Revenues:</b>	
Transfer In	<u>\$ 618,050</u>
<b>Total Revenues</b>	<b>\$ 618,050</b>
 <b>Expenditures:</b>	
	<b>\$ 618,050</b>

## **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; Fleet Services Fund; Transportation Grants Funds; Disaster Recovery Grants Fund; Self-Funded



Insurance Fund; Municipal Court Technology Fund; Municipal Court Building Security Fund; Municipal Court 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 &amp; Productivity Loss</u>	<u>Taxable Value</u>
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
2022	14,778,370,170	2,541,491,746	4,255,445,680	13,064,416,236

<u>Fiscal Year</u>	<u>General Fund</u>	<u>Debt Service</u>	<u>Total per \$100</u>
2013-14	\$ 0.2500	\$ 0.1700	\$ 0.4200
2014-15	0.2500	0.1700	0.4200
2015-16	0.2500	0.1700	0.4200
2016-17	0.2750	0.1450	0.4200
2017-18	0.2925	0.1250	0.4175
2018-19	0.2925	0.1250	0.4175
2019-20	0.2925	0.1250	0.4175
2020-21	0.3125	0.1250	0.4375
2021-22	0.3125	0.1250	0.4375
2022-23	0.3022	0.1250	0.4272

<u>Fiscal Year</u>	<u>Levied</u>	<u>Collected</u>	<u>Percent of Collections</u>
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%
2022-23	55,811,186	54,694,962	98%

# City of Conroe

## Proposed Ad Valorem Tax Structure

**2022 Tax Year (Certified)**

Taxable Assessed Valuation	\$13,064,416,236
Proposed Rate	\$0.4272
Estimated Levy	\$55,811,186
Estimated Collection Percentage	98%
Estimated Net Ad Valorem Taxes	\$54,694,962

### Distribution (Current)

	<u>Rate</u>	<u>Percent</u>	
General Fund	0.3022	70.79%	\$38,691,053
G.O. Debt Service Fund	0.1250	29.21%	\$16,003,910

### Distribution (Delinquent)

General Fund	\$203,268
G.O. Debt Service Fund	\$77,768

### Distribution (Penalties & Interest)

General Fund	\$177,763
G.O. Debt Service Fund	\$96,759



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# **GENERAL FUND**

**FY 22-23 Budget Summary  
General Fund**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Dollar FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ 45,597,336	\$ 45,597,336	\$ -	\$ 41,564,545	\$ -	\$ 41,564,545	\$ (4,032,791)	-8.8%
<b>Revenues:</b>									
Revenues	\$ 100,785,136	\$ 97,449,144	\$ 107,258,410	\$ 9,809,266	\$ 114,123,554	\$ -	\$ 114,123,554	\$ 16,674,410	17.1%
<b>Total Revenues</b>	<b>\$ 100,785,136</b>	<b>\$ 97,449,144</b>	<b>\$ 107,258,410</b>	<b>\$ 9,809,266</b>	<b>\$ 114,123,554</b>	<b>\$ -</b>	<b>\$ 114,123,554</b>	<b>\$ 16,674,410</b>	<b>17.1%</b>
<b>Total Resources</b>	<b>\$ 100,785,136</b>	<b>\$ 143,046,480</b>	<b>\$ 152,855,746</b>	<b>\$ 9,809,266</b>	<b>\$ 155,688,099</b>	<b>\$ -</b>	<b>\$ 155,688,099</b>	<b>\$ 12,641,619</b>	<b>8.8%</b>
<b>Expenditures:</b>									
Administration	\$ 1,664,504	\$ 2,269,483	\$ 1,538,984	\$ 730,499	\$ 1,059,695	\$ 300,000	\$ 1,359,695	\$ (909,788)	-40.1%
Mayor and Council	865,457	1,080,529	986,438	94,091	890,388	-	890,388	(190,141)	-17.6%
Transportation	1,249,963	2,145,971	2,209,840	(63,870)	1,580,012	170,381	1,750,392	(395,578)	-18.4%
Downtown Development	-	-	-	-	135,927	429,938	565,864	565,864	N/A
Legal	794,260	898,454	808,332	90,122	957,473	-	957,473	59,019	6.6%
Municipal Court	1,136,397	1,374,487	1,307,302	67,185	1,407,229	-	1,407,229	32,742	2.4%
Finance	2,430,767	3,050,967	2,642,064	408,902	2,673,791	190,271	2,864,062	(186,904)	-6.1%
CDBG Administration	36,769	141,723	165,550	(23,826)	167,707	40,000	207,707	65,984	46.6%
Purchasing-Warehouse	509,254	425,813	388,410	37,402	408,722	194,217	602,939	177,126	41.6%
Information Technology	3,003,822	3,563,176	3,629,846	(66,671)	3,730,943	184,750	3,915,693	352,517	9.9%
Human Resources	1,010,571	1,075,963	1,108,289	(32,325)	1,121,801	12,200	1,134,001	58,037	5.4%
Police Administration	1,985,244	1,834,591	2,055,802	(221,210)	2,145,366	-	2,145,366	310,775	16.9%
Police Support	1,675,797	1,604,237	2,059,407	(455,170)	1,794,846	-	1,794,846	190,609	11.9%
Police Patrol	14,708,299	14,777,803	16,866,304	(2,088,502)	14,873,891	2,016,651	16,890,542	2,112,739	14.3%
Police Investigative Services	4,610,008	4,962,434	5,983,041	(1,020,607)	5,368,262	92,000	5,460,262	497,828	10.0%
Police Animal Services	747,624	786,285	778,609	7,676	792,131	48,507	840,638	54,353	6.9%
Police CVEP	127,677	147,345	151,360	(4,015)	154,742	-	154,742	7,397	5.0%
Fire	21,376,527	22,509,334	23,755,960	(1,246,625)	23,631,006	1,385,614	25,016,620	2,507,285	11.1%
Parks & Rec Administration	1,004,882	2,600,933	2,752,782	(151,849)	1,008,932	1,000	1,009,932	(1,591,001)	-61.2%
Recreation Center	1,258,930	1,305,704	1,434,579	(128,875)	1,345,918	-	1,345,918	40,214	3.1%
Oscar Johnson, Jr Community Center	-	-	-	-	1,715,259	-	1,715,259	1,715,259	N/A
Senior Center	113,281	155,808	157,705	(1,897)	120,028	-	120,028	(35,780)	-23.0%
Aquatic Center	1,786,381	1,786,163	1,874,859	(88,696)	1,621,886	-	1,621,886	(164,277)	-9.2%
Park Operations	2,343,831	3,833,649	3,940,571	(106,922)	2,617,518	253,340	2,870,858	(962,791)	-25.1%
Westside Recreation Center	-	-	-	-	949,994	-	949,994	949,994	N/A
Community Development	1,049,812	1,843,146	1,690,958	152,188	1,836,985	-	1,836,985	(6,161)	-0.3%
Drainage Maintenance	870,316	1,490,197	1,447,600	42,597	1,040,725	500,000	1,540,725	50,528	3.4%
Street Maintenance	4,242,384	4,553,232	4,400,071	153,161	4,196,796	1,000,000	5,196,796	643,564	14.1%
Signal Maintenance	1,069,622	1,772,639	1,795,961	(23,322)	1,615,599	-	1,615,599	(157,041)	-8.9%
Sign Maintenance	680,501	760,738	692,798	67,940	783,906	-	783,906	23,168	3.0%
Engineering	3,464,587	3,810,620	3,957,963	(147,343)	4,022,014	-	4,022,014	211,394	5.5%
Building Inspections & Permits	1,454,368	2,307,938	2,310,211	(2,273)	1,870,373	-	1,870,373	(437,564)	-19.0%
GF Non-Departmental	16,447,445	19,816,862	18,399,606	1,417,257	12,173,047	8,878,033	21,051,080	1,234,218	6.2%
<b>Total Expenditures</b>	<b>\$ 93,719,278</b>	<b>\$ 108,686,224</b>	<b>\$ 111,291,201</b>	<b>\$ (2,604,978)</b>	<b>\$ 99,812,912</b>	<b>\$ 15,696,903</b>	<b>\$ 115,509,814</b>	<b>\$ 6,823,590</b>	<b>6.3%</b>
<b>New Fund Balance:</b>		\$ 34,360,256	\$ 41,564,545	\$ 7,204,288	\$ 55,875,187		\$ 40,178,285	\$ 5,818,029	
<b>90-Day Reserve:</b>		\$ 27,171,556	\$ 27,822,800		\$ 24,953,228		\$ 28,877,453		
<b>Over/(Under):</b>		7,188,700	13,741,744		30,921,959		11,300,831		
<b>Breakdown of Transfer In:</b>									
CDBG Entitlement Fund					\$ 123,000				
Municipal Court Building Security Fund					27,446				
Municipal Court Local Truancy Prevention Diversion					32,750				
Fleet Services Fund					74,530				
<b>Total</b>					<b>\$ 257,726</b>				
<b>Breakdown of Transfer Out:</b>									
TIRZ #3 Fund					\$ 3,411,308				
CMMD#1 Economic Development - Sales Tax					-				
CMMD#1 Property Tax Rebate					-				
Vehicle & Equipment Fund -Police Leases					185,700				
Vehicle & Equipment Fund - General Fund					879,370				
Vehicle & Equipment Fund - Fire					1,000,000				
Vehicle & Equipment Fund - Transportation					210,527				
Net Administrative Transfer					116,700				
Technology Replacement Fund					1,180,426				
Facilities Management Fund					511,453				
GO Debt Service Fund					236,656				
Convention Center Debt Service Fund					46,080				
Convention Center Debt Service Fund					31,785				
<b>Total</b>					<b>\$ 7,810,005</b>				

**FY 22-23 Budget Summary by Category  
General Fund**

	<b>FY 21-22 Budget</b>	<b>FY 21-22 Estimate</b>	<b>Under/ (Over)</b>	<b>FY 22-23 Base</b>	<b>FY 22-23 Supplemental</b>	<b>FY 22-23 Proposed</b>
<b>Personnel</b>	\$ 66,224,853	\$ 67,333,174	\$ (1,108,321)	\$ 70,080,487	\$ 7,166,051	\$ 77,246,538
<b>Supplies</b>	6,521,605	7,502,832	(981,227)	6,143,165	695,019	6,838,184
<b>Contractual</b>	19,181,580	19,557,289	(375,709)	19,235,278	1,385,310	20,620,588
<b>Capital Outlay</b>	6,038,880	5,357,499	681,381	-	2,994,499	2,994,499
<b>Transfers</b>	10,719,306	11,540,408	(821,102)	4,353,982	3,456,023	7,810,005
<b>Debt Service</b>	-	-	-	-	-	-
<b>Total</b>	<b>\$ 108,686,224</b>	<b>\$ 111,291,201</b>	<b>\$ (2,604,978)</b>	<b>\$ 99,812,912</b>	<b>\$ 15,696,902</b>	<b>\$ 115,509,814</b>

**FY 22-23 Supplemental Requests  
General Fund**

Department/Division		ID	Supplemental Request Title	Requested Amount <sup>1</sup>	FY 21-22 Purchase <sup>2</sup>	FY 22-23 Approved <sup>3</sup>	Type
001-1041	Administration	1500	Montgomery County Veteran's Memorial Park	\$ 300,000	\$ -	\$ 300,000	New Program
<b>Administration Total</b>				<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ 300,000</b>	
001-1044	Transportation	1434	Transit Coordinator - Operations Analyst	85,190	-	85,190	New Personnel
001-1044	Transportation	1435	Transit Coordinator - Mobility Planner	85,190	-	85,190	New Personnel
<b>Transportation Total</b>				<b>\$ 170,381</b>	<b>\$ -</b>	<b>\$ 170,381</b>	
001-1050	Downtown Development	1415	Marketing & Advertising Services	109,000	-	109,000	New Program
001-1050	Downtown Development	1416	Incentive Grants - Historical Preservation	150,000	-	150,000	New Program
001-1050	Downtown Development	1417	Downtown Event Programming	50,000	-	50,000	New Program
001-1050	Downtown Development	1418	Professional Consulting Services	41,000	-	41,000	New Program
001-1050	Downtown Development	1419	Downtown Manager Travel & Training	15,250	-	15,250	New Program
001-1050	Downtown Development	1420	Other Operating	300	-	300	New Program
001-1050	Downtown Development	1499	Administrative Specialist II	64,388	-	64,388	New Personnel
<b>Downtown Development Total</b>				<b>\$ 429,938</b>	<b>\$ -</b>	<b>\$ 429,938</b>	
001-1060	Legal	1405	Travel & Training Increase	10,000	-	-	New Travel & Training
<b>Legal Total</b>				<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	
001-1070	Municipal Court	1406	Deputy Court Clerk II	59,284	-	-	New Personnel
<b>Municipal Court Total</b>				<b>\$ 59,284</b>	<b>\$ -</b>	<b>\$ -</b>	
001-1100	Finance	1399	Grant Accountant	90,271	-	90,271	New Personnel
001-1100	Finance	1432	TX Assoc of Government Info Technology Managers	2,000	-	-	New Travel & Training
001-1100	Finance	1502	3rd Party Audit Funding	150,000	-	-	Enhanced Program
001-1100	Finance	1503	Hotel/CC Audit Funding	100,000	-	100,000	Enhanced Program
<b>Finance Total</b>				<b>\$ 342,271</b>	<b>\$ -</b>	<b>\$ 190,271</b>	
001-1110	CDBG Administration	1304	CAPER and 5-Year Plan Consultant	40,000	-	40,000	Non-Discretionary Adjustment
001-1110	CDBG Administration	1307	Printing & Publications	2,800	-	-	New Program
<b>CDBG Administration Total</b>				<b>\$ 42,800</b>	<b>\$ -</b>	<b>\$ 40,000</b>	
001-1120	Purchasing - Warehouse	1389	Upgrade Fuel Pumps and Software	124,847	-	124,847	New Equipment
001-1120	Purchasing - Warehouse	1392	Preventative Maintenance PW Fuel Tanks	54,400	-	-	Enhanced Program
001-1120	Purchasing - Warehouse	1393	Annual cleaning and Inspection of Fuel Tanks	5,550	-	-	New Program
001-1120	Purchasing - Warehouse	1400	New Island Readers at Gas Pumps	45,000	-	-	New Equipment
001-1120	Purchasing - Warehouse	1402	New Double Wall Fuel Tanks at Service Center	69,370	-	69,370	New Equipment
001-1120	Purchasing - Warehouse	1404	Part Time Warehouse Tech	21,462	-	-	New Personnel
<b>Purchasing - Warehouse Total</b>				<b>\$ 320,629</b>	<b>\$ -</b>	<b>\$ 194,217</b>	
001-1130	Information Technology	1277	Dark Fiber from Police Department to IH-45	32,000	-	-	Enhanced Program
001-1130	Information Technology	1280	Increase Overtime	6,566	-	-	Enhanced Program
001-1130	Information Technology	1281	IT Maintenance Increases - Dept. Software/Hardware	101,750	-	101,750	Non-Discretionary Adjustment
001-1130	Information Technology	1282	IT Maintenance Increases - Microsoft/Tariff	83,000	-	83,000	Non-Discretionary Adjustment
001-1130	Information Technology	1283	GIS Technician	72,119	-	-	New Personnel
001-1130	Information Technology	1287	Contract Staff	80,000	-	-	New Program
001-1130	Information Technology	1288	Multi-factor Security Software	40,000	-	-	Enhanced Program
001-1130	Information Technology	1290	Data backup appliance	300,000	-	-	New Equipment
001-1130	Information Technology	1358	TML Conference	1,200	-	-	New Travel & Training
001-1130	Information Technology	1480	PT Desktop Support Staff	3,335	-	-	New Personnel



**FY 22-23 Supplemental Requests  
General Fund**

Department/Division		ID	Supplemental Request Title	Requested Amount <sup>1</sup>	FY 21-22 Purchase <sup>2</sup>	FY 22-23 Approved <sup>3</sup>	Type
<b>Information Technology Total</b>				<b>\$ 719,970</b>	<b>\$ -</b>	<b>\$ 184,750</b>	
001-1160	Human Resources	1217	Performance Appraisal Software	5,000	-	-	Enhanced Program
001-1160	Human Resources	12	Increase Civil Service Expense	5,000	-	5,000	Non-Discretionary Adjustment
001-1160	Human Resources	1286	Additional Kronos Timekeeping Licenses	7,200	-	7,200	Non-Discretionary Adjustment
<b>Human Resources Total</b>				<b>\$ 17,200</b>	<b>\$ -</b>	<b>\$ 12,200</b>	
001-1201	Police Administration	1301	PT Administrative Intern	12,827	-	-	Enhanced Program
<b>Police Administration Total</b>				<b>\$ 12,827</b>	<b>\$ -</b>	<b>\$ -</b>	
001-1202	Police Support Services	1339	Increase Building Supplies	26,250	-	-	Enhanced Program
001-1202	Police Support Services	1340	Records Clerk	58,161	-	-	New Personnel
001-1202	Police Support Services	1341	Custodian	51,879	-	-	New Personnel
001-1202	Police Support Services	1343	Increase Building Maintenance & Supply Costs	101,000	-	-	Enhanced Program
001-1202	Police Support Services	1363	Can Am Defender UTV	24,491	-	-	New Equipment
<b>Police Support Services Total</b>				<b>\$ 261,781</b>	<b>\$ -</b>	<b>\$ -</b>	
001-1203	Police Patrol	1331	Communications Officers (2)	136,453	-	-	New Personnel
001-1203	Police Patrol	1332	Police Officers (10)	1,778,399	-	1,778,399	New Personnel
001-1203	Police Patrol	1365	Police Patrol Tahoes Upgrade	92,820	-	92,820	VERF
001-1203	Police Patrol	1366	VERF Inflationary Adj. - Tahoes Equipment package	20,432	-	20,432	VERF
001-1203	Police Patrol	1385	Adjustment - 7160 Vehicle Operations	125,000	-	125,000	Non-Discretionary Adjustment
<b>Police Patrol Total</b>				<b>\$ 2,153,104</b>	<b>\$ -</b>	<b>\$ 2,016,651</b>	
001-1204	Police Investigative Services	1292	GrayKey Phone Data Extraction Software	10,500	-	10,500	New Equipment
001-1204	Police Investigative Services	1293	WatchGuard annual maintenance	34,000	-	34,000	Non-Discretionary Adjustment
001-1204	Police Investigative Services	1360	Flock Camera System	47,500	-	47,500	New Program
<b>Police Investigative Services Total</b>				<b>\$ 92,000</b>	<b>\$ -</b>	<b>\$ 92,000</b>	
001-1206	Police Animal Services	1364	Animal Control Chassis Mounted Cage	34,707	-	34,707	New Equipment
001-1206	Police Animal Services	1367	Animal Control Vehicle Upgrade	13,800	-	13,800	VERF
<b>Police Animal Services Total</b>				<b>\$ 48,507</b>	<b>\$ -</b>	<b>\$ 48,507</b>	
001-1300	Fire	1171	Convert PT Administrative Specialist I to FT	39,969	-	-	New Personnel
001-1300	Fire	1176	Lieutenant - Facility Trainer	99,754	-	-	New Personnel
001-1300	Fire	1256	Increase Travel & Training	54,755	-	-	Enhanced Program
001-1300	Fire	1258	Deputy Fire Marshal - E/O Position	164,995	-	-	New Personnel
001-1300	Fire	1266	(8) Firefighters	863,964	-	-	New Personnel
001-1300	Fire	1268	Replacement SCBA	800,000	-	800,000	Replacement Equipment
001-1300	Fire	1270	Audio/Video System for CMC	250,000	-	-	New Equipment
001-1300	Fire	1272	Generator for CMC, Station #6, & Training Facility	709,500	-	-	New Equipment
001-1300	Fire	1401	NASBLA Basic Crew Member Course	22,000	-	-	Enhanced Program
001-1300	Fire	1421	Aircraft Rescue Firefighting Training	15,000	-	-	Enhanced Program
001-1300	Fire	1429	Deputy Fire Marshal - Lieutenant FMO	166,495	-	-	New Personnel
001-1300	Fire	1489	Vehicle Storage Building	425,000	-	-	New Equipment
001-1300	Fire	1506	(4) Firefighters Effective April 1, 2023	324,168	-	324,168	New Personnel
001-1300	Fire	1507	(4) Firefighters Effective June 1, 2023	261,446	-	261,446	New Personnel
<b>Fire Total</b>				<b>\$ 4,197,045</b>	<b>\$ -</b>	<b>\$ 1,385,614</b>	

**FY 22-23 Supplemental Requests  
General Fund**

Department/Division		ID	Supplemental Request Title	Requested Amount <sup>1</sup>	FY 21-22 Purchase <sup>2</sup>	FY 22-23 Approved <sup>3</sup>	Type
001-1400	Parks & Recreation Administration	1248	Master Plan Update	50,000	-	-	Enhanced Program
001-1400	Parks & Recreation Administration	1262	PT Marketing Coordinator	20,489	-	-	New Personnel
001-1400	Parks & Recreation Administration	1370	Generator Maintenance	1,000	-	1,000	Non-Discretionary Adjustment
001-1400	Parks & Recreation Administration	1427	Recreation Manager	114,280	-	-	New Personnel
<b>Parks &amp; Recreation Administration Total</b>				<b>\$ 185,769</b>	<b>\$ -</b>	<b>\$ 1,000</b>	
001-1410	CK Ray Recreation Center	1333	Gym Curtain	20,000	-	-	Replacement Equipment
001-1410	CK Ray Recreation Center	1336	Conroe United Youth Soccer Increase	26,620	-	-	Enhanced Program
001-1410	CK Ray Recreation Center	1337	Cardio Machines	25,000	-	-	Replacement Equipment
001-1410	CK Ray Recreation Center	1346	Sunday Operating Hours	5,323	-	-	Enhanced Program
001-1410	CK Ray Recreation Center	1352	Youth Flag Football League	10,404	-	-	Enhanced Program
001-1410	CK Ray Recreation Center	1353	Recreation Specialist	67,536	-	-	New Personnel
001-1410	CK Ray Recreation Center	1355	Floor Replacement in Fitness Center	40,000	-	-	Replacement Equipment
<b>CK Ray Recreation Center Total</b>				<b>\$ 194,883</b>	<b>\$ -</b>	<b>\$ -</b>	
001-1420	Oscar Johnson, Jr Community Center	1374	PT Recreation Leader III	14,250	-	-	New Personnel
001-1420	Oscar Johnson, Jr Community Center	1375	PT Recreation Leader II	23,949	-	-	New Personnel
001-1420	Oscar Johnson, Jr Community Center	1376	After School Program Rec Supplies	1,350	-	-	New Program
<b>Oscar Johnson, Jr Community Center Total</b>				<b>\$ 39,549</b>	<b>\$ -</b>	<b>\$ -</b>	
001-1430	Senior Center	1311	PT Recreation Leader II (2)	24,600	-	-	New Personnel
001-1430	Senior Center	1347	PT Recreation Leader III	14,637	-	-	New Personnel
<b>Senior Center Total</b>				<b>\$ 39,238</b>	<b>\$ -</b>	<b>\$ -</b>	
001-1440	Aquatic Center	1181	Increase Part-Time Hours	165,763	-	-	New Personnel
001-1440	Aquatic Center	1291	Shade Structure for Waterpark Entrance	47,667	-	-	New Equipment
001-1440	Aquatic Center	1330	Sunday Operating Hours	23,062	-	-	Enhanced Program
<b>Aquatic Center Total</b>				<b>\$ 236,492</b>	<b>\$ -</b>	<b>\$ -</b>	
001-1450	Parks Operations	1207	Mowing Services	93,000	-	93,000	Non-Discretionary Adjustment
001-1450	Parks Operations	1208	Janitorial Services	153,000	-	153,000	Non-Discretionary Adjustment
001-1450	Parks Operations	1209	GPS Operated Field Striping Machine	11,500	-	-	New Equipment
001-1450	Parks Operations	1299	Backflow Assembly Device Testing	7,340	-	7,340	Non-Discretionary Adjustment
001-1450	Parks Operations	1300	Bronze Sculpture Cleaning	7,280	-	-	New Program
001-1450	Parks Operations	1308	Irrigation Repair Services	25,000	-	-	New Program
001-1450	Parks Operations	1361	Playground Equipment for Owen Park	175,000	-	-	Enhanced Program
<b>Parks Operations Total</b>				<b>\$ 472,120</b>	<b>\$ -</b>	<b>\$ 253,340</b>	
001-1500	Community Development	1297	PT Administrative Specialist II	25,019	-	-	New Personnel
001-1500	Community Development	1303	Lien Administrator	127,081	-	-	New Personnel
001-1500	Community Development	1344	Office Furniture	6,000	-	-	New Equipment
001-1500	Community Development	1411	Administrative Specialist II	64,284	-	-	New Personnel
001-1500	Community Development	1422	Uniforms	5,000	-	-	Enhanced Program
001-1500	Community Development	1423	Outfit Trucks	4,999	-	-	New Equipment
001-1500	Community Development	1424	Community Outreach	3,000	-	-	New Program
001-1500	Community Development	1430	Body Cameras	6,000	-	-	New Equipment
001-1500	Community Development	1431	Research Software	5,000	-	-	Enhanced Program

**FY 22-23 Supplemental Requests  
General Fund**

Department/Division		ID	Supplemental Request Title	Requested Amount <sup>1</sup>	FY 21-22 Purchase <sup>2</sup>	FY 22-23 Approved <sup>3</sup>	Type
<b>Community Development Total</b>				<b>\$ 246,383</b>	<b>\$ -</b>	<b>\$ -</b>	
001-1530	Drainage Maintenance	1284	Increase Vehicle Operations	30,000	-	-	Enhanced Program
001-1530	Drainage Maintenance	1326	Drainage Improvements	500,000	-	500,000	Enhanced Program
<b>Drainage Maintenance Total</b>				<b>\$ 530,000</b>	<b>\$ -</b>	<b>\$ 500,000</b>	
001-1540	Streets Maintenance	1289	Pavement Data Collection	175,000	-	-	New Program
001-1540	Streets Maintenance	1315	Increase Cleanup Requests	100,000	-	-	Enhanced Program
001-1540	Streets Maintenance	1316	Pro Patch Truck	253,000	-	-	New Equipment
001-1540	Streets Maintenance	1317	Tymco Sweeper	284,202	-	-	New Equipment
001-1540	Streets Maintenance	1318	Increase Vehicle Operations	85,000	-	-	Enhanced Program
001-1540	Streets Maintenance	1319	Increase Vehicle Repairs	75,000	-	-	Enhanced Program
001-1540	Streets Maintenance	1327	Asphalt Overlay Program	1,000,000	-	1,000,000	Enhanced Program
<b>Streets Maintenance Total</b>				<b>\$ 1,972,202</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	
001-1550	Signal Maintenance	1349	Traffic Signal Crew with Bucket Truck	296,762	-	-	New Personnel
001-1550	Signal Maintenance	1351	Utility Locator	97,211	-	-	New Personnel
<b>Signal Maintenance Total</b>				<b>\$ 393,974</b>	<b>\$ -</b>	<b>\$ -</b>	
001-1560	Sign Maintenance	1320	Increase Operating Supplies	50,000	-	-	Enhanced Program
001-1560	Sign Maintenance	1321	Increase Vehicle Operations	10,000	-	-	Enhanced Program
001-1560	Sign Maintenance	1324	Pre-Melter	52,000	-	-	New Equipment
001-1560	Sign Maintenance	1325	V 5900 Line Striper	12,085	-	-	New Equipment
<b>Sign Maintenance Total</b>				<b>\$ 124,085</b>	<b>\$ -</b>	<b>\$ -</b>	
001-1570	Engineering	1233	Intelligent Transportation System Plan	100,000	-	-	New Program
001-1570	Engineering	1234	Engineering Inspector	131,839	-	-	New Personnel
001-1570	Engineering	1235	Increase Overtime	19,391	-	-	Enhanced Program
001-1570	Engineering	1236	Employee Covered Parking & Building Repairs	200,000	-	-	New Equipment
001-1570	Engineering	1244	Project Engineer	124,890	-	-	New Personnel
<b>Engineering Total</b>				<b>\$ 576,120</b>	<b>\$ -</b>	<b>\$ -</b>	
001-1580	Building Inspections & Permits	1221	Building Inspector	131,794	-	-	New Personnel
001-1580	Building Inspections & Permits	1222	Overtime for the Dept.	37,167	-	-	New Program
001-1580	Building Inspections & Permits	1238	Administrative Support Specialist I	61,463	-	-	New Personnel
001-1580	Building Inspections & Permits	1239	Administrative Support Specialist I	22,431	-	-	New Personnel
001-1580	Building Inspections & Permits	1246	Assistant Building Official	155,918	-	-	New Personnel
001-1580	Building Inspections & Permits	1252	Project Management Contract (AG CM)	100,000	-	-	New Program
001-1580	Building Inspections & Permits	1253	Tree Preservation Inspection Contract	20,725	-	-	Enhanced Program
001-1580	Building Inspections & Permits	1255	Tree Preservation Plan Reviewer Contract	18,371	-	-	Enhanced Program
<b>Building Inspections &amp; Permits Total</b>				<b>\$ 547,869</b>	<b>\$ -</b>	<b>\$ -</b>	
001-1800	GF Non-Departmental	1440	2% Salary Market Adjustment	1,091,232	-	1,091,232	Enhanced Program
001-1800	GF Non-Departmental	1447	3.5% Merit Non-Civil Service Only	651,917	-	651,917	Enhanced Program
001-1800	GF Non-Departmental	1454	STEP Increases - Civil-Service Only	936,421	-	936,421	Enhanced Program
001-1800	GF Non-Departmental	1455	IT Replacement Fund Contribution - General Fund	1,180,426	-	1,180,426	Replacement Equipment

**FY 22-23 Supplemental Requests  
General Fund**

Department/Division		ID	Supplemental Request Title	Requested Amount <sup>1</sup>	FY 21-22 Purchase <sup>2</sup>	FY 22-23 Approved <sup>3</sup>	Type
001-1800	GF Non-Departmental	1456	22-23 Health, Dental & Vision Increase	2,742,440	-	2,742,440	Enhanced Program
001-1800	GF Non-Departmental	1463	VERF Contribution - General Fund	2,275,597		1,275,597	Replacement Equipment
001-1800	GF Non-Departmental	1464	VERF Contribution - Fire Department	2,000,000	-	1,000,000	Replacement Equipment
<b>GF Non-Departmental Total</b>				<b>\$ 10,878,033</b>	<b>\$ -</b>	<b>\$ 8,878,033</b>	
<b>General Fund Total</b>				<b>\$ 25,614,453</b>	<b>\$ -</b>	<b>\$ 15,696,902</b>	

**Definitions:**

1. Requested Amount - The total cost of the project. Also, the cost that was requested through the supplemental request.
2. FY 21-22 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 22-23 Approved - These items are included in the Operating Budget as supplementals.

**Notes:**

If there is no funding listed in the FY21-22 Purchase or FY 22-23 Approved columns, then the supplemental request was not approved for funding.

# General Fund Revenues

Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
4010 - Current Taxes	\$ 29,531,418	\$ 32,683,912	\$ 32,683,912	\$ 38,691,053
4020 - Delinquent Taxes	171,705	60,000	198,655	203,268
<b>Property Taxes Subtotal</b>	<b>\$ 29,703,123</b>	<b>\$ 32,743,912</b>	<b>\$ 32,882,567</b>	<b>\$ 38,894,321</b>
4030 - Gross Receipts	7,298,134	7,128,495	7,786,055	8,000,316
4035 - Network Nodes Receipts	3,900	2,725	5,375	5,375
<b>Gross Receipts Subtotal</b>	<b>\$ 7,302,034</b>	<b>\$ 7,131,220</b>	<b>\$ 7,791,430</b>	<b>\$ 8,005,691</b>
4040 - Sales Tax	43,188,561	40,904,590	48,473,885	48,495,140
<b>Sales Tax Collections Subtotal</b>	<b>\$ 43,188,561</b>	<b>\$ 40,904,590</b>	<b>\$ 48,473,885</b>	<b>\$ 48,495,140</b>
4070 - Mixed Beverage Tax	392,212	397,105	374,974	374,974
4080 - In Lieu Of Taxes	1,374,709	1,546,141	1,546,141	1,634,701
<b>Other Tax Subtotal</b>	<b>\$ 1,766,921</b>	<b>\$ 1,943,246</b>	<b>\$ 1,921,115</b>	<b>\$ 2,009,675</b>
4510 - Licenses	24,750	12,300	14,694	14,694
4520 - Permits	6,640,652	5,258,079	6,289,430	6,603,902
4521 - Storm Water Permits	242,151	170,914	344,690	344,690
4530 - Miscellaneous	2,180	1,338	10,304	10,304
4532 - Alarm Permits-New/Renewal	116,051	114,170	116,463	116,463
4533 - Excessive Alarms Fees	59,950	57,950	59,917	59,917
<b>Licenses and Permits Subtotal</b>	<b>\$ 7,085,734</b>	<b>\$ 5,614,751</b>	<b>\$ 6,835,498</b>	<b>\$ 7,149,970</b>
5010 - Refuse Collection	357,621	399,238	414,361	422,648
5020 - Copies	12,200	14,071	12,218	12,218
5040 - Planning and Zoning Fees	1,049,828	791,841	1,249,411	1,263,799
5117 - Code Enforcement Fee	4,099	2,138	3,710	3,710
5150 - Service Charges	680	555	709	150,709
5190 - Ticket Sales	62,339	61,985	57,882	57,882
6050 - Recreational	851,227	793,211	931,124	1,014,680
6051 - Parks Programs	507,793	663,739	571,467	1,476,537
6053 - Animal Shelter Fees	120,600	120,600	120,600	120,600
<b>Charges for Sales and Services Subtotal</b>	<b>\$ 2,966,387</b>	<b>\$ 2,847,378</b>	<b>\$ 3,361,482</b>	<b>\$ 4,522,783</b>
6030 - Lease Income	331,936	196,162	182,029	186,806
<b>Lease Income Subtotal</b>	<b>\$ 331,936</b>	<b>\$ 196,162</b>	<b>\$ 182,029</b>	<b>\$ 186,806</b>
5510 - Traffic and Criminal Fines	1,236,407	1,025,367	1,277,113	1,340,866
5540 - Commercial Vehicle Fines	9,824	5,930	9,567	9,567
<b>Fines and Forfeitures Subtotal</b>	<b>\$ 1,246,231</b>	<b>\$ 1,031,297</b>	<b>\$ 1,286,680</b>	<b>\$ 1,350,433</b>
6105 - Seized Assets	120,309	36,000	108,113	-
6106 - Intergovernmental - Local	2,484,062	2,259,717	2,224,714	2,469,383
6107 - Intergovernmental - State	68,746	976,123	1,092,267	39,570
6108 - Intergovernmental - Federal	1,018,075	761,567	109,379	190,101
<b>Intergovernmental Subtotal</b>	<b>\$ 3,691,192</b>	<b>\$ 4,033,407</b>	<b>\$ 3,534,473</b>	<b>\$ 2,699,054</b>
6010 - Interest On Investments	129,051	103,145	122,601	123,827
<b>Investment Income Subtotal</b>	<b>\$ 129,051</b>	<b>\$ 103,145</b>	<b>\$ 122,601</b>	<b>\$ 123,827</b>
6015 - FMV Adjustment - Investments	(92,148)	-	-	-
<b>Net Change in Fair Value of Investments Subtotal</b>	<b>\$ (92,148)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
6020 - Penalty and Interest	162,510	151,419	177,763	177,763
<b>Penalties and Interest Subtotal</b>	<b>\$ 162,510</b>	<b>\$ 151,419</b>	<b>\$ 177,763</b>	<b>\$ 177,763</b>
6052 - Parks Donations	23,171	-	15,769	6,785
6054 - Tree Mitigation	73,245	-	158,223	-
6060 - Unanticipated Revenues	136,538	125,004	133,132	125,004
6070 - Short and Over	(45)	-	33	-
6080 - Donations	63,333	128,397	124,753	60,000
6102 - Revenues from Trustee	7,125	-	-	-
6110 - Insurance Proceeds	311,681	54,957	81,675	54,957
6120 - Worker's Compensation Reimbursements	4,028	-	3,210	3,619

## General Fund Revenues

		Actual	Amended	Estimated	Budgeted
Account		2020-2021	2021-2022	2021-2022	2022-2023
<b>Miscellaneous Subtotal</b>		\$ 619,076	\$ 308,358	\$ 516,795	\$ 250,365
6550 - Transfer In		2,684,526	440,259	172,092	257,726
<b>Transfers In Subtotal</b>		<b>\$ 2,684,526</b>	<b>\$ 440,259</b>	<b>\$ 172,092</b>	<b>\$ 257,726</b>
<b>Total Revenues</b>		<b>\$ 100,785,134</b>	<b>\$ 97,449,144</b>	<b>\$ 107,258,410</b>	<b>\$ 114,123,554</b>

# 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 2021 - 2022

- ✓ Provided a Project Status Update to Mayor and Council every week
- ✓ Provided a weekly "Friday Memo" to Mayor, Council and Department Heads including items to note, monthly calendar, and agenda action reminders. Format has been decided and completed.
- ✓ Attended City Council Workshops/Meetings, Conroe Industrial Development Corp., Greater Conroe Economic Development Council, and Chamber of Commerce meetings; economic development increased business opportunities with additional land purchases; Buses added to Paratransit system and expanded routes; enhanced management of downtown Conroe
- ✓ Oversaw preparation of FY 21-22 Annual Budget
- ✓ Completed FY 21-22 Capital Improvement Plan (CIP)
- ✓ Accomplished growth in City finances and reserves in all funds
- ✓ Accomplished Montgomery County Commissioner collaboration.

## Goals & Objectives for FY 2022 - 2023

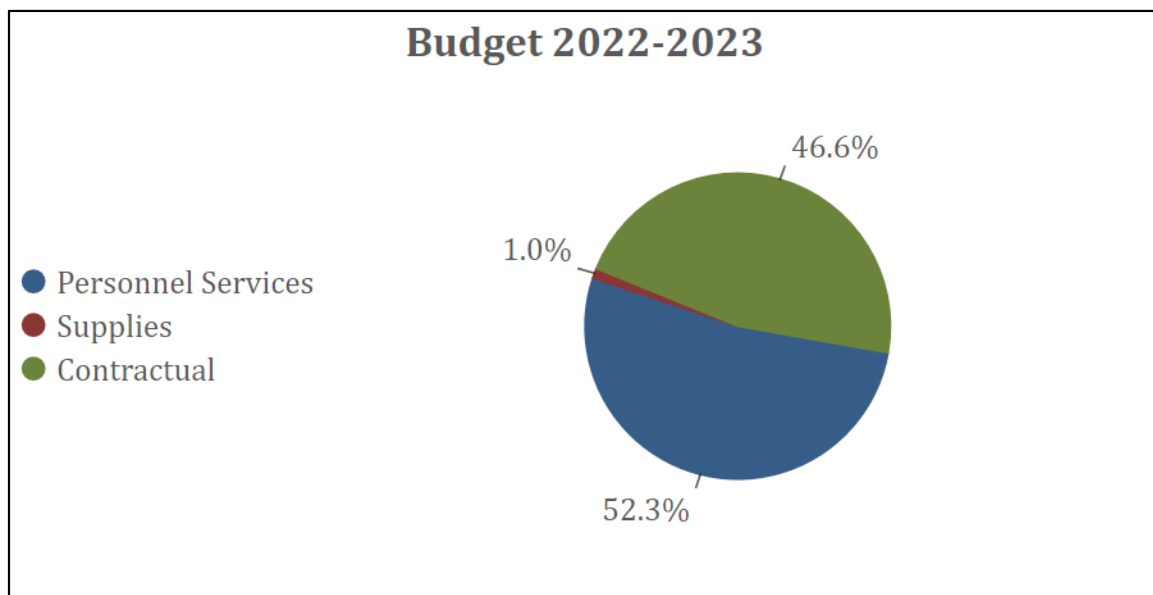
- Provide a Project Status Update to Mayor and Council weekly
- Provide a weekly "Friday Memo" to Mayor, Council and Department Heads including items to note, monthly calendar, and agenda action reminders
- Work with the Fire Department to decrease response time
- Work with the Police Department to decrease 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
- 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 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Personnel Services	\$ 731,744	\$ 1,378,937	\$ 803,250	\$ 711,552
Supplies	56,609	110,841	107,162	14,209
Contractual	719,931	749,631	596,898	633,934
Capital Outlay	156,220	30,074	31,674	-
<b>Total</b>	<b>\$ 1,664,504</b>	<b>\$ 2,269,483</b>	<b>\$ 1,538,984</b>	<b>\$ 1,359,695</b>



	Actual 2019-2020	Actual 2020-2021	Estimated 2021-2022	Budgeted 2022-2023
<b>Performance Measures</b>				
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

Montgomery County Veteran's Memorial Park	\$300,000
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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 destroying outdated records and preserving 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 2021 - 2022**

- ✓ Continued ongoing 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

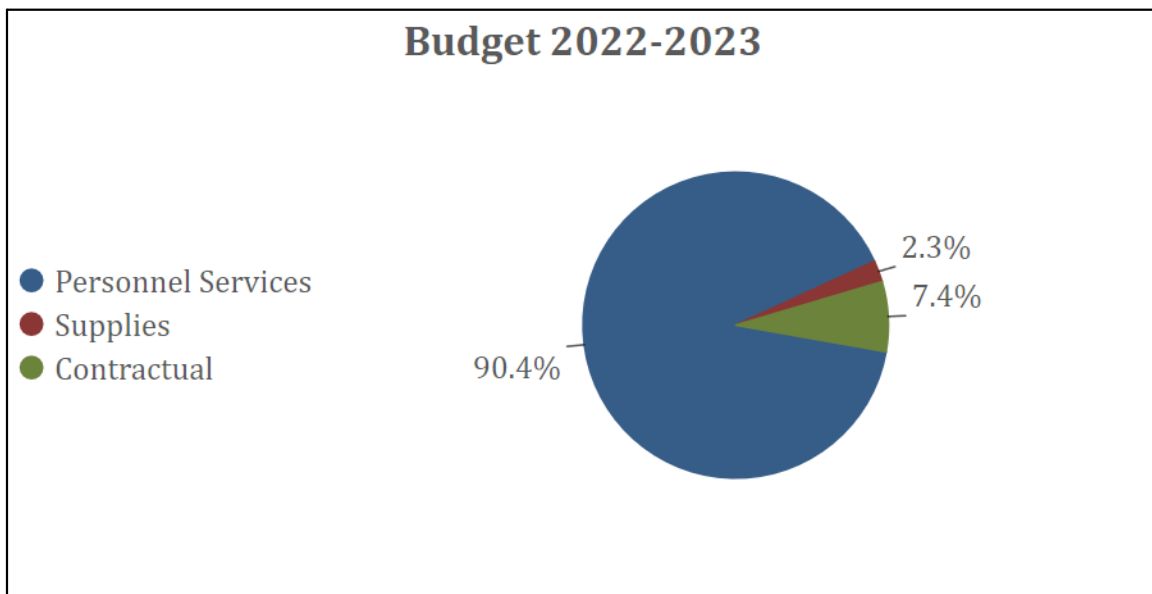
### **Goals & Objectives for FY 2022 - 2023**

- Continue ongoing 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 with 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



## Expenditure Summary for FY 2022 - 2023

	<b>Actual 2020-2021</b>	<b>Amended 2021-2022</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Personnel Services	\$ 628,737	\$ 784,759	\$ 686,168	\$ 804,618
Supplies	20,484	20,168	24,668	20,168
Contractual	216,236	275,602	275,602	65,602
<b>Total</b>	<b>\$ 865,457</b>	<b>\$ 1,080,529</b>	<b>\$ 986,438</b>	<b>\$ 890,388</b>



<b>Performance Measures</b>	<b>Actual 2019-2020</b>	<b>Actual 2020-2021</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Minutes / Agendas / Packets	105	115	115	115
Open Records Requests	1,005	1,100	1,200	1,235
Document Recording	17	17	20	25
Publications	112	112	125	130



The City of Conroe Transportation Department was formed in 2013 to meet Conroe's transit and mobility needs. Our mission is to connect Conroe through a safe, accessible, reliable public transit and mobility system. The Transit department oversee, manage, and execute all transit planning, system design, and implementation activities. Our office is responsible for all grant management and financial oversight of millions in federal and state grant allocations for program compliance. The Transit department services include four fixed bus routes, complementary ADA paratransit services, local pedestrian improvements, active community partnerships, over 100+ bus stops/shelters and a commuter service to downtown Houston. Our vision is for Conroe to be a livable and sustainable community accessible by public transit.

## Accomplishments for FY 2021 - 2022

- ✓ Awarded approximately \$1,045,359.00 in grant expenditures to support continued transit operations, staffing and related capital expenses.
- ✓ Secured year four Congestions Mitigation Air Quality (CMAQ) funding with Houston-Galveston Area Council (HGAC) in support of sustaining commuter bus operations post the impacts of the pandemic as many workers were required to work from home due to local ordinances and personal safety choice.
- ✓ Designated as a service partner for the Regional Transit Seamless Fare System, recommended by the Gulf Coast Regionally Coordinated Transportation Plan (RCTP). The development of a seamless fare collection and management system will improve access and connectivity between neighboring transit service providers.
- ✓ Educated stakeholders and the community about the benefits of on-demand mobility. Adapting Conroe Connection Transit from a system of static, scheduled fixed-routes, to a dynamic on-demand network. This service model change improves the rider experience with more frequent service, similar fare rates, enhances system efficiencies and maximizes operational costs.
- ✓ Awarded the department's first letter of compliance by the Federal Transit Administration (FTA) Drug and Alcohol Compliance Audit Team. The audit team found Conroe Connection to be in full compliance with the federally-mandated Drug and Alcohol Testing Program with zero findings.
- ✓ Planned and operated several community shuttles for marketing and equitable access to the City's annual job fair and local events.
- ✓ Accepted delivery on two ADA paratransit vans and four fixed route buses to alleviate aging fleet and reinforce spare ratios.
- ✓ Reduced planning consultant reliance and costs significantly; relegating support services to special project planning, UZA oversight, federal audit compliance and commuter bus service operator (METRO) oversight.

## Goals & Objectives for FY 2022 - 2023

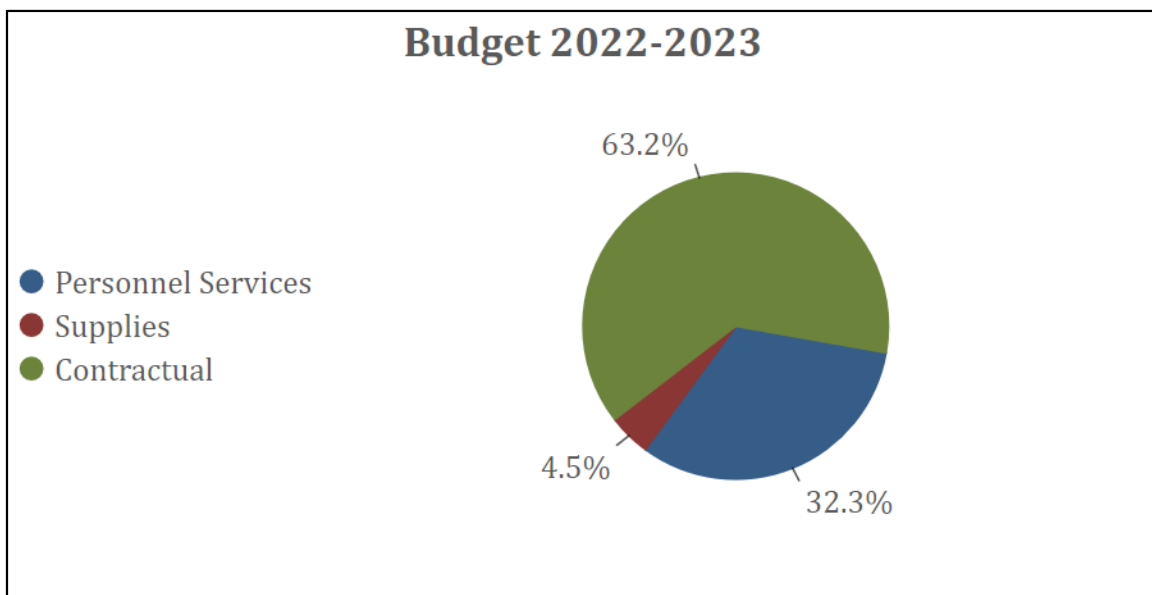
- Replace fixed-routes with reliable and cost-effective microtransit
- Upgrade paratransit to be more efficient and on-demand
- Procure on-demand software/equipment and app-based products
- Implement robust marketing/educational efforts on how to use on-demand services
- Promote and support unique local shuttle service requests
- Procure four cutaway units and two ADA vans

# Transportation 001-1044



## Expenditure Summary for FY 2022 - 2023

	<b>Actual 2020-2021</b>	<b>Amended 2021-2022</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Personnel Services	\$ 330,578	\$ 398,973	\$ 348,252	\$ 565,397
Supplies	180,689	78,398	91,360	78,398
Contractual	620,006	1,106,597	1,193,893	1,106,597
Capital Outlay	118,689	562,003	576,335	-
<b>Total</b>	<b>\$ 1,249,962</b>	<b>\$ 2,145,971</b>	<b>\$ 2,209,840</b>	<b>\$ 1,750,392</b>



	<b>Actual 2019-2020</b>	<b>Actual 2020-2021</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
<b>Performance Measures</b>				
Ridership - Fixed Route	22,059	16,843	17,000	17,000
Ridership - ADA	4,274	5,245	6,000	6,000
Ridership - Commuter	12,372	6,499	7,500	7,500

## Supplemental Budget Requests

Transit Coordinator - Operations Analyst	\$85,190
Transit Coordinator - Mobility Planner	\$85,190

# Downtown Development 001-1050



The Downtown Development department promotes the vitality and exceptionalism of Downtown Conroe through historical preservation, Main Street programming, economic development, infrastructure improvements, cultural arts, destination marketing, grant funding initiatives, and maintaining strong working relationships with the business community and government agencies.

## Accomplishments for FY 2021 - 2022

- ✓ Conducted a downtown business community survey validating support for the Conroe Downtown Development Plan
- ✓ Established regular visits and meetings with business owners (relationship building and maintenance)
- ✓ Organized Architectural Review Board, developed operating procedures for DHTZ program, and implemented DHTZ program
- ✓ Completed application for Texas Main Street Program and succeeded in receiving the Texas Main Street designation from the Texas Historical Commission
- ✓ Coordinated and managed the first Citizen Satisfaction Survey establishing performance benchmarks for the City
- ✓ Developed a long-term lease solution with the Crichton Theater Foundation for City use of the facility every quarter
- ✓ Developed an RFQ for architectural services for evaluating and developing concepts for the proposed Conroe Visual and Performing Arts Center, resulting in the selection of an architect

## Goals & Objectives for FY 2022 - 2023

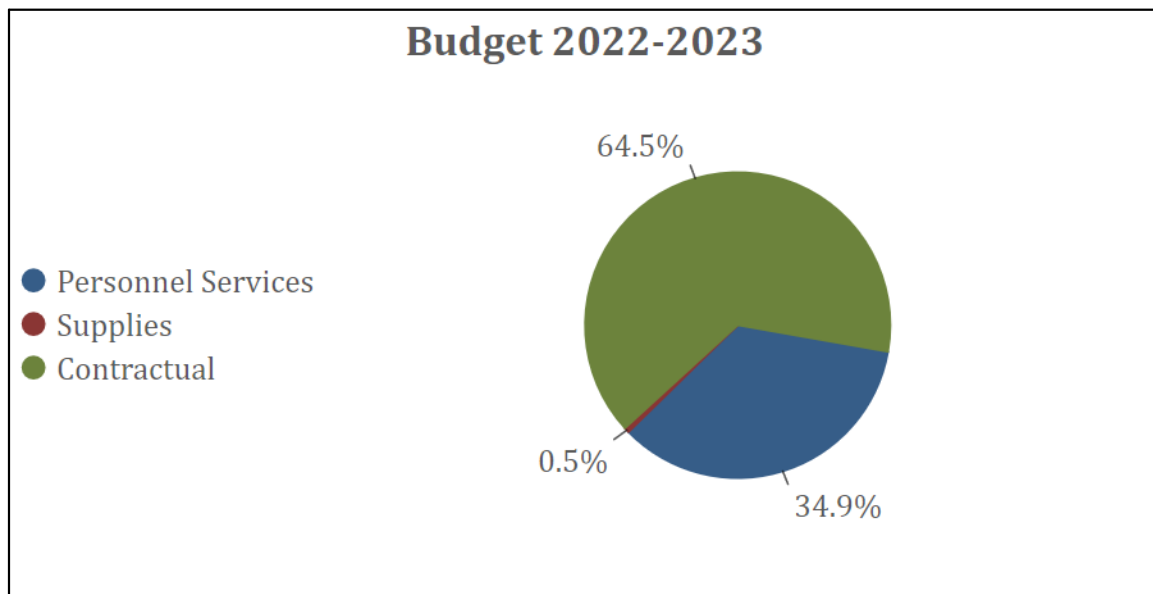
- Work with developers to promote new development for residential and infill opportunities
- Continue maintaining a positive working relationship with the downtown business community
- Employ an experienced Administrative Assistant to focus on office management and assist with the Texas Main Street program
- Work with a developer on the restoration of the historic hospital on First Street
- Develop destination marketing program to increase business activity in Downtown Conroe
- Develop a funding source or P3 partnership for the development of the Conroe Visual and Performing Arts Center
- Work with Engineering Department on alleyway renovations
- Work with Police Department on homeless issues
- Assist Fire Department in determining a location for a downtown fire station
- Develop a Conroe Main Street website and branding program

# Downtown Development 001-1050



## Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Personnel Services	\$ -	\$ -	\$ -	\$ 197,514
Supplies	-	-	-	3,100
Contractual	-	-	-	365,250
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 565,864</b>



	Actual 2019-2020	Actual 2020-2021	Estimated 2021-2022	Budgeted 2022-2023
<b>Performance Measures</b>				
Attend regular management meetings and provide project status reports	-	-	-	20
Maintain current project status database and review with City Administrator	-	-	-	20
Respond to business community requests, complaints and concerns in a timely manner	-	-	-	500
Use sound fiscal judgement in recommending consultants, soliciting project proposals and managing contracts	-	-	-	5
Provide Main Street status reports to City Administrator and Council on a quarterly basis	-	-	-	5



## Downtown Development 001-1050

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### Supplemental Budget Requests

Marketing & Advertising Services	\$109,000
Incentive Grants - Historical Preservation	\$150,000
Downtown Event Programming	\$50,000
Professional Consulting Services	\$41,000
Downtown Manager Travel & Training	\$15,250
Other Operating	\$300
Administrative Specialist II	\$64,388



The Legal Department provides in-house legal services to the City of Conroe and acts as a prosecutor in the Municipal Court. 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. Practice areas include open meetings and public information law, land use regulation, civil service, personnel issues, and matters related to economic development.

### **Accomplishments for FY 2021 - 2022**

- ✓ Completed numerous Open Records Requests in a timely manner
- ✓ Hired 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 past Demo, Mechanic and Mowing Lien payoffs
- ✓ Compiled the Legal Department fiscal year budget for 2021-2022

### **Goals & Objectives for FY 2022 - 2023**

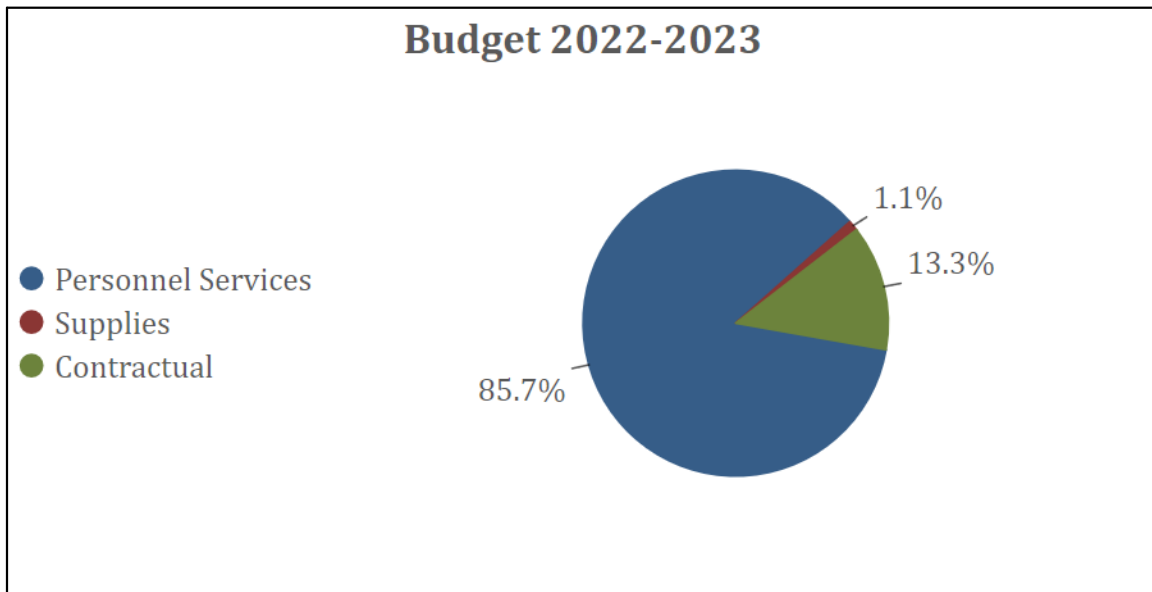
- Continue to process Open Records Requests timely and effectively
- Review and assist staff with Ordinance and Resolution changes on multiple topics
- Manage daily operations of the Legal Department
- Effectively respond to co-workers, citizens, and customers issues and questions
- Organize and update 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 2022-2023





## Expenditure Summary for FY 2022 - 2023

	<b>Actual 2020-2021</b>	<b>Amended 2021-2022</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Personnel Services	\$ 733,022	\$ 761,199	\$ 671,077	\$ 820,218
Supplies	12,183	10,350	10,350	10,350
Contractual	49,055	126,905	126,905	126,905
<b>Total</b>	<b>\$ 794,260</b>	<b>\$ 898,454</b>	<b>\$ 808,332</b>	<b>\$ 957,473</b>



# Municipal Court 001-1070

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The mission of the Municipal Court is to impartially administer justice fairly and efficiently and make a positive impact in our community. The court oversees and ensures compliance with 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 while ensuring the public is treated fairly and without prejudice.

## Accomplishments for FY 2021 - 2022

- ✓ Distributed traffic safety brochures and associated traffic safety material in the court lobby, as well as at Kidzfest, Trick or Treat Trail, and National Night Out
- ✓ Hosted Municipal Courts Week
- ✓ Coordinated two successful Conroe Municipal Court Warrant Relief Programs
- ✓ All court personnel received required educational training
- ✓ Hired and trained new Municipal Court Warrant/Bailiff Officer
- ✓ Hired and trained new Deputy Court Clerk
- ✓ Applied for the 2022 MTSI Award
- ✓ Continued to modify the court's operating plan to accommodate directives from the Texas Supreme Court due to the pandemic
- ✓ Processed all necessary day to day operations of the Municipal Court office

## Goals & Objectives for FY 2022 - 2023

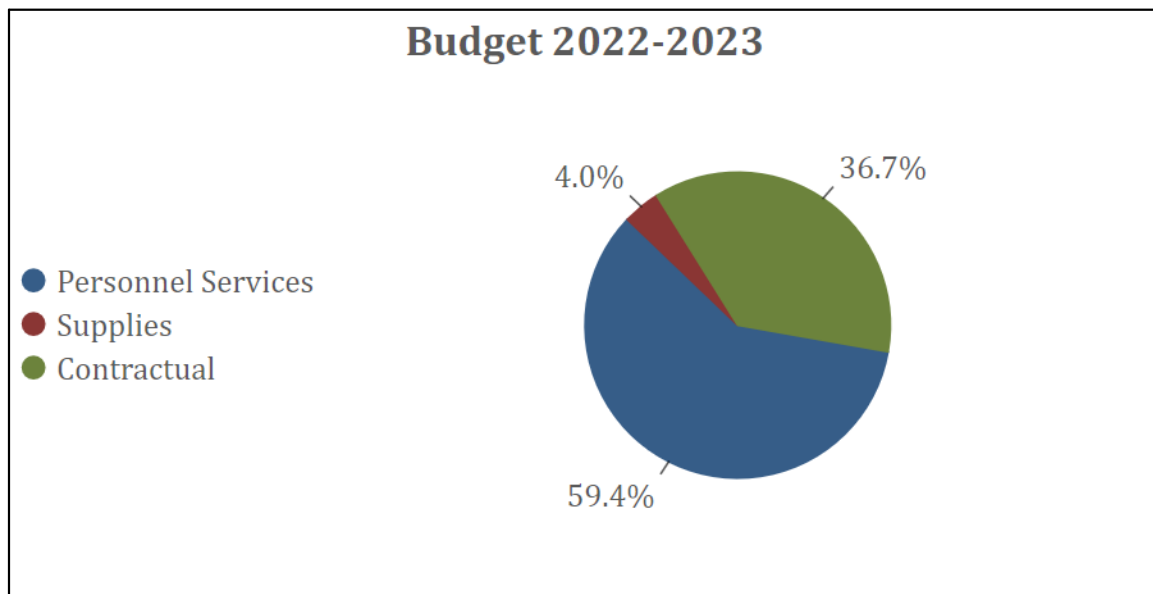
- Earn the 2023 Traffic Safety Initiative Award for the State of Texas for medium size courts
- Coordinate and participate in the Court's Local Warrant Relief Program, along with a small scale warrant relief program
- Participate in the Texas Municipal Court Education Center for the Court Clerks to obtain their certification and required training
- Implement an upgraded ticketing system for the court lobby and courtroom to help improve the efficiency of the check-in/out process
- Work with the court's warrant officers and collection agency to increase the warrant clearance rate
- Dispose of more than 11,000 cases while ensuring justice is served in a fairly and impartially manner
- Continually educate the public on traffic safety with various public outreach events
- Strive to find ways to make the court work more efficiently

# Municipal Court 001-1070



## Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Personnel Services	\$ 751,269	\$ 802,721	\$ 785,047	\$ 835,463
Supplies	52,157	55,612	54,300	55,612
Contractual	332,971	516,154	467,955	516,154
<b>Total</b>	<b>\$ 1,136,397</b>	<b>\$ 1,374,487</b>	<b>\$ 1,307,302</b>	<b>\$ 1,407,229</b>



	Actual 2019-2020	Actual 2020-2021	Estimated 2021-2022	Budgeted 2022-2023
<b>Performance Measures</b>				
Number of Cases Filed	12,574	14,676	15,500	16,000
Number of Cases Disposed	9,435	11,934	12,000	12,500
Number of Warrants Issued	7,644	7,923	9,000	9,500
Number of Warrants Cleared	\$5,925	\$7,075	\$8,000	\$8,500
Amount of State Fees	\$444,765	\$613,153	\$600,000	\$595,000
Amount Retained by City	\$1,124,742	\$1,366,922	\$1,480,000	\$1,550,000



Finance and Administration provide leadership and support in all financial matters of the City; internal and support services to other City departments; direct services to external customers; and management and oversight of the Hyatt Regency Conroe and Convention Center project. The following departments/divisions comprise Finance and Administration: General Finance, Accounting, Budget, Utility Billing, Fleet Services, Warehouse-Purchasing, Information Technology-Geographic Information Services, Municipal Court, Facilities Management, and Internal Audit. The Internal Auditor reports to the Assistant City Administrator/CFO on a daily/functional basis. This position's ultimate reporting responsibility is direct to the City Council.

### **Accomplishments for FY 2021 - 2022**

- ✓ Completed pre-construction phase and began construction of the Hyatt Regency Conroe and Convention Center, including design, funding, and approval of all associated agreements, achieving approximately 50% completion
- ✓ 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 2021-2022 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 2020-2021
- ✓ Updated the City's Investment Policy

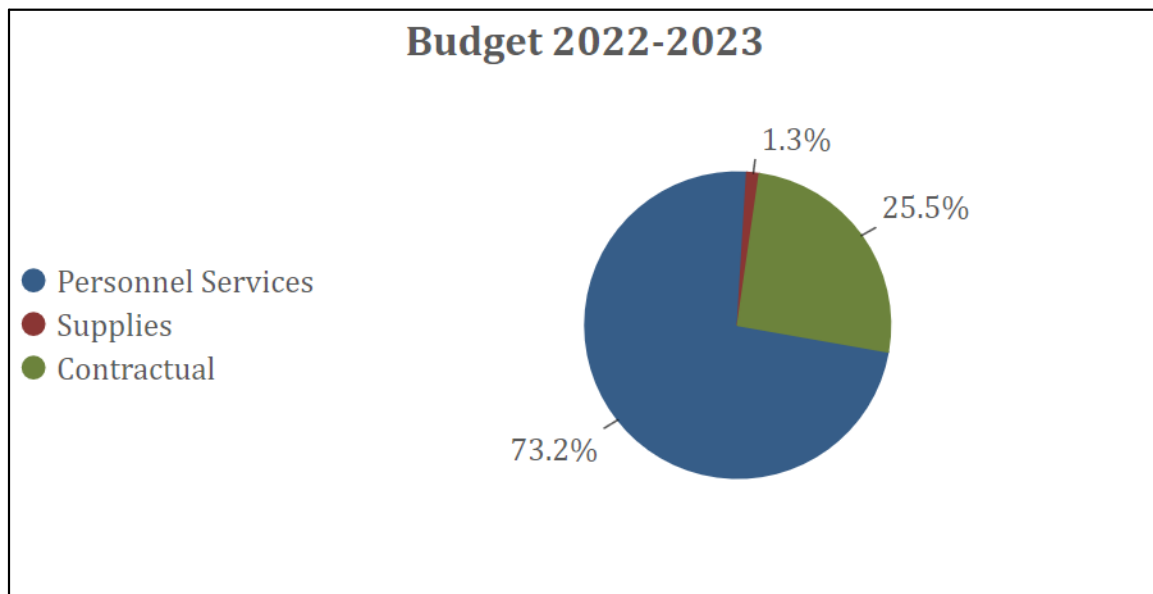
### **Goals & Objectives for FY 2022 - 2023**

- Complete the remaining 50% construction of the Hyatt Regency Conroe and Convention Center and open the facility according to the schedule
- Earn the Certificate of Achievement for Excellence in Financial Reporting for the 2021-2022 fiscal year Annual Comprehensive Financial Report (ACFR)
- Earn the Distinguished Budget Presentation Award for the 2022-2023 fiscal year
- 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 Popular Annual Financial Report Award for 2021-2022



## Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Personnel Services	\$ 1,791,709	\$ 2,388,084	\$ 1,975,666	\$ 2,096,179
Supplies	31,214	32,895	35,360	37,895
Contractual	607,845	629,988	631,038	729,988
<b>Total</b>	<b>\$ 2,430,768</b>	<b>\$ 3,050,967</b>	<b>\$ 2,642,064</b>	<b>\$ 2,864,062</b>



	Actual 2019-2020	Actual 2020-2021	Estimated 2021-2022	Budgeted 2022-2023
<b>Performance Measures</b>				
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

## Finance 001-1100



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### Supplemental Budget Requests

Grant Accountant	\$90,271
Hotel/CC Audit	\$100,000



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. 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. Entitlement funds are used for eligible activities, including the Housing Programs, Public Services, Downtown Façade Program, Planning and Administration, Public Facility Improvements, and Demolition/Clearance Activities.

## **Accomplishments for FY 2021 - 2022**

- ✓ Approved 7 new housing clients, began construction
- ✓ Monitored compliance and repayment of the 108 Funding per loan repayment schedule
- ✓ Prepared the CDBG House plans to start the bid process
- ✓ Began the Mayor's Clean-Up Project
- ✓ Completed the 2021 Annual Action Plan (Grant)
- ✓ Completed extensive HUD environmental monitoring
- ✓ Submitted the Consolidated Annual Performance and Evaluation Report
- ✓ Began the 2022 Annual Action Plan (Grant)
- ✓ Completed Fair Housing Activity
- ✓ Qualified 14 small businesses for the CDBG-CV Business Initiative Grant

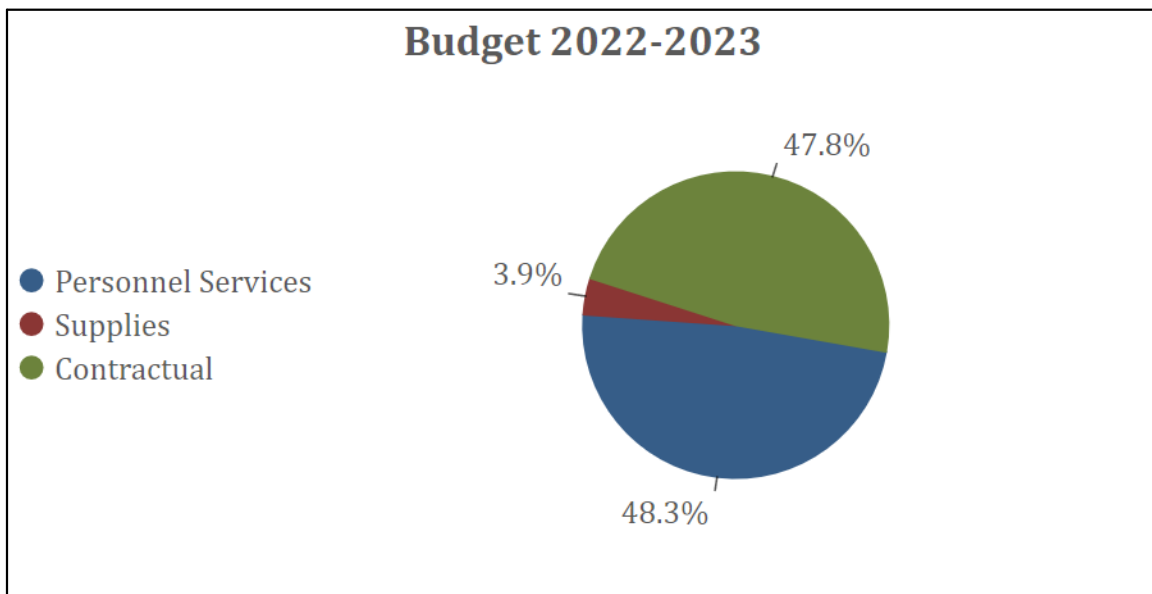
## **Goals & Objectives for FY 2022 - 2023**

- Approve the next round of housing clients and process bid for the CDBG Houses
- Complete current round of CDBG Houses
- Hold Completed CDBG Housing Tour
- Complete regular Clean-Up Projects; discuss new Clean-Up Project ideas
- Prepare for HUD Audit
- Submit the Consolidated Annual Performance and Evaluation report
- Complete Fair Housing Activity
- Submit 2022 Annual Action Plan (Grant)
- Complete construction documents for CDBG Houses
- Complete the CDBG-CV Business Initiative



## Expenditure Summary for FY 2022 - 2023

	<b>Actual 2020-2021</b>	<b>Amended 2021-2022</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Personnel Services	\$ 13,219	\$ 74,410	\$ 66,505	\$ 100,394
Supplies	1,976	8,000	8,000	8,000
Contractual	21,575	59,313	91,045	99,313
<b>Total</b>	<b>\$ 36,770</b>	<b>\$ 141,723</b>	<b>\$ 165,550</b>	<b>\$ 207,707</b>



	<b>Actual 2019-2020</b>	<b>Actual 2020-2021</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
<b>Performance Measures</b>				
Number of Houses Reconstructed	2	5	7	5
Number of Youth and Adults Served	2	11	10	10
Number of Lots Cleaned	2	5	7	5

## Supplemental Budget Requests

CAPER and 5-Year Plan Consultant	\$40,000
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## Purchasing - Warehouse 001-1120

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The Purchasing department's goal is to provide the City with the best value in acquiring supplies, equipment, and services, which is critical to effective organizational operations and an essential function, both internally and for the public. Our contact with suppliers produces information needed by finance, line, and staff departments and the elected body to ensure 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 2021 - 2022**

- ✓ Increased the use of blanket purchase orders minimizing sequential purchases
- ✓ Updated the City's purchasing operating procedures and policy to reflect current legislation
- ✓ 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
- ✓ Upgraded Fuel software to Cloud Based

### **Goals & Objectives for FY 2022 - 2023**

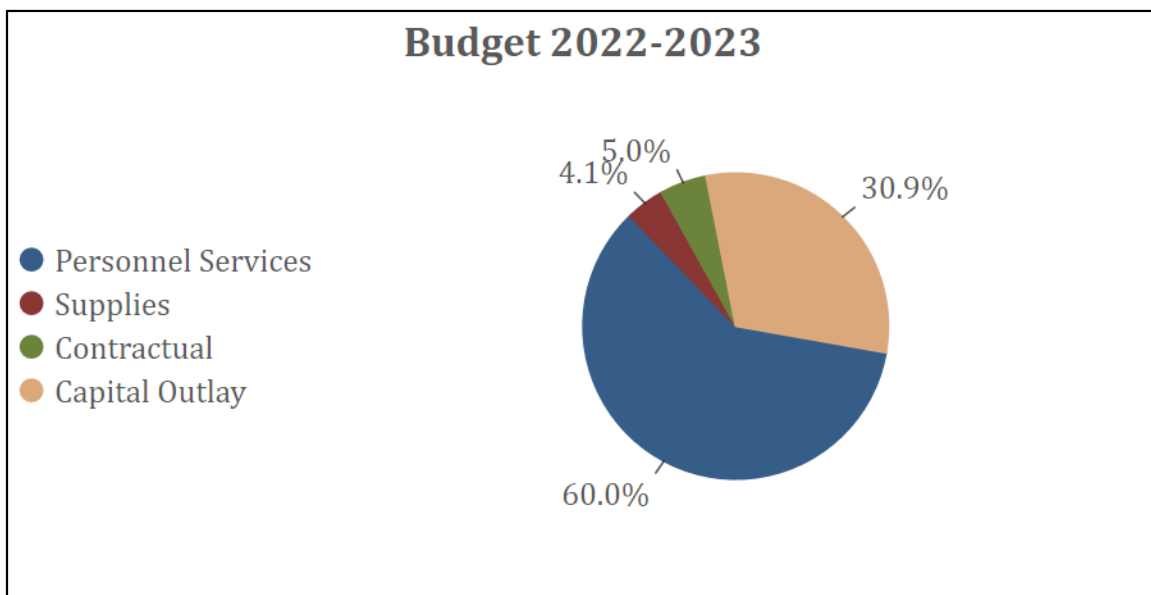
- Replace fuel pumps at Service Center
- Continue to streamline purchasing practices toward eligibility for the National Procurement Institute Achievement of Excellence in Procurement Award
- Foster and maintain good working relationships with all departments through a better understanding of their needs
- 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 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Personnel Services	\$ 456,910	\$ 379,094	\$ 331,610	\$ 362,003
Supplies	35,290	29,676	28,029	24,719
Contractual	17,054	17,043	28,772	29,970
Capital Outlay	-	-	-	186,247
<b>Total</b>	<b>\$ 509,254</b>	<b>\$ 425,813</b>	<b>\$ 388,411</b>	<b>\$ 602,939</b>



	Actual 2019-2020	Actual 2020-2021	Estimated 2021-2022	Budgeted 2022-2023
<b>Performance Measures</b>				
Number of purchase orders issued	1,223	1,335	1,300	1,300
Value of purchase orders issued	\$261,029,891	\$202,642,970	\$250,000,000	\$270,000,000
Number of bids solicited	51	45	51	51
Inventory value	\$626,000	\$626,000	\$543,407	\$550,000
Auction Revenues	\$230,395	\$133,164	\$64,000	\$150,000

## Supplemental Budget Requests

Upgrade Fuel Pumps and Software	\$124,847
New Double Wall Fuel Tanks at Service Center	\$69,370

# Information Technology 001-1130

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The mission of the Information Technology Department is to ensure technology reliability, availability, serviceability, and security in a timely and cost effective manner through the management and coordination 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 2021 - 2022**

- ✓ Completed fiber connectivity from City Hall to I45
- ✓ Completed IT service interruption plan for IT DR
- ✓ Completed PD Central Square migration project
- ✓ Completed technology installation for CMC, City Hall, Westside Recreation Center and Water Wells
- ✓ Completed City wide switch refresh
- ✓ Completed IT technology refresh components for multiple departments
- ✓ Completed City wide VOIP migration to Mitel
- ✓ Completed HB3834 security compliance
- ✓ Completed GIS phase III of architectural recommendations
- ✓ Completed ESRI upgrade to 10.9.1

## **Goals & Objectives for FY 2022 - 2023**

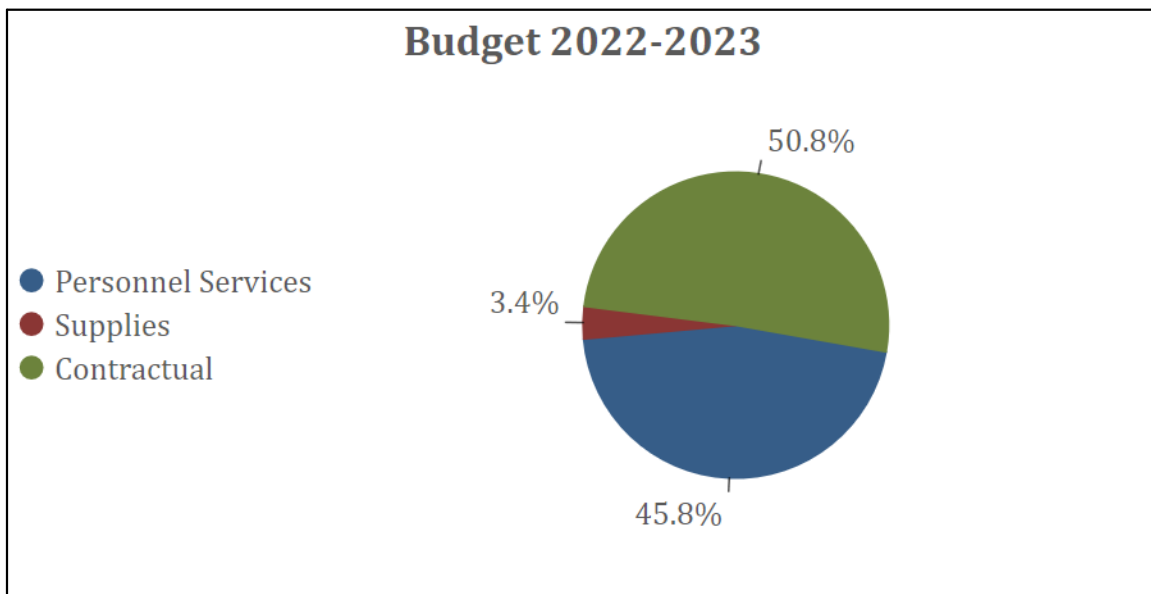
- Complete DHS security assessment and recommendations
- Assist Permits with migration to CityView and Utility Billing with Ameresco project
- Continue with HB3834 and phishing training campaigns
- Expand multi-factor authentication for security protection
- Implement next phase of GIS architectural recommendations
- Continue staff training for additional certifications

# Information Technology 001-1130



## Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Personnel Services	\$ 1,441,257	\$ 1,587,790	\$ 1,643,246	\$ 1,792,932
Supplies	79,500	137,700	125,900	133,700
Contractual	1,483,065	1,837,686	1,860,700	1,989,061
<b>Total</b>	<b>\$ 3,003,822</b>	<b>\$ 3,563,176</b>	<b>\$ 3,629,846</b>	<b>\$ 3,915,693</b>



	Actual 2019-2020	Actual 2020-2021	Estimated 2021-2022	Budgeted 2022-2023
<b>Performance Measures</b>				
Completed annual support tickets for IT	9,158	9,902	10,150	10,900
Number of supported devices	903	921	950	970
Average annual phishing prone rate	10	10	8	8

## Supplemental Budget Requests

Maint. Increase - Non- IT Dept. software/hardware	\$101,750
Maintenance Increases - IT Microsoft/Tariff	\$83,000

# Human Resources 001-1160

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The Human Resources Department is dedicated to ethical and quality service, characterized by teamwork, responsiveness, and efficiency. The 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.

## **Accomplishments for FY 2021 - 2022**

- ✓ Supervised 8 exams and promotions for Police and Fire Departments
- ✓ Coordinated 2 Police Assessment Centers
- ✓ Managed 4900 applicants for Citywide job postings
- ✓ Managed 755 testing candidates for Police and Fire Departments
- ✓ Continued online employee training program in cooperation with Texas Municipal League
- ✓ Continued Cross Training Program for all Human Resources Department employees
- ✓ Continued Employee of the Month and Employee of the Year Programs
- ✓ Coordinated two Employee Breakfast event
- ✓ Continued participation in the Fit for Life Program with \$21,581.62 in awards
- ✓ Completed successful year for self-funded health plan

## **Goals & Objectives for FY 2022 - 2023**

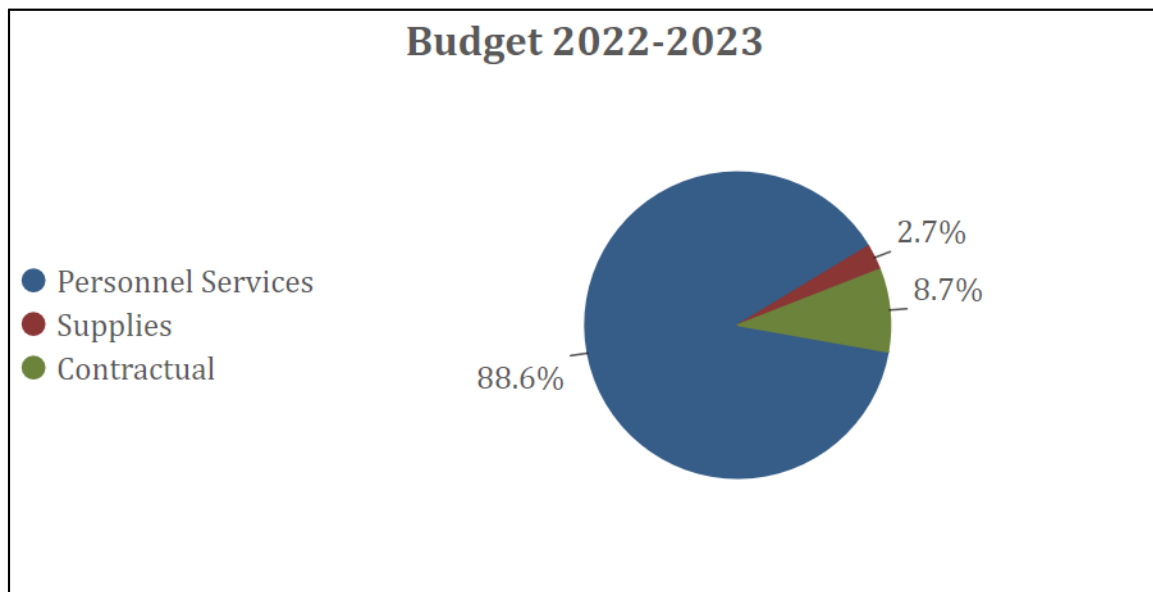
- Continue expansion of Texas Municipal League's online training program for employees who do not have consistent computer access
- Finalize revised and updated Employee Handbook
- Evaluate and implement an improved performance appraisal system
- Create more training for employees, particularly supervisors
- 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 2022 - 2023

	<b>Actual 2020-2021</b>	<b>Amended 2021-2022</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Personnel Services	\$ 944,816	\$ 946,601	\$ 979,993	\$ 1,004,539
Supplies	24,245	37,755	36,689	30,655
Contractual	41,510	91,607	91,607	98,807
<b>Total</b>	<b>\$ 1,010,571</b>	<b>\$ 1,075,963</b>	<b>\$ 1,108,289</b>	<b>\$ 1,134,001</b>



	<b>Actual 2019-2020</b>	<b>Actual 2020-2021</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
<b>Performance Measures</b>				
Applications Tracked and Received	7,164	4,560	4,900	5,500
Civil Service Exams	4	6	7	6
Civil Service Testing Candidates	439	374	755	1,000
Employees Hired and Processed	152	196	135	155
Retired Employees	6	11	16	18
Employees Terminated	134	202	155	150

## Supplemental Budget Requests

Increase Civil Service Expense	\$5,000
Additional Kronos Timekeeping Licenses	\$7,200

# Police Administration 001-1201

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The Police Administration Division is responsible for the administration of public servants who provide protection of lives and property and the preservation of social order and public peace in our community. In accomplishing this, they are responsible for administering 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 2021 - 2022**

- ✓ Maintained staffing department-wide while keeping pace with expansion and population increase
- ✓ Completed department reorganization with newly added supervisory/command staff to provide more supervision and oversight at those levels.
- ✓ 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.
- ✓ Engaged in transition to new records management system for the department.

## **Goals & Objectives for FY 2022 - 2023**

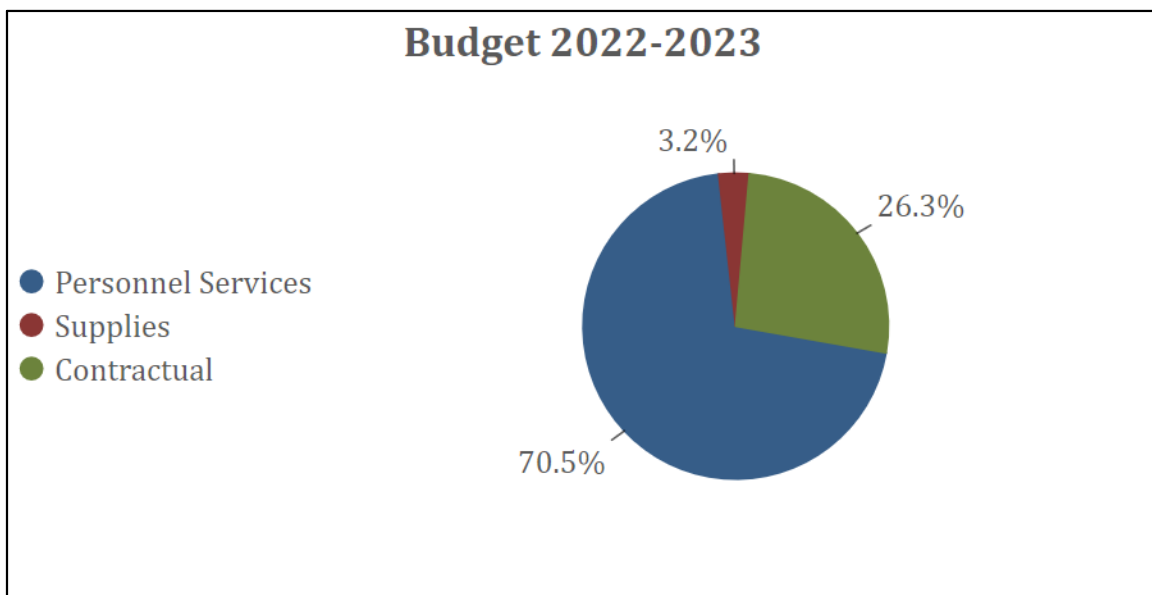
- Increase officer staffing department-wide in order to keep pace with expansion and population increases
- Secure funding through grants to increase video evidence storage.
- Increase the number of communications officers to keep pace with increased call load as the growing population requires.
- Complete transition to new Records Management System for the department

# Police Administration 001-1201



## Expenditure Summary for FY 2022 - 2023

	<b>Actual 2020-2021</b>	<b>Amended 2021-2022</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Personnel Services	\$ 1,423,323	\$ 1,200,697	\$ 1,438,682	\$ 1,511,472
Supplies	64,954	68,767	53,253	68,767
Contractual	149,216	565,127	563,867	565,127
Capital Outlay	347,751	-	-	-
<b>Total</b>	<b>\$ 1,985,244</b>	<b>\$ 1,834,591</b>	<b>\$ 2,055,802</b>	<b>\$ 2,145,366</b>



	<b>Actual 2019-2020</b>	<b>Actual 2020-2021</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
<b>Performance Measures</b>				
Citizen Police Academy classes	2	2	2	2
Grants obtained	4	4	4	4
Citizen Group Speaking Engagements	19	19	19	19



## Police Support Services 001-1202

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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 and 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 2021 - 2022**

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

### **Goals & Objectives for FY 2022 - 2023**

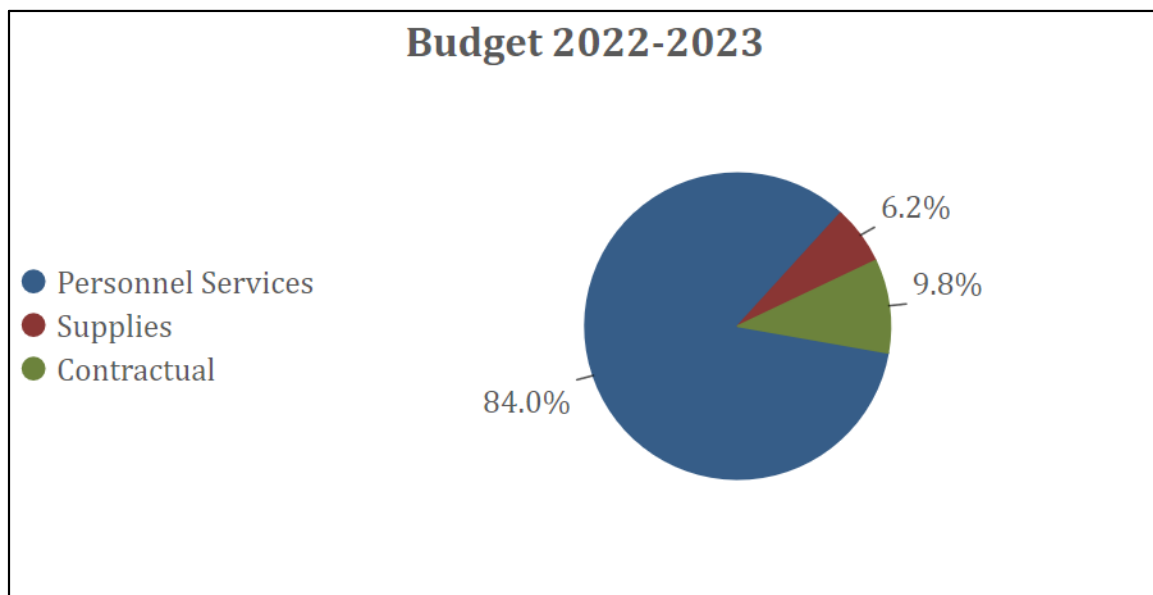
- Start another Basic Peace Officer Course
- Continue with our 100% TCOLE 1st-time pass rate by Academy cadets
- Implement a new online training program for officers

# Police Support Services 001-1202



## Expenditure Summary for FY 2022 - 2023

	<b>Actual 2020-2021</b>	<b>Amended 2021-2022</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Personnel Services	\$ 1,249,817	\$ 1,234,794	\$ 1,535,129	\$ 1,507,545
Supplies	179,000	110,917	185,252	110,917
Contractual	246,980	176,384	312,384	176,384
Capital Outlay	-	82,142	26,642	-
<b>Total</b>	<b>\$ 1,675,797</b>	<b>\$ 1,604,237</b>	<b>\$ 2,059,407</b>	<b>\$ 1,794,846</b>



	<b>Actual 2019-2020</b>	<b>Actual 2020-2021</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
<b>Performance Measures</b>				
Parking Citations Issued	1,062	645	944	1,000
Receptionist Phone Calls	38,980	39,500	39	40,000
Open Records Requests	1,637	1,500	1,500	1,650
Accident Reports	2,525	2,800	3,036	3,000
Offense Reports	12,908	10,050	13,518	13,000
Arrest Reports	4,121	4,000	4,695	4,700

## 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 by detecting illegal narcotics and tracking persons. Bicycle Officers are regularly assigned to duty in areas where there is a need for close contact with the citizens or public protection 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 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 to address better the concerns of citizens in a mental health crisis.

### Accomplishments for FY 2021 - 2022

- ✓ 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 2022 - 2023

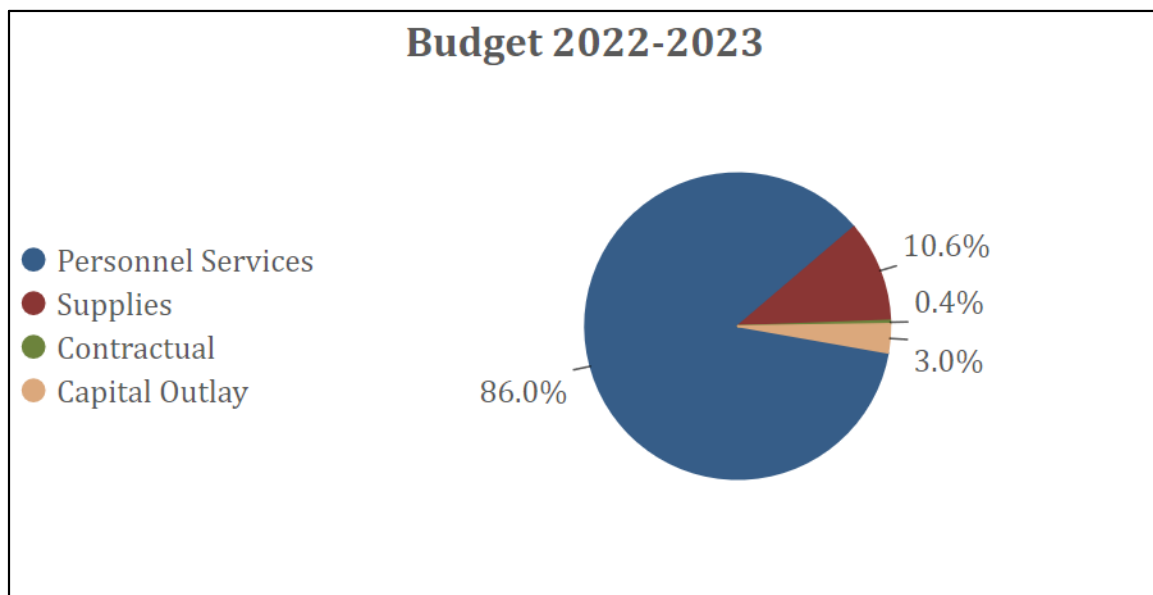
- Full implementation of the new CAD and RMS system to improve patrol procedures and reporting
- Maintain full authorization staffing in patrol and communications
- Maintain a less than seven-minute average response time to calls for service
- Implementation of IPAWS public alert notification system

# Police Patrol 001-1203



## Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Personnel Services	\$ 13,323,107	\$ 12,883,075	\$ 14,886,383	\$ 14,525,740
Supplies	1,010,875	1,330,429	1,547,642	1,795,652
Contractual	34,416	59,898	109,375	60,898
Capital Outlay	339,900	504,401	322,904	508,252
<b>Total</b>	<b>\$ 14,708,298</b>	<b>\$ 14,777,803</b>	<b>\$ 16,866,304</b>	<b>\$ 16,890,542</b>



	Actual 2019-2020	Actual 2020-2021	Estimated 2021-2022	Budgeted 2022-2023
<b>Performance Measures</b>				
Calls for Service	89,700	91,525	32,306	96,918
Average Response Time	5	5	5	5
Traffic Enforcement	19,000	24,031	8,380	25,140
Arrests	4,700	4,558	1,573	4,719

## Supplemental Budget Requests

Police Officers (10)	\$1,778,399
Police Patrol Tahoes Upgrade	\$92,820
VERF Inflationary Adj. - Tahoes Equipment package	\$20,432
Increase Vehicle Operations	\$125,000

## Police Investigative Services 001-1204



The Police Investigations Division oversees all criminal investigations, crime scene investigations, evidence collection, and storage. This includes investigating crimes against persons and property and the collection, storage, and processing of all evidence, including digital media. The division also has a special unit investigating 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 2021 - 2022

- ✓ For the second year in a row, the Evidence Technicians have been able to release/destroy more evidence in the property room than items coming in for the year. Helping tremendously with organization and accountability
- ✓ The Investigation Division has assisted the Sheriff's Dept. and DA's Office with several human trafficking cases/stings, and we have a liaison assigned to a multi-jurisdictional coordination team dealing with human trafficking and child abuse cases
- ✓ Successfully added a third detective to the juvenile division to better serve our children and our community, with juvenile cases are on the rise
- ✓ Successfully revamped our Crime Victim Liaison Program with an experienced advocate and to utilize for on-call at traumatic scenes as well as during child forensic interviews

### Goals & Objectives for FY 2022 - 2023

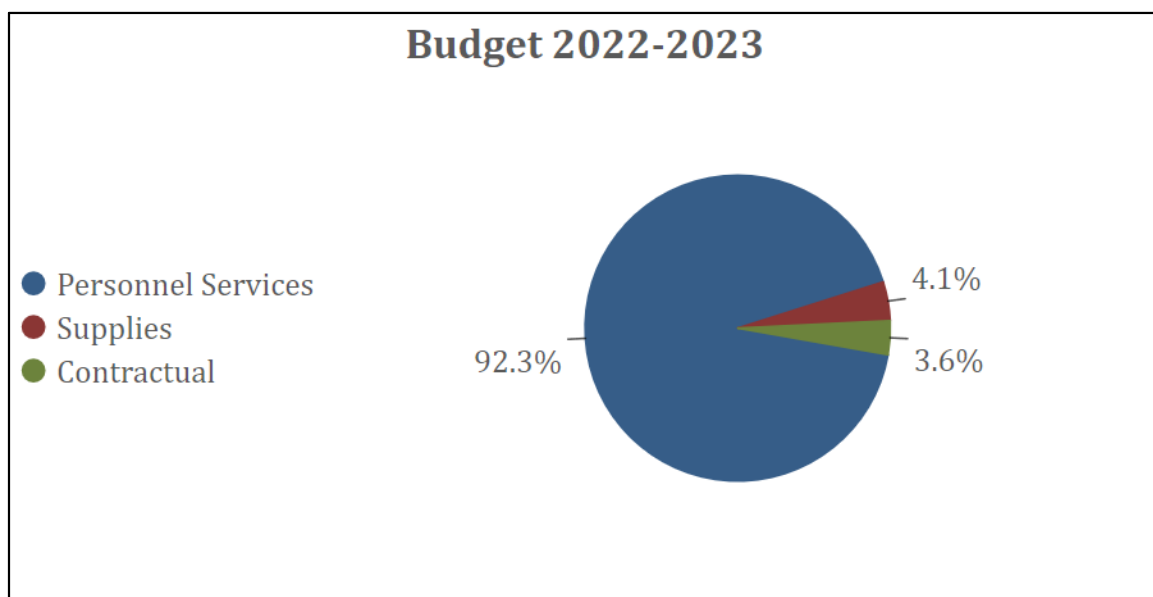
- Apply for a grant that covers our Crime Victim Coordinator position and enhances the services that are provided to the public
- Apply for a grant that would assist in the purchase of additional server space to retain Body Worn Camera footage for an extended period
- Assist the Montgomery County DA's Office in their efforts to streamline digital media evidence into their office on filed cases. A collaborative effort between AXON and WatchGuard products

# Police Investigative Services 001-1204



## Expenditure Summary for FY 2022 - 2023

	<b>Actual 2020-2021</b>	<b>Amended 2021-2022</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Personnel Services	\$ 4,461,389	\$ 4,411,627	\$ 5,159,998	\$ 5,041,455
Supplies	114,186	222,626	297,614	224,626
Contractual	34,433	98,181	133,579	194,181
Capital Outlay	-	230,000	391,850	-
<b>Total</b>	<b>\$ 4,610,008</b>	<b>\$ 4,962,434</b>	<b>\$ 5,983,041</b>	<b>\$ 5,460,262</b>



	<b>Actual 2019-2020</b>	<b>Actual 2020-2021</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
<b>Performance Measures</b>				
Total number of cases assigned	2,283	2,111	2,240	2,300
Total number of cases closed	1,786	1,950	1,800	1,950
Homicide cases assigned and closed	3	5	3	3
Crime scenes processed	468	520	540	600
Assault cases assigned	300	243	350	400
Assault cases closed	113	142	150	160

## Supplemental Budget Requests

GrayKey Phone Data Extraction Software	\$10,500
WatchGuard Annual Maintenance	\$34,000
Flock Camera System	\$47,500

## Police Animal Services 001-1206

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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 to ensure that animals receive the needed care and treatment.

### Accomplishments for FY 2021 - 2022

- ✓ Continued to increase community safety through enforcement of nuisance ordinance and decreased neighbor animal problems

### Goals & Objectives for FY 2022 - 2023

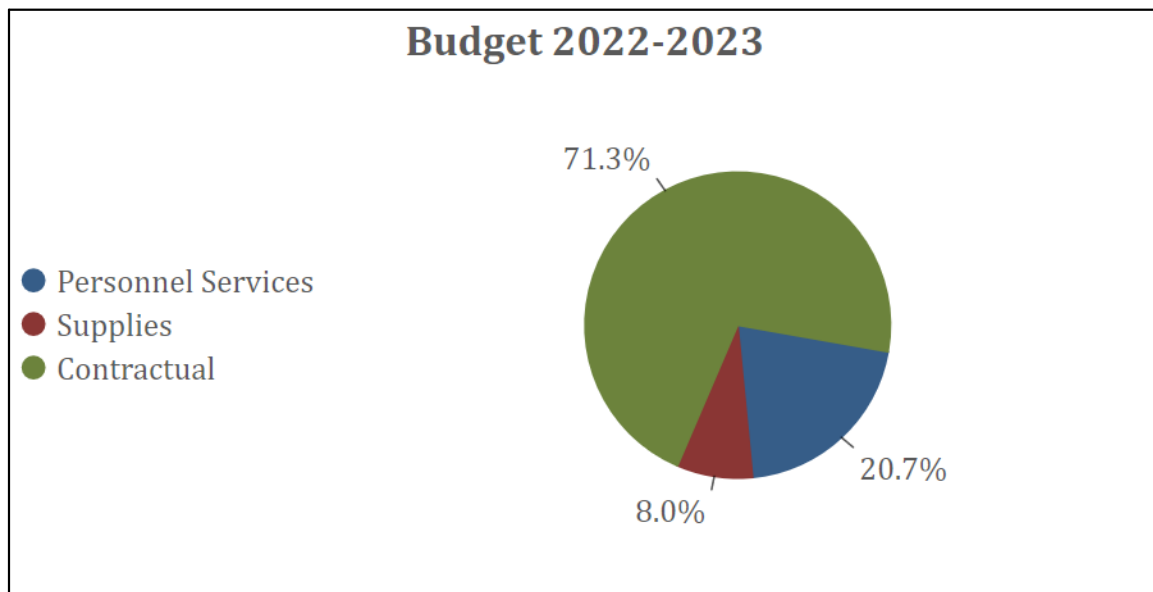
- Continue working with Care Corporation to increase the number of off-site events for low-cost spaying/neutering of animals
- Increase public relations by providing animal health information at the Conroe Animal Shelter, on the City of Conroe website, and social media
- Animal Control and Care Corporation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

# Police Animal Services 001-1206



## Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Personnel Services	\$ 145,980	\$ 167,949	\$ 156,773	\$ 173,795
Supplies	13,699	18,800	22,300	67,307
Contractual	587,946	599,536	599,536	599,536
<b>Total</b>	<b>\$ 747,625</b>	<b>\$ 786,285</b>	<b>\$ 778,609</b>	<b>\$ 840,638</b>



	Actual 2019-2020	Actual 2020-2021	Estimated 2021-2022	Budgeted 2022-2023
<b>Performance Measures</b>				
Cats from Public Surrender	442	190	468	952
Dogs from Public Surrender	332	310	602	950
Cats from Animal Control	614	350	480	450
Dogs from Animal Control	541	550	596	800
Sick / Injured Wildlife	-	12	15	20
Total Animals Handled	2,043	1,450	1,099	2,950

## Supplemental Budget Requests

Chassis Mounted Cage	\$34,707
Vehicle Upgrade	\$13,800



## **Police Commercial Vehicle Enforcement Program 001-1209**

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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. This unit aims to ensure commercial carriers operate under regulations and laws and improve overall traffic safety in the city. The CMV Unit is also tasked with inspecting 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 2021 - 2022**

- ✓ 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 2022 - 2023**

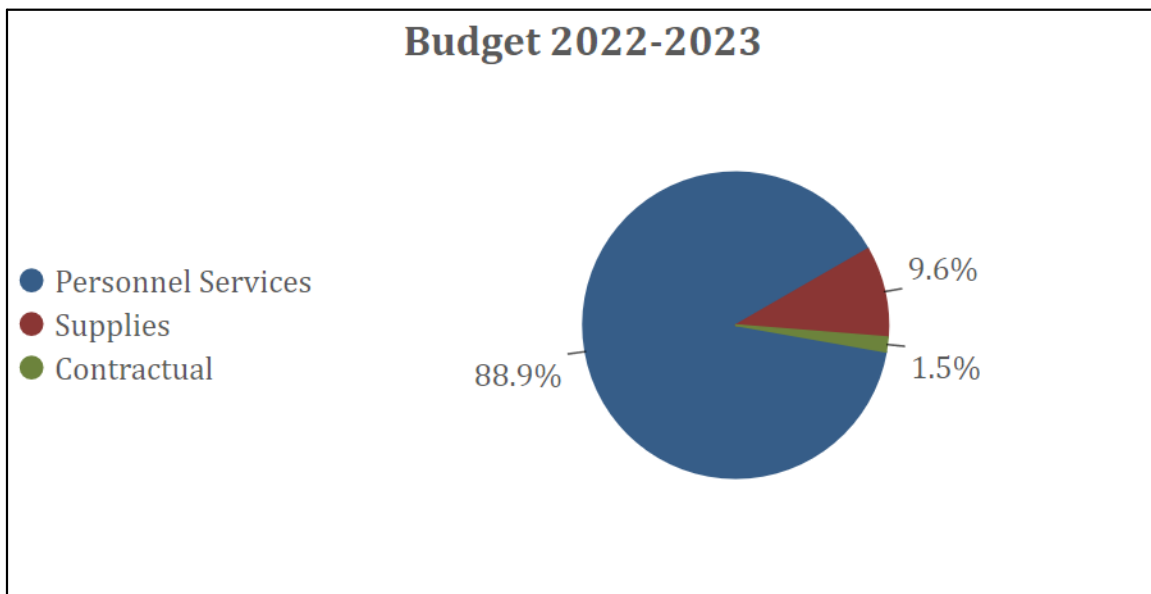
- Continue state hazardous materials inspection certification to obtain the different levels of certifications. This goal remains from last fiscal year due to training cancellations by DPS due to the pandemic
- Work to increase enforcement contacts to pre-pandemic levels while maintaining officer health 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 2022 - 2023

	<b>Actual 2020-2021</b>	<b>Amended 2021-2022</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Personnel Services	\$ 123,130	\$ 130,195	\$ 132,810	\$ 137,592
Supplies	4,546	14,800	16,200	14,800
Contractual	-	2,350	2,350	2,350
<b>Total</b>	<b>\$ 127,676</b>	<b>\$ 147,345</b>	<b>\$ 151,360</b>	<b>\$ 154,742</b>



## Performance Measures

	<b>Actual 2019-2020</b>	<b>Actual 2020-2021</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Number of citations issued	65	128	29	87
Number of violations charged	93	187	27	81
Number of warnings issued	-	428	52	156



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 Operational Division is responsible for the emergency responding, training, special operations, and prevention through city-wide public fire education programs. The Administration division provides department policies for direction and access to personnel's fiscal and operational resources, including emergency responders, clerical, record keeping, and scheduling positions.

### Accomplishments for FY 2021 - 2022

- ✓ Continued updating several 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
- ✓ Completed several 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 firefighter exposures to carcinogens

### Goals & Objectives for FY 2022 - 2023

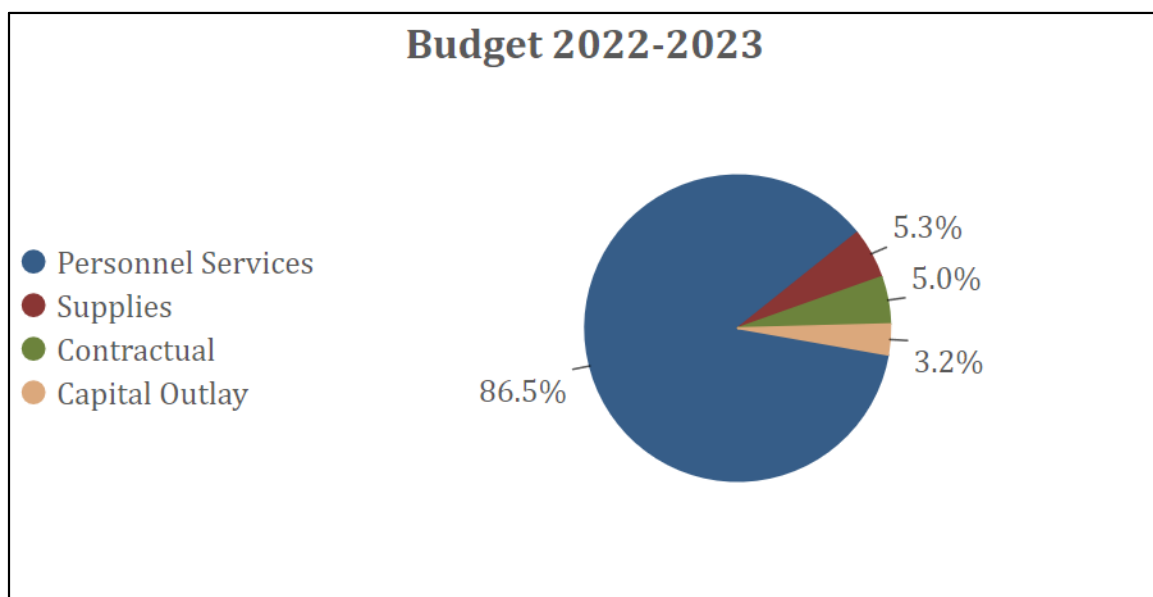
- Continue working on the fire pre-plan program for high-risk commercial businesses while keeping them updated and available to emergency responders
- Continue working on specialized training in the realms of flood response, wildfire response, hazardous materials, and specialize rescues
- Continue working on lowering the exposure to firefighters from diesel exhaust and unknown carcinogens to reduce the risk to firefighters from cancer
- Continue working towards a 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 \$1.2 million project
- Continue to plan and construct new Fire Stations when needed in growing areas of the City Limits.

# Fire 001-1300



## Expenditure Summary for FY 2022 - 2023

	<b>Actual 2020-2021</b>	<b>Amended 2021-2022</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Personnel Services	\$ 18,804,436	\$ 19,517,028	\$ 20,388,658	\$ 21,639,303
Supplies	1,223,826	1,248,939	1,622,629	1,322,600
Contractual	1,032,331	1,223,255	1,261,455	1,254,717
Capital Outlay	315,933	520,112	483,218	800,000
<b>Total</b>	<b>\$ 21,376,526</b>	<b>\$ 22,509,334</b>	<b>\$ 23,755,960</b>	<b>\$ 25,016,620</b>



	<b>Actual 2019-2020</b>	<b>Actual 2020-2021</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
<b>Performance Measures</b>				
Total Call for Fire Service	10,280	9,526	9,650	10,000
Number of Fires	346	389	350	375
Fires Investigated	70	50	50	60
Business Inspected	1,611	887	1,133	1,100
Fire Code Violations	2,849	1,976	1,699	1,700
Commercial Plans Reviewed	673	808	804	900

## Supplemental Budget Requests

Replacement SCBA	\$800,000
(4) Firefighters Effective April 1, 2023	\$324,168
(4) Firefighters Effective June 1, 2023	\$261,446

## Parks & Recreation Administration 001-1400

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The Parks and Recreation Administration Department is responsible for providing administrative support to the Director of Parks and Recreation and 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 Conroe park patrons and user groups by providing the best parks, facilities, and programs at affordable prices.

### **Accomplishments for FY 2021 - 2022**

- ✓ Permitted Pavilion usage has increased 38%
- ✓ Athletic Field usage has increased 18%
- ✓ Special Event facilities usage has increased 21%
- ✓ Designed and implemented a patron rental survey

### **Goals & Objectives for FY 2022 - 2023**

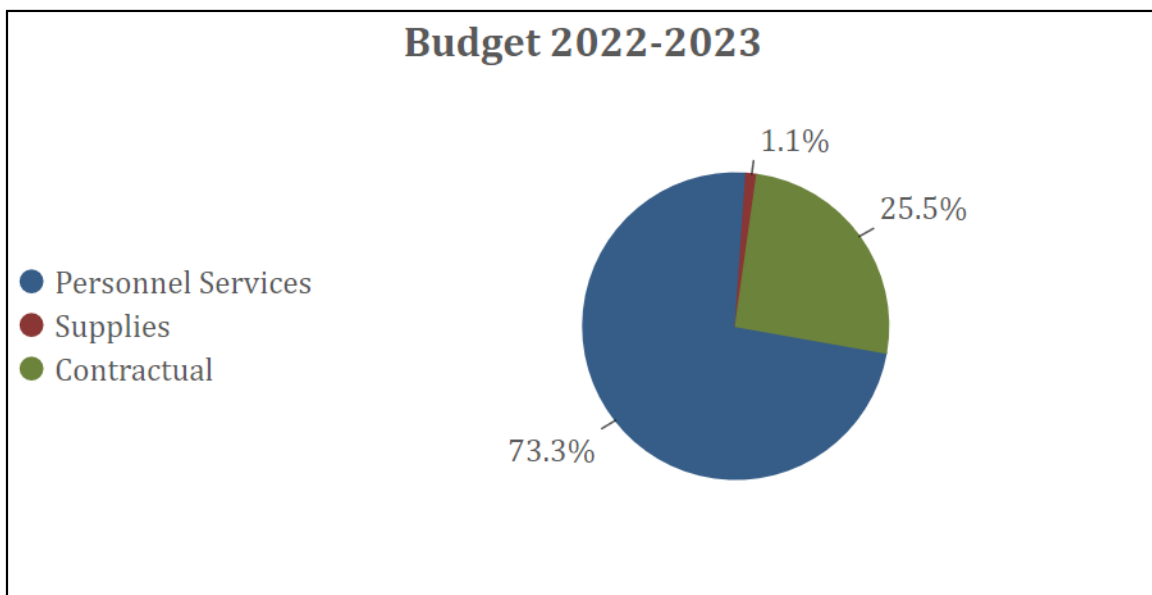
- Increase pavilion usage by 15%
- Increase athletic field usage by 15%
- Increase special event facilitation by 10%

# Parks & Recreation Administration 001-1400



## Expenditure Summary for FY 2022 - 2023

	<b>Actual 2020-2021</b>	<b>Amended 2021-2022</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Personnel Services	\$ 712,028	\$ 881,143	\$ 1,318,711	\$ 740,542
Supplies	25,558	143,300	176,734	11,500
Contractual	267,296	711,490	730,983	257,890
Capital Outlay	-	865,000	526,354	-
<b>Total</b>	<b>\$ 1,004,882</b>	<b>\$ 2,600,933</b>	<b>\$ 2,752,782</b>	<b>\$ 1,009,932</b>



	<b>Actual 2019-2020</b>	<b>Actual 2020-2021</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
<b>Performance Measures</b>				
Pavilions (Hourly Usage)	2,371	3,586	4,949	5,691
Athletic Fields (Hourly Usage)	24,995	21,470	26,000	29,900
Special Event Facilitation	9	49	150	165

## Supplemental Budget Requests

Generator Maintenance	\$1,000
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# CK Ray Recreation Center 001-1410

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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 programs offer 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, and childcare room while you are participating in our programs. In addition, there is a discount program for City of Conroe employees and their families.

## **Accomplishments for FY 2021 - 2022**

- ✓ Trick or Treat Trail event format changed to Halloween In The Park, a carnival type event for 2,250 participants
- ✓ Over 1,600 participants on 168 teams for Conroe United Youth Soccer fall and spring seasons
- ✓ Nearly 300 participants on 36 teams for Conroe Youth Flag Football fall and spring seasons
- ✓ Conroe Youth Basketball League's inaugural season had 168 participants on 24 teams  
Replaced roof over gymnasium
- ✓ Youth gymnastics resumed three nights per week
- ✓ 144 memberships sold during the December promotion
- ✓ Youth dance fall recital held for 123 participants and 712 spectators

## **Goals & Objectives for FY 2022 - 2023**

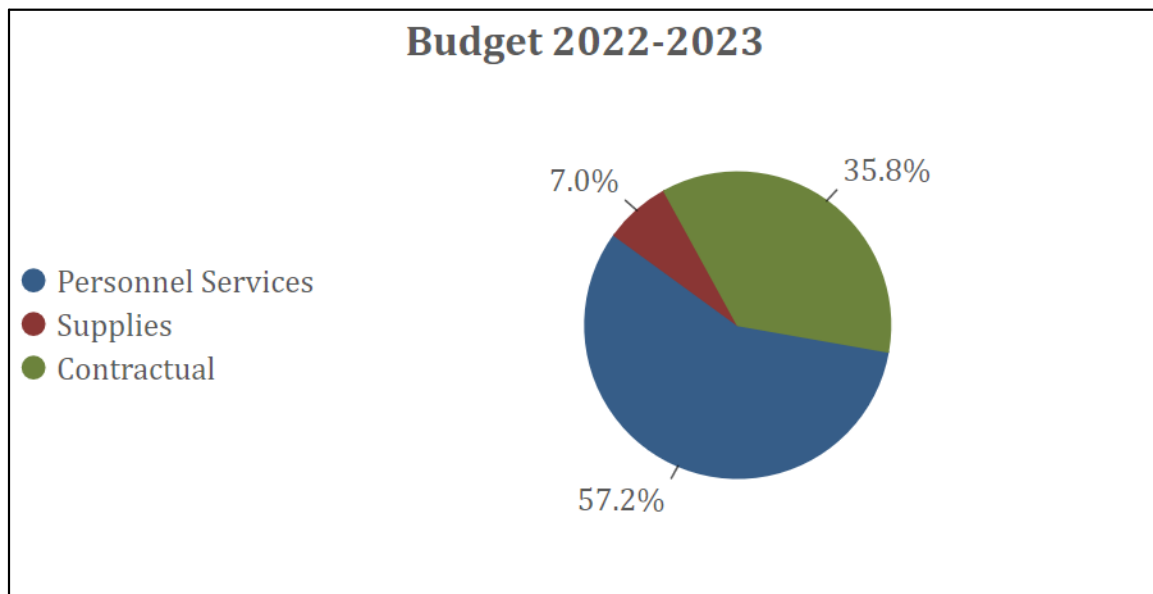
- Develop and implement a part-time staff recognition program
- Offer pickleball leagues throughout the year
- Offer nutrition and running fitness programs
- Monthly membership retention is 75% or better
- Survey members and participants in programs to identify strengths and areas of improvement

# CK Ray Recreation Center 001-1410



## Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Personnel Services	\$ 662,348	\$ 730,109	\$ 757,676	\$ 770,323
Supplies	124,295	94,166	121,003	94,166
Contractual	472,287	481,429	555,900	481,429
<b>Total</b>	<b>\$ 1,258,930</b>	<b>\$ 1,305,704</b>	<b>\$ 1,434,579</b>	<b>\$ 1,345,918</b>



	Actual 2019-2020	Actual 2020-2021	Estimated 2021-2022	Budgeted 2022-2023
<b>Performance Measures</b>				
Participants	166,718	240,441	264,485	277,709
6050 Rentals, Memberships, and Sales	\$236,369	\$295,186	\$309,945	\$319,244
6051 Programs and Special Events	\$176,231	\$250,465	\$262,988	\$270,878
<b>Total</b>	<b>\$412,600</b>	<b>\$545,651</b>	<b>\$572,933</b>	<b>\$590,122</b>



# Oscar Johnson, Jr Community Center 001-1420

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The Oscar Johnson, Jr. Community Center is located approximately two and one-half acres south of downtown Conroe. Named for Oscar Johnson, Jr., after 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. A 6,000 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 4,000 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 various other programs and special events.

## **Accomplishments for FY 2021 - 2022**

- ✓ Secured funding and began construction of the new facility
- ✓ Re-opened Before School Program (B4SP) post-pandemic
- ✓ Opened additional After School Recreation Program (ASRP) site in Grangerland
- ✓ Increased After School Recreation Program enrollment to 500
- ✓ Reconditioned the roof of the main building
- ✓ Added an additional site for Summer School Camp

## **Goals & Objectives for FY 2022 - 2023**

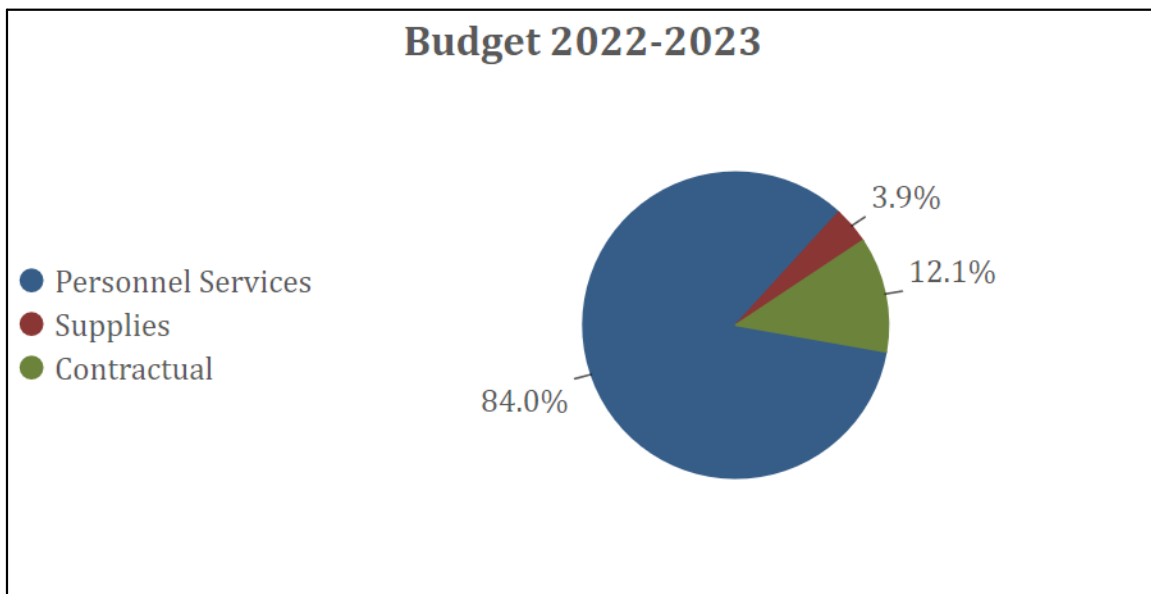
- Increase After School participation by 5%
- Increase day camp participation by 5%
- Increase rentals by 5%
- Provide at least two support activities for After School Recreation Program participants
- Effectively manage the construction of the new facility, staying within budget

# Oscar Johnson, Jr Community Center 001-1420



## Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Personnel Services	\$ -	\$ -	\$ -	\$ 1,441,019
Supplies	-	-	-	66,550
Contractual	-	-	-	207,690
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,715,259</b>



## Performance Measures

	Actual 2019-2020	Actual 2020-2021	Estimated 2021-2022	Budgeted 2022-2023
Participants	57,887	73,454	78,835	82,777
6050 Rentals	\$20,251	\$38,084	\$35,000	\$37,000
6051 Programs	\$482,057	\$591,795	\$832,938	\$874,584
Totals	\$502,308	\$629,879	\$867,938	\$911,584

# Senior Center 001-1430

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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 to support the physical and mental wellbeing of our senior population through fellowship, nutrition, education, and active participation in daily activities. Located within Candy Cane Park, the center provides 6,000 square feet of program space, meeting facilities, classrooms, a library, food prep area, and office space.

## **Accomplishments for FY 2021 - 2022**

- ✓ Increased participation by 70% (average 170 participants per week)
- ✓ Initiated three regularly scheduled contract programs (line dance, chair volleyball, and boxing)
- ✓ Established monthly lunch and learn program that is sponsored by local agencies that provide lunch as well as educational and enrichment programs (social security, Medicare, tax help, healthy living, home safety, veterans, and other topics)
- ✓ Secured congregate meal contract with Meals on Wheels to provide lunch daily
- ✓ Secured donations from businesses and individuals to assist with snacks and program supplies
- ✓ Local restaurants provided lunches for holidays and other special events
- ✓ Installed new signage on three sides of the facility
- ✓ Replaced old carpet with new flooring

## **Goals & Objectives for FY 2022 - 2023**

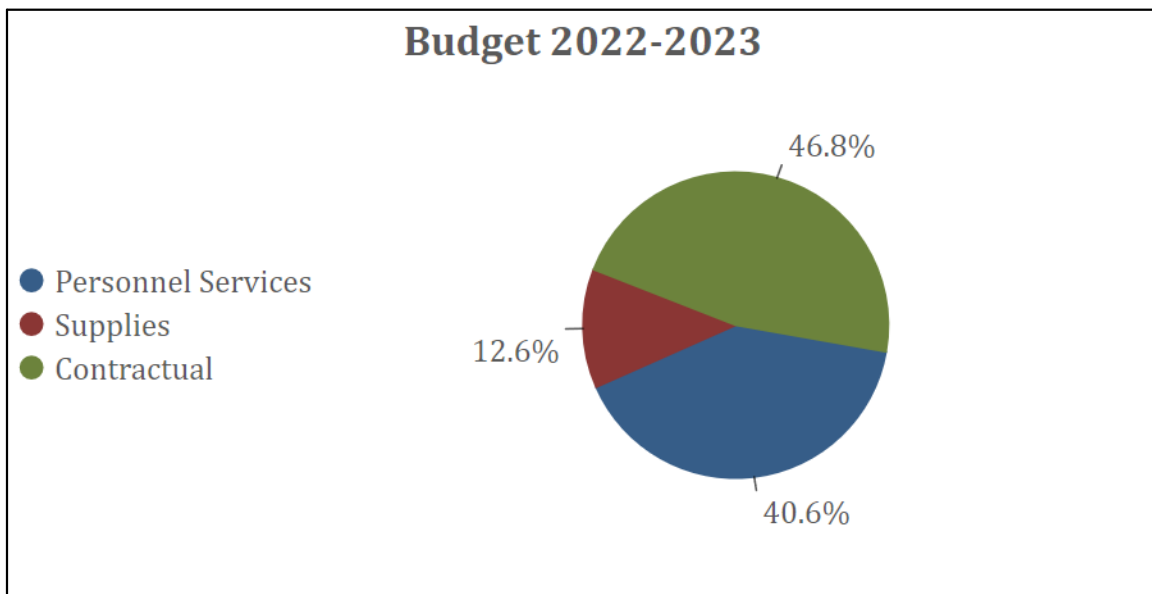
- Increase participation by 20%
- Investigate Silver Sneakers program
- Add programs to maintain diversity
- Expand hours of operation
- Develop volunteer program with at least four regular volunteers
- Explore monthly field trip opportunities

# Senior Center 001-1430



## Expenditure Summary for FY 2022 - 2023

	<b>Actual 2020-2021</b>	<b>Amended 2021-2022</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Personnel Services	\$ 37,010	\$ 84,487	\$ 86,205	\$ 48,707
Supplies	11,563	13,421	15,700	15,100
Contractual	64,708	57,900	55,800	56,221
<b>Total</b>	<b>\$ 113,281</b>	<b>\$ 155,808</b>	<b>\$ 157,705</b>	<b>\$ 120,028</b>



<b>Performance Measures</b>	<b>Actual 2019-2020</b>	<b>Actual 2020-2021</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Participants	6,934	13,157	18,483	22,180
6052- Donations	\$-	\$-	\$1,200	\$1,500
Totals	\$-	\$-	\$1,200	\$1,500

## Aquatic Center 001-1440

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The Aquatic Center provides safe, quality, state-of-the-art amenities for the citizens of Conroe. The pool system is comprised of seven pools; two enclosed and heated for year-round use and five outdoor seasonal pools. The waterpark has three separate pools - one has zero-depth entry and interactive play structure, one has a large activity pool with three tower water slides, and one with two water slides. The Aquatic Center attracts all ages, with a 1.5-foot depth "baby pool" and a community center pool with zero-depth entry, a small water slide, and a play structure for children. 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 2021 - 2022**

- ✓ Opened and operated The Conroe Waterpark
- ✓ Re-plastered competition, educational, and Oscar Johnson, Jr. pools
- ✓ Started season pass sales for The Conroe Waterpark

### **Goals & Objectives for FY 2022 - 2023**

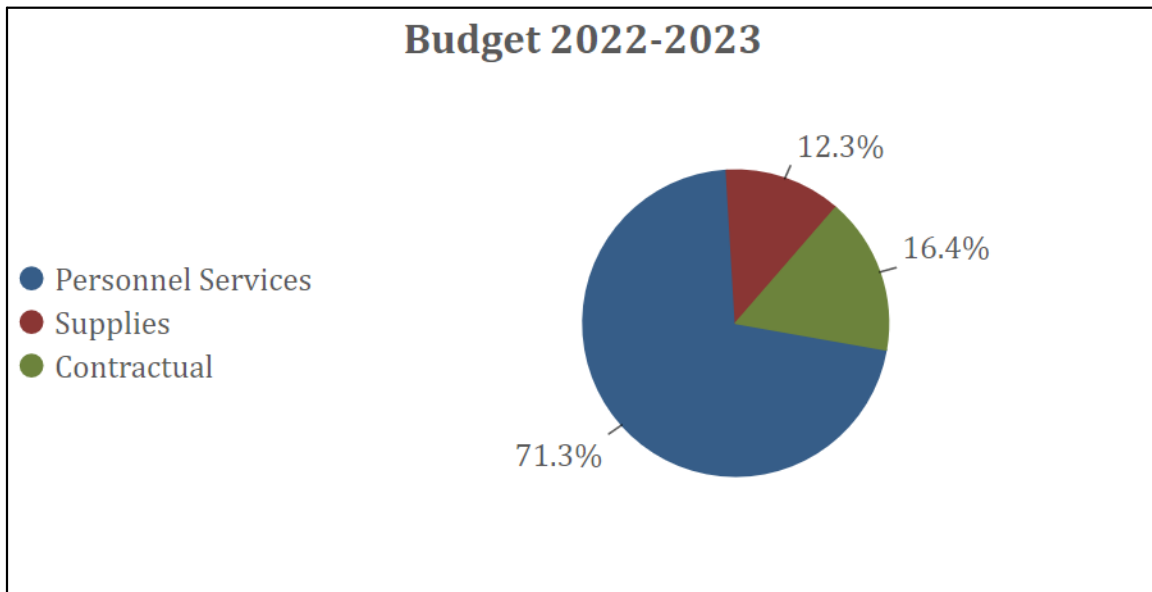
- Enhance programs and special events through community sponsors
- Increase season pass and rental use at The Waterpark
- Increase rental participation through online reservations
- Create a marketing campaign for The Waterpark

# Aquatic Center 001-1440



## Expenditure Summary for FY 2022 - 2023

	<b>Actual 2020-2021</b>	<b>Amended 2021-2022</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Personnel Services	\$ 1,230,961	\$ 1,129,641	\$ 1,136,581	\$ 1,155,864
Supplies	205,207	187,276	229,278	200,126
Contractual	350,214	469,246	509,000	265,896
<b>Total</b>	<b>\$ 1,786,382</b>	<b>\$ 1,786,163</b>	<b>\$ 1,874,859</b>	<b>\$ 1,621,886</b>



<b>Performance Measures</b>	<b>Actual 2019-2020</b>	<b>Actual 2020-2021</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Participants	79,522	134,542	145,305	167,101
6050 Rentals, Memeberships, and Sales	\$135,971	\$409,975	\$438,673	\$469,380
6051 Programs	\$170,667	\$201,163	\$215,244	\$230,311
<b>Total</b>	<b>\$306,638</b>	<b>\$611,138</b>	<b>\$653,917</b>	<b>\$699,691</b>

## Parks Operations 001-1450

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The Park Operations Division maintains over 660 acres of beautiful parks, playgrounds, multi-use trails, athletic facilities, disc golf courses, pavilion & picnic facilities, and land reserves. These amenities are maintained by dedicated, skilled, and trained staff resulting in high quality facilities and green spaces for the citizens of Conroe.

### **Accomplishments for FY 2021 - 2022**

- ✓ Stocked 2,500 rainbow trout in Carl Barton, Jr. Park pond
- ✓ Hosted & participated in the Texas Recreation and Parks Society (TRAPS) East Region Maintenance Rodeo
- ✓ Partnered with Conroe Live, Inc. to promote Arbor Day in the City and distributed trees
- ✓ Initiated a bi-annual cleaning program for bronze sculptures located in the parks
- ✓ Resurfaced tennis courts at Candy Cane Park
- ✓ Established off-leash areas at Owen Park
- ✓ Constructed a concrete trail at Flournoy Park
- ✓ Renovated the Lions Park, and the Kasmiersky Park trail

### **Goals & Objectives for FY 2022 - 2023**

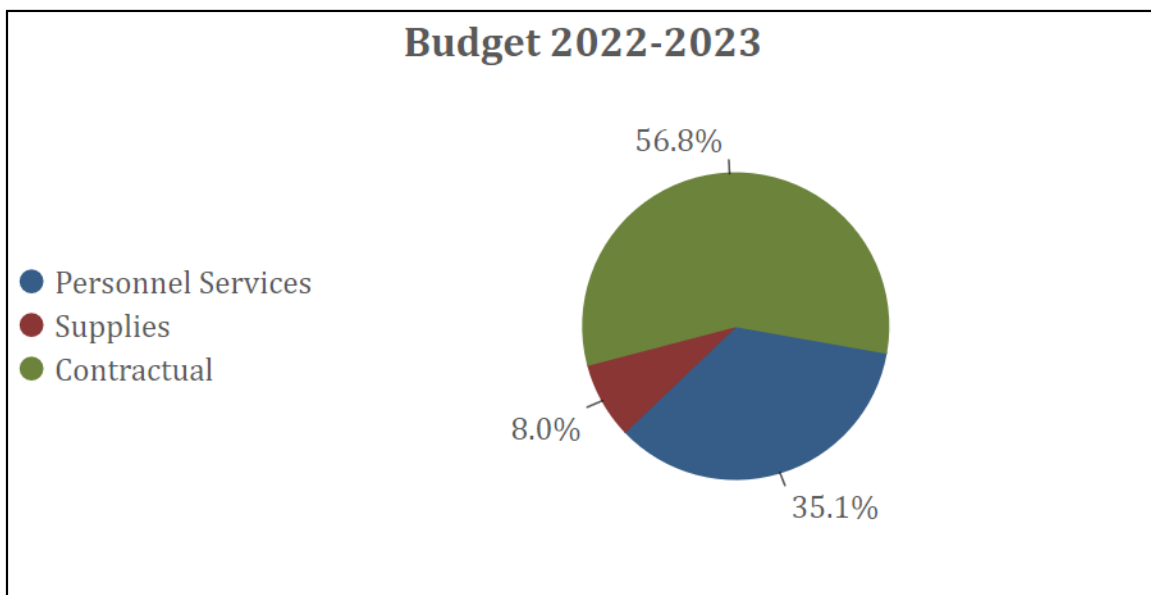
- Stock Owen Park pond with rainbow trout and other fish species
- Continue playground replacement program
- Improve turf quality for multi-use fields at Booker T Washington Park and Owen Park
- Host various youth and adult sports tournaments

# Parks Operations 001-1450



## Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Personnel Services	\$ 934,255	\$ 988,587	\$ 1,064,345	\$ 1,007,802
Supplies	235,307	230,995	233,833	230,995
Contractual	1,152,807	1,689,608	1,697,574	1,632,061
Capital Outlay	21,462	924,459	944,819	-
<b>Total</b>	<b>\$ 2,343,831</b>	<b>\$ 3,833,649</b>	<b>\$ 3,940,571</b>	<b>\$ 2,870,858</b>



	Actual 2019-2020	Actual 2020-2021	Estimated 2021-2022	Budgeted 2022-2023
<b>Performance Measures</b>				
Acres maintained	474	557	660	660
Ball field prep man-hours	3,231	4,320	4,960	4,375
Playground Inspections	227	231	233	240
Trout Stocking	2,400	2,550	2,520	4,120
Work Orders Processed	1,531	1,749	1,685	1,720

## Supplemental Budget Requests

Mowing Services	\$93,000
Janitorial Services	\$153,000
Backflow Assembly Device Testing	\$7,340



## Westside Recreation Center 001-1460

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The Westside Recreation Center provides multi-generational recreation, athletic and aquatic programs, and special events. Outstanding guest services are provided through the collaboration of interdivisional cooperation and staff commitment to unbridled excellence.

### Goals & Objectives for FY 2022 - 2023

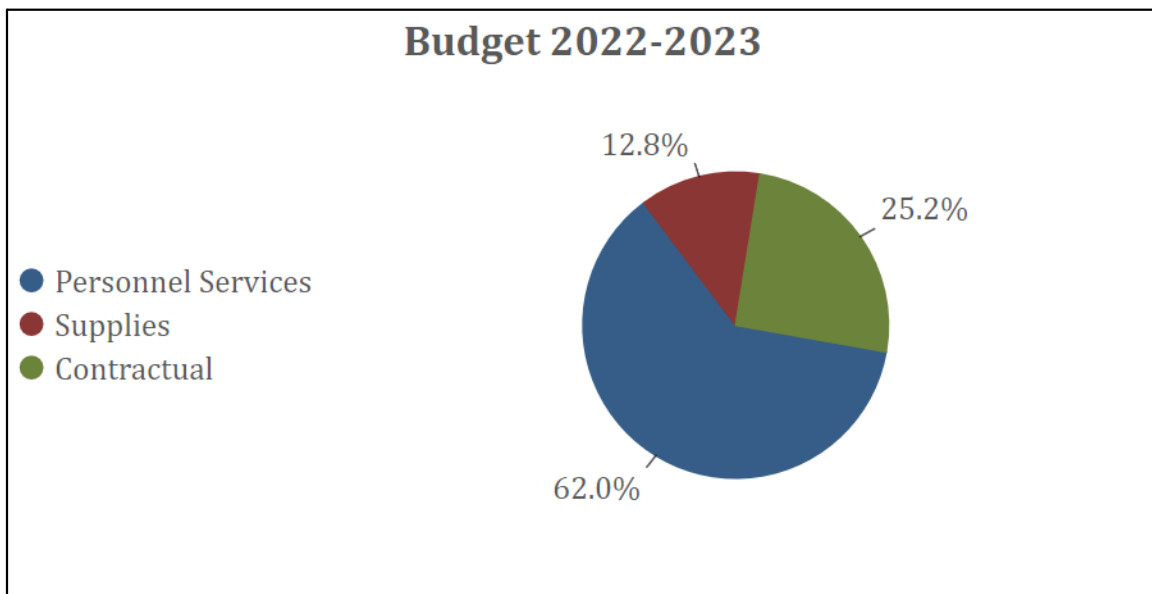
- Start fitness classes
- Investigate hosting Silver Sneakers program
- Create brand and marketing plan for membership, rentals, and programs

# Westside Recreation Center 001-1460



## Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Personnel Services	\$ -	\$ -	\$ -	\$ 588,594
Supplies	-	-	-	121,800
Contractual	-	-	-	239,600
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 949,994</b>



	Actual 2019-2020	Actual 2020-2021	Estimated 2021-2022	Budgeted 2022-2023
<b>Performance Measures</b>				
Participation	-	-	-	41,860
6050 Rentals, Memberships, and Sales	\$-	\$-	\$-	\$50,000
6051 Programs	\$-	\$-	\$-	\$25,000
<b>Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$75,000</b>



The Community Development Department works in the Community daily with initiatives as diverse as a Community Clean-Up Event with the Mayor, growing our Downtown with a live music night, and planning for the future of Conroe 20 years out. Since its inception, the Department has continued to play a vital role in stimulating growth and maintaining a quality living environment throughout the City. 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).

### Accomplishments for FY 2021 - 2022

- ✓ Completed the Final Draft of the Comprehensive Plan, provided Council and Administration approval
- ✓ Responded efficiently to citizen issues and complaints, ensuring quality Customer Service
- ✓ Began the construction of 7 new CDBG Houses; to be completed FY 21-22
- ✓ Prepared release of lien documentation for CDBG Clients of 2016 cycle
- ✓ Continued training and yearly certifications for staff
- ✓ Completed the CDBG 2021 Annual Action Plan
- ✓ Discussed new ideas involving Community Clean-Up Event; Started 2021 Community Clean-Up; to be completed FY 21-22
- ✓ Updated yearly forms and applications; as well as published online
- ✓ Continued to suggest changes to a variety of sections in the Ordinance based on Council or Administration directives
- ✓ Completed 5 Annexations

### Goals & Objectives for FY 2022 - 2023

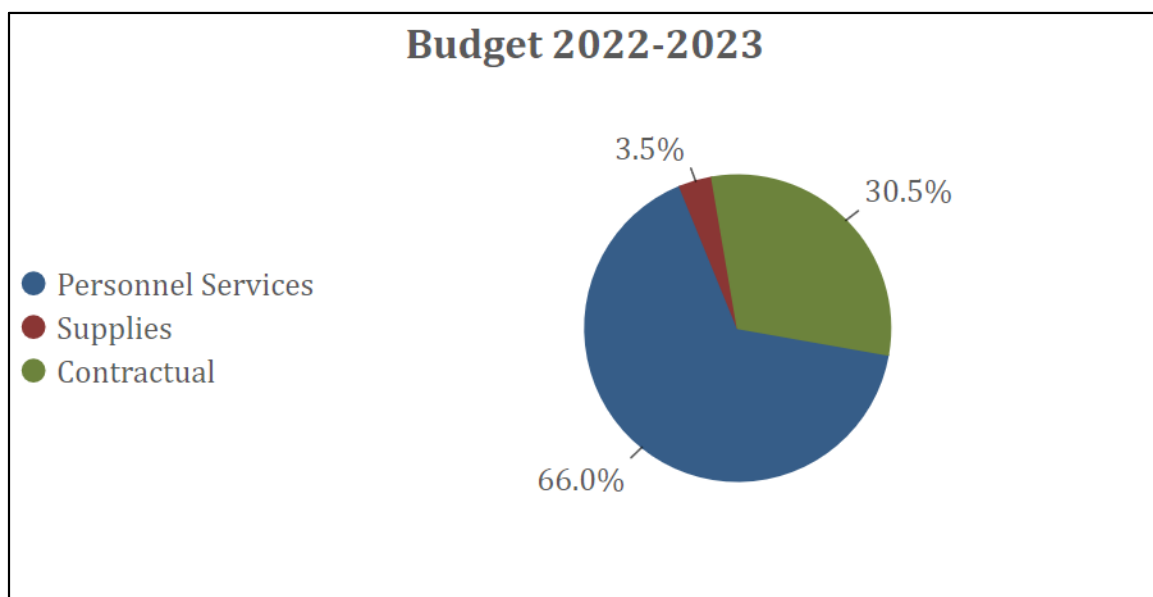
- Provide yearly updates and accurate reporting for Community Development
- Continue providing quality Customer Service and care for our citizen complaints/inquiries
- Gather data and prepare documentation regarding new construction for the next cycle of CDBG clients
- Make more improvements to the Community Development web page with a focus on Code Enforcement
- Complete the 2022 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 enforce codes and Ordinances vigorously
- Continue to work with Municipal Utility Districts to Conroe's boundaries
- Continue to annex property into the City

# Community Development 001-1500



## Expenditure Summary for FY 2022 - 2023

	<b>Actual 2020-2021</b>	<b>Amended 2021-2022</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Personnel Services	\$ 858,168	\$ 1,106,276	\$ 952,844	\$ 1,213,115
Supplies	52,660	65,935	67,179	63,935
Contractual	138,984	559,935	559,935	559,935
Capital Outlay	-	111,000	111,000	-
<b>Total</b>	<b>\$ 1,049,812</b>	<b>\$ 1,843,146</b>	<b>\$ 1,690,958</b>	<b>\$ 1,836,985</b>



<b>Performance Measures</b>	<b>Actual 2019-2020</b>	<b>Actual 2020-2021</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Number of Open Cases	2,983	3,082	3,500	4,000
Number of Closed Cases	3,281	3,052	3,300	3,800
Number of Citations Issued	280	684	700	750
Number of Code Inspections	6,828	6,961	7,500	8,000
Number of Notices Sent	3,513	3,619	3,700	3,800
Number of Violations	4,087	4,621	4,800	5,000

## Drainage Maintenance 001-1530

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The Drainage Maintenance Department's primary 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 2021 - 2022**

- ✓ Cleaned all City-owned drainage channels and storm detention facilities
- ✓ Completed 580 drainage related requests
- ✓ Processed 6,000 cubic yards of green waste
- ✓ Cleaned 18 miles of drainage ditches and city-owned facilities
- ✓ Cleaned all concrete-lined channels three times annually
- ✓ Completed Willowridge drainage project

### **Goals & Objectives for FY 2022 - 2023**

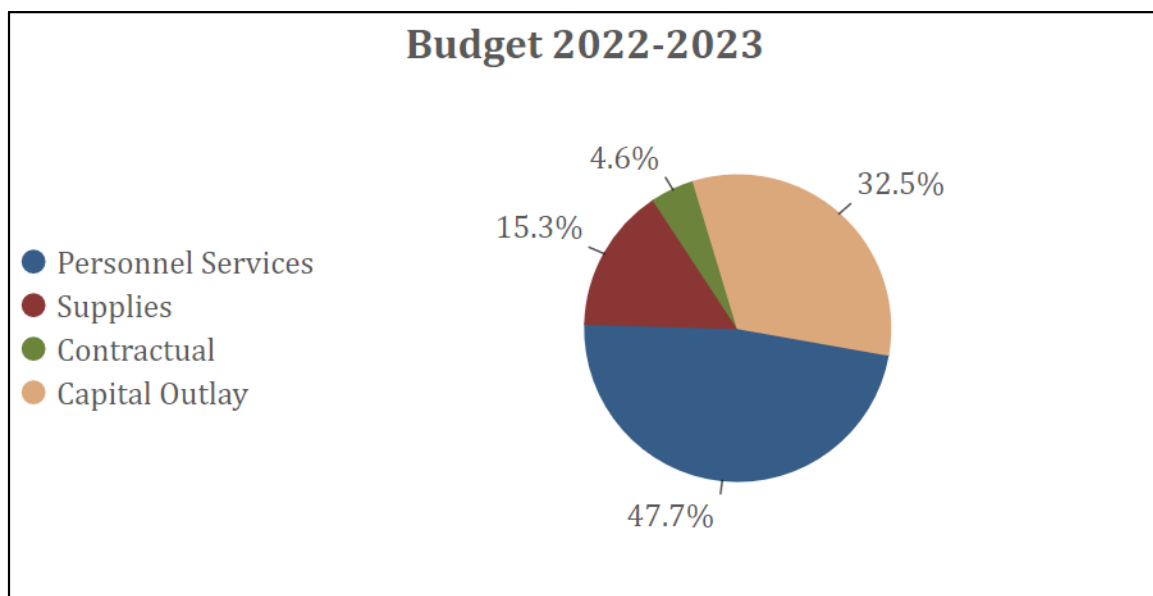
- Clean 18 miles of drainage ditches and City-owned facilities
- Complete 600 drainage related requests
- Clean all concrete-lined channels 3 times annually
- Repair concrete-lined channel section of Live Oak Creek through Forest Estates
- Build a silt catch basin on Live Oak Creek
- Clean all ditches in Mill Town area and replace all culverts
- Clean all ditches in Dugan area

# Drainage Maintenance 001-1530



## Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Personnel Services	\$ 618,177	\$ 710,659	\$ 653,062	\$ 734,543
Supplies	250,486	235,318	250,318	235,318
Contractual	1,652	70,864	70,864	70,864
Capital Outlay	-	473,356	473,356	500,000
<b>Total</b>	<b>\$ 870,315</b>	<b>\$ 1,490,197</b>	<b>\$ 1,447,600</b>	<b>\$ 1,540,725</b>



	Actual 2019-2020	Actual 2020-2021	Estimated 2021-2022	Budgeted 2022-2023
<b>Performance Measures</b>				
Number of drainage projects completed	5	5	4	5
Number miles of ditches cleaned	18	15	20	20
Number of trees recycled (in yards)	8,750	8,000	7,000	7,000
Number of work orders completed	655	580	600	600

## Supplemental Budget Requests

Drainage Improvements	\$500,000
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## Streets Maintenance 001-1540

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The Street Maintenance Department maintains and repairs all public streets and right of way in 73.9 square miles within the City of Conroe. 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. This department also responds to citizens' requests quickly and professionally to resolve issues and assists all departments in the City of Conroe as needed.

### Accomplishments for FY 2021 - 2022

- ✓ Mowed all the City rights-of-way six times annually (465.79 acres contracted)
- ✓ Mowed all City-owned drainage channels three times
- ✓ Swept City streets twice monthly (16,608 lane miles)
- ✓ Removed 4,160 cubic yards of sweepings from roadways
- ✓ Repaired 1,100 potholes within the City limits
- ✓ Assisted with all major events and parades
- ✓ Cleaned 12 homeless sites
- ✓ Performed neighborhood cleanup in a designated area
- ✓ Completed street improvements on Montgomery Park Blvd. and Westview Blvd.

### Goals & Objectives for FY 2022 - 2023

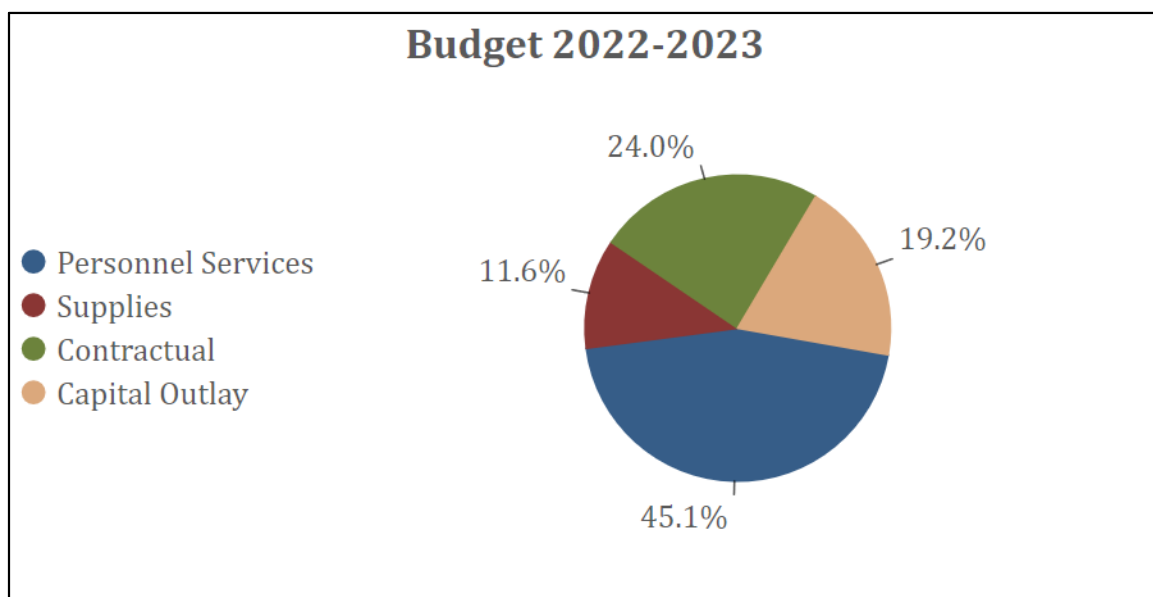
- Overlay 7 miles of City streets
- Continue with the crack seal program
- Continue mowing the City rights-of-way 6 times annually
- Collect data on newly developed subdivisions and enter into Cartegraph
- Continue to sweep City streets twice monthly with additional mileage
- Continue with homeless camp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

# Streets Maintenance 001-1540



## Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Personnel Services	\$ 2,017,260	\$ 2,201,906	\$ 1,993,037	\$ 2,345,470
Supplies	902,194	602,075	650,715	602,075
Contractual	1,322,929	1,249,251	1,249,251	1,249,251
Capital Outlay	-	500,000	507,068	1,000,000
<b>Total</b>	<b>\$ 4,242,383</b>	<b>\$ 4,553,232</b>	<b>\$ 4,400,071</b>	<b>\$ 5,196,796</b>



	Actual 2019-2020	Actual 2020-2021	Estimated 2021-2022	Budgeted 2022-2023
<b>Performance Measures</b>				
Number of miles streets swept	16,608	16,608	16,608	16,608
Number of work orders completed	2,550	2,200	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	4,310	4,310	4,310
Miles of streets overlaid	7	4	6	7

## Supplemental Budget Requests

Asphalt Overlay Program	\$1,000,000
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# Signal Maintenance 001-1550



Traffic Signal Maintenance is responsible for maintaining the traffic signal system in the City. Staff performs routine maintenance and emergency repairs to all traffic signals, signal systems, school zone flashing beacons, Street Luminaires, High Masts, downtown streetlights and warning lights. Staff also repair and maintain the complex electronic circuits of the microprocessor controllers. They also are on call 24 hours a day, seven days a week to respond to signal knockdowns or malfunctions. We maintain the current system through troubleshooting and repair and improve the operation of the signals through signal timing changes. The public is encouraged to report any problems that require immediate attention in order to ensure safety for all types of transportation on our roadways.

## Accomplishments for FY 2021 - 2022

- ✓ Upgraded 8 Signalized Intersections from loop detection to radar detection
- ✓ Install power supply/battery backup (UPS/BBU) systems at 10 signalized intersections
- ✓ Upgraded 5 Signalized Intersections traffic signal cabinet to TS2
- ✓ Upgraded all school zone controller timer clocks to TC-18 Scalable Based Controller and the program software
- ✓ Upgraded 20 Signalized Intersections traffic signal controller to Siemens m60 2.2
- ✓ Completed yearly maintenance on all traffic signals
- ✓ Completed all work orders

## Goals & Objectives for FY 2022 - 2023

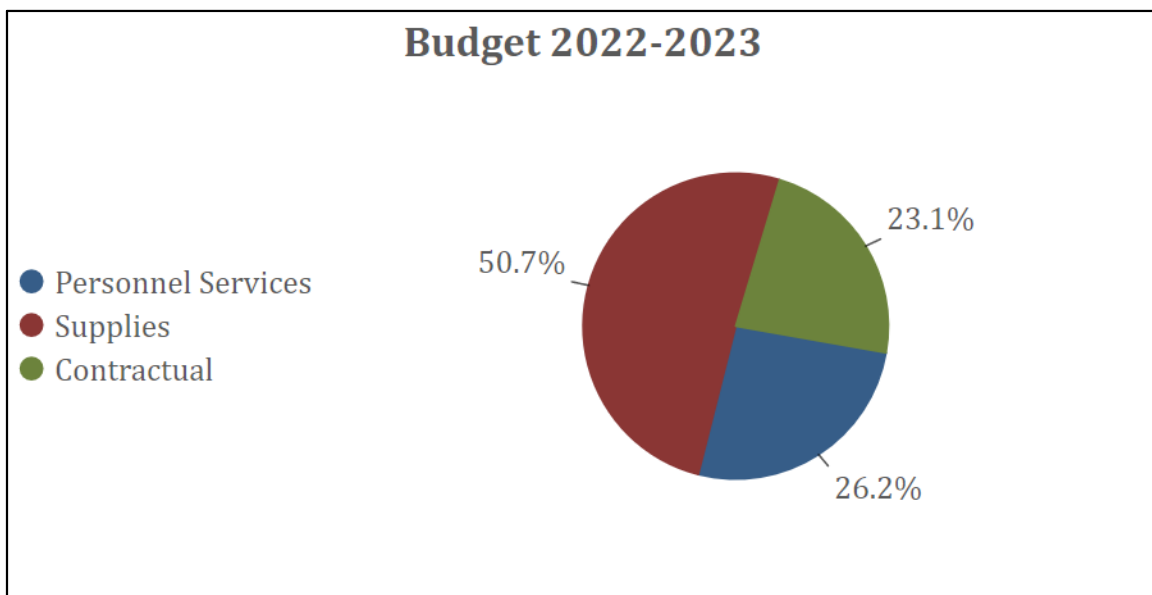
- Install fiber optic or cell phone modem to all Signalized Intersections for communication
- Replace all TS1 cabinet to all Signalized Intersections
- Upgrade all signalized intersection push buttons to an iNS2. PBS is a MUTCD compliant and provides valuable information with cues via both a vibrating arrow button and audible sounds, making the intersection accessible for all pedestrians
- Upgrade all signalized intersections on span wire
- Begin yearly maintenance again on all traffic signals
- Send employees to annual training to keep up to date on software and laws
- Inspect all traffic signal intersections and illumination for annual inspection reports

# Signal Maintenance 001-1550



## Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Personnel Services	\$ 415,532	\$ 395,013	\$ 407,729	\$ 422,775
Supplies	429,561	1,004,152	1,012,402	819,350
Contractual	224,530	373,474	373,474	373,474
Capital Outlay	-	-	2,356	-
<b>Total</b>	<b>\$ 1,069,623</b>	<b>\$ 1,772,639</b>	<b>\$ 1,795,961</b>	<b>\$ 1,615,599</b>



	Actual 2019-2020	Actual 2020-2021	Estimated 2021-2022	Budgeted 2022-2023
<b>Performance Measures</b>				
Signalized Intersections Maintained	118	122	125	130
School Zones Maintained	24	24	26	26
Signal Repair Work Orders	475	373	450	550
Oversized Load Permits/Inspections	451	339	450	450

# Sign Maintenance 001-1560

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The Sign Maintenance Department maintains all signage and pavement markings on the public right of way in the 73.9 square miles of Conroe City. 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 2021 - 2022

- ✓ Completed street light survey 4 times annually
- ✓ Completed 3,174 tasks
- ✓ Continue to collect data in newly developed areas
- ✓ Re-stripped League Line Rd. from Frazier to Bella Vita
- ✓ Re-stripped Longmire from Davis St. to N. Loop 336
- ✓ Re-stripped Sgt. Ed Holcomb from FM 2854/Metcalf to Davis St.

## Goals & Objectives for FY 2022 - 2023

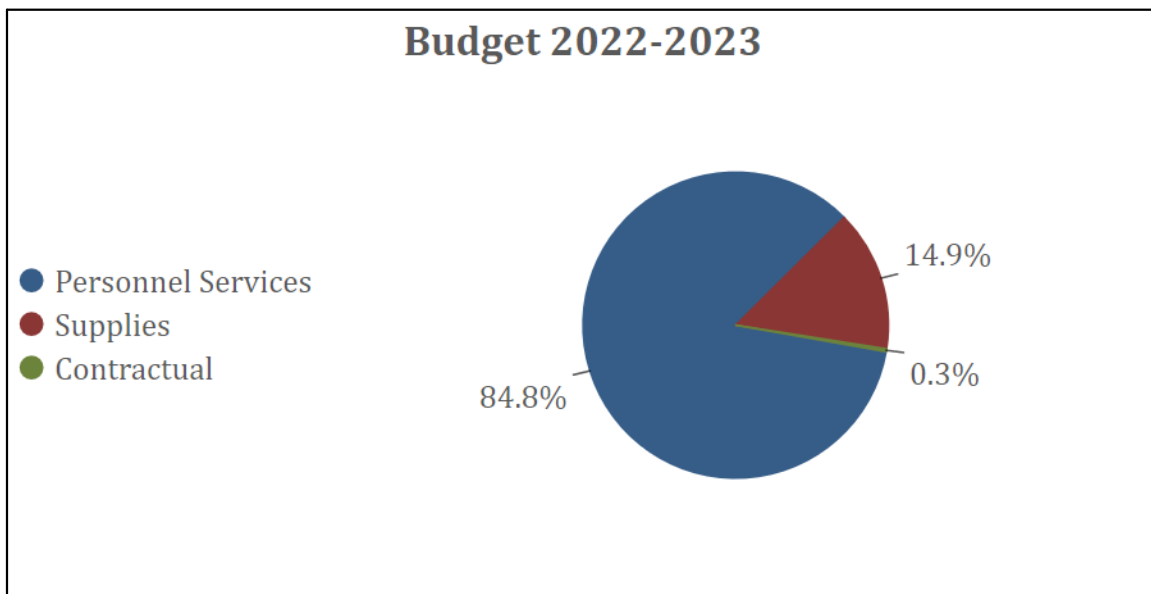
- Implement the reflectivity process and enter data into Cartegraph
- Re-stripe Longmire from Davis St. to N. Loop 336
- Complete 3,500 tasks
- Replace all street name signs in the Sunset Ridge subdivision
- Replace all street name signs in the Madeley Quarter area from E. Davis to Hilbig
- Replace all street name signs in the Wiggins Village subdivision
- Install all non-existing signage in newly annexed areas (ongoing)
- Replace all street name signs in the Holly Hills area
- Replace all signage and pavement markings in Robinwood

# Sign Maintenance 001-1560



## Expenditure Summary for FY 2022 - 2023

	<b>Actual 2020-2021</b>	<b>Amended 2021-2022</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Personnel Services	\$ 569,966	\$ 641,588	\$ 545,408	\$ 664,756
Supplies	108,505	116,750	144,990	116,750
Contractual	2,030	2,400	2,400	2,400
<b>Total</b>	<b>\$ 680,501</b>	<b>\$ 760,738</b>	<b>\$ 692,798</b>	<b>\$ 783,906</b>



<b>Performance Measures</b>	<b>Actual 2019-2020</b>	<b>Actual 2020-2021</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Number of work orders completed	3,500	3,174	3,500	3,500
Number of vehicles stickered	50	60	55	60
Number of Signs Repaired / Replaced	1,850	1,550	1,600	1,650
Number of Signs Manufactured	200	192	200	200



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

The Engineering division is responsible for maintaining and enforcing 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 to arrive at a satisfactory solution.

The Engineering division also designs major roadway improvements and improvements to the city's infrastructure to increase the water and sewer systems' capacity and 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 2021 - 2022

- ✓ Completed the Alligator Creek Master Drainage Study
- ✓ Designed and started construction – Sunset Ridge Water Line and East Semands Water Line
- ✓ Designed water plant sites – Seven Coves (CIDC), Conroe Industrial Park West (CIDC), Moran Ranch
- ✓ Constructed General Land Office Sewer Projects for Reimbursement – 2016 Flooding Grant Phase 2
- ✓ Constructed the Wastewater Treatment Plant Berm – FEMA Reimbursement
- ✓ Continued construction of new South Conroe Wastewater Treatment Plant
- ✓ Started construction on the Tanglewood/Briarwood Phase IA Street Rehab and Sunset Rehab
- ✓ Constructed Sherman and Wiggins Village Street Rehab
- ✓ Designed water line projects – Rivershire and Gladstell
- ✓ Constructed water line project – Ed Kharbat Drive

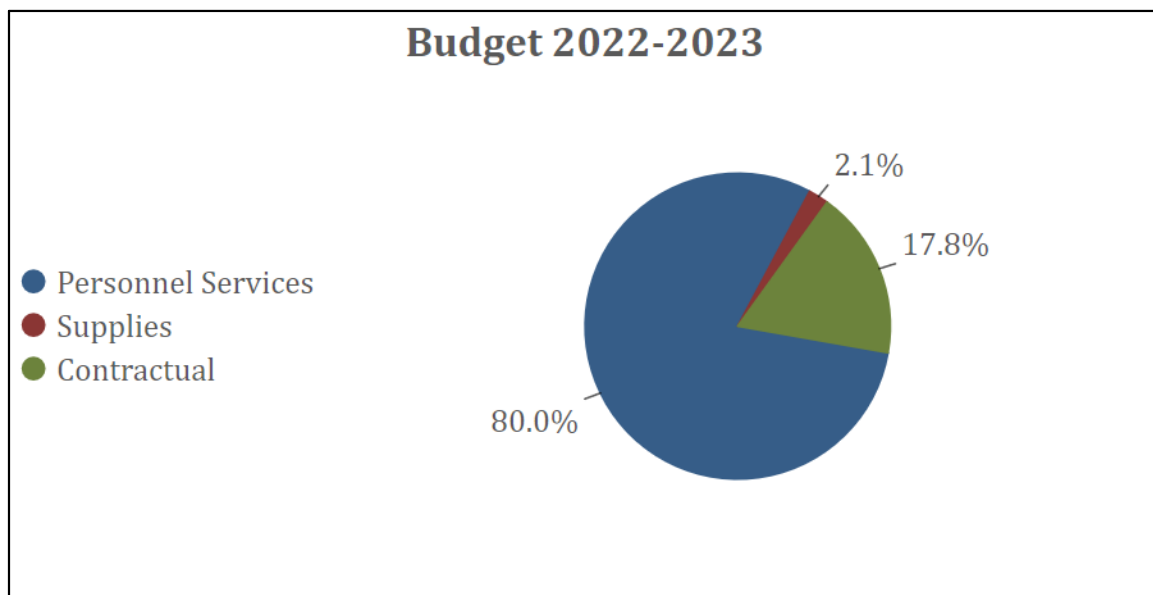
## Goals & Objectives for FY 2022 - 2023

- Complete Drainage Study and identify areas for drainage improvements
- Design for Old Conroe Road Project
- Design Sidewalks – Alligator Creek Hike & Bike Southwest
- Design Water Projects – Conroe Hospital Area Rehab
- Complete design and start construction – David Memorial Roadway Extension
- Continue construction – Gravity main Replacement – Upper Stewart Creek Phase 1, Trunk Line Replacement – Stewarts Creek (Avenue M to Ed Kharbat)
- Construct - Sanitary Sewer Overflow Initiative (SSOI) Section 8
- Design – SSOI Section 9



## Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Personnel Services	\$ 2,742,604	\$ 2,960,162	\$ 3,084,479	\$ 3,219,201
Supplies	100,942	93,008	112,561	86,008
Contractual	621,042	716,805	700,883	716,805
Capital Outlay	-	40,645	60,040	-
<b>Total</b>	<b>\$ 3,464,588</b>	<b>\$ 3,810,620</b>	<b>\$ 3,957,963</b>	<b>\$ 4,022,014</b>



	Actual 2020-2021	Actual 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
<b>Performance Measures</b>				
Number of Development Plans, MS4 & Floodplain Permits Reviewed	425	591	590	590
Number of Plats Reviewed	145	147	177	177
Number of Inspections Performed	16,092	16,414	16,500	16,500
Number of Design Projects	24	36	12	10
Number of Construction Projects	38	47	42	42
Review Revenue	\$938,867	\$1,265,144	\$1,500,000	\$1,500,000

# Building Inspections & Permits 001-1580



The Building Inspections Division assists in completing many ongoing projects and development relative to the City's Building and Permitting processes. The structural safety and quality of buildings provide safety, longevity, and value. 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.

## Accomplishments for FY 2021 - 2022

- ✓ Eliminated redundancies in department processes, improving productivity
- ✓ Entered into a contract with CityView permitting software
- ✓ Continued training and yearly certifications for staff
- ✓ Provided yearly updated and accurate reports to various departments and agencies
- ✓ Responded to customer's issues and questions
- ✓ Processed more than 21,600 permits in a timely and effective manner
- ✓ Completed over 63,853 building inspections
- ✓ Slated to bring in over approximately \$6.6M in revenue
- ✓ Compiled multiple monthly reports for the U.S. Census Bureau
- ✓ Exceeded citizen's expectations & provided outstanding customer service

## Goals & Objectives for FY 2022 - 2023

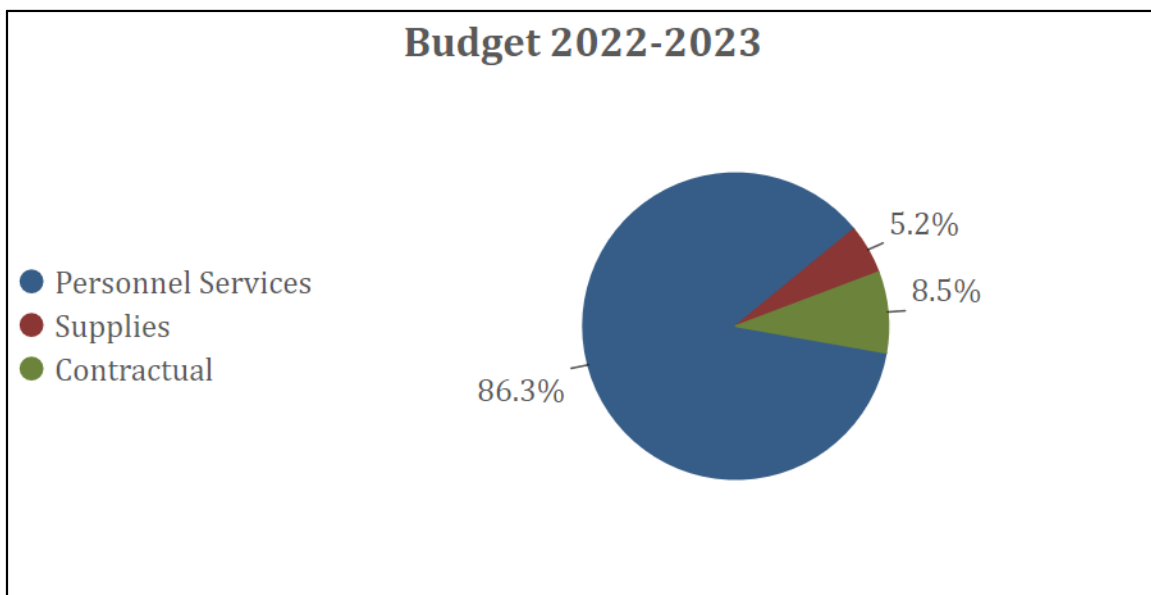
- Continue analyzing department processes to eliminate inefficiencies
- Build a new permit software platform (CityView) to streamline the permit process
- Achieve appropriate staffing levels
- Continue improving cross-training for staff
- Exceed citizen's expectations & give outstanding customer service
- Update forms and applications relating to ordinance changes, building codes, and other such documents
- Effectively respond to customer's issues and questions
- Process permits timely and effectively
- Ensure quality service within permits
- Complete all necessary building inspections

# Building Inspections & Permits 001-1580



## Expenditure Summary for FY 2022 - 2023

	<b>Actual 2020-2021</b>	<b>Amended 2021-2022</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Personnel Services	\$ 1,325,020	\$ 1,445,123	\$ 1,468,169	\$ 1,614,069
Supplies	52,913	158,536	165,411	97,036
Contractual	76,434	219,268	158,768	159,268
Capital Outlay	-	485,011	517,863	-
<b>Total</b>	<b>\$ 1,454,367</b>	<b>\$ 2,307,938</b>	<b>\$ 2,310,211</b>	<b>\$ 1,870,373</b>



	<b>Actual 2019-2020</b>	<b>Actual 2020-2021</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
<b>Performance Measures</b>				
Number of Permits Issued	15,707	21,602	25,000	25,000
Number of Inspections	40,796	63,853	65,000	65,000
Revenue - Permits	\$4,580,850	\$6,661,851	\$6,750,000	\$6,750,000



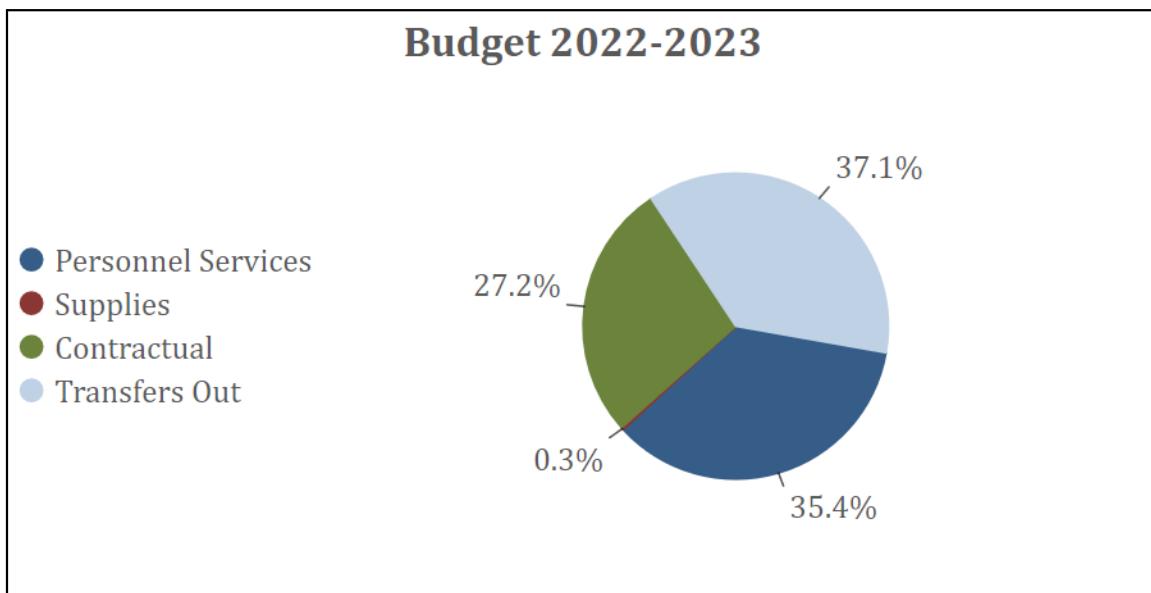
## GF Non-Departmental 001-1800



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 2022 - 2023

	<b>Actual 2020-2021</b>	<b>Amended 2021-2022</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Personnel Services	\$ 1,830,212	\$ 3,902,226	\$ 1,875,682	\$ 7,452,045
Supplies	42,276	40,000	56,000	56,000
Contractual	4,600,545	4,444,653	4,545,496	5,733,030
Capital Outlay	2,529,094	710,677	382,020	-
Transfers Out	7,364,051	10,719,306	11,540,408	7,810,005
Debt Service	81,267	-	-	-
<b>Total</b>	<b>\$ 16,447,445</b>	<b>\$ 19,816,862</b>	<b>\$ 18,399,606</b>	<b>\$ 21,051,080</b>



### Supplemental Budget Requests

2% Salary Market Adjustment	\$1,091,232
3.5% Merit Non-Civil Service Only	\$651,917
STEP Increases - Civil-Service Only	\$936,421
IT Replacement Fund Contribution - General Fund	\$1,180,426
22-23 Health, Dental & Vision Increase	\$2,742,440
VERF Contribution - General Fund	\$1,275,597
VERF Contribution - Fire Department	\$1,000,000



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# **WATER & SEWER OPERATING FUND**

**FY 22-23 Budget Summary  
Water and Sewer Operating Fund**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Dollar FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Working Capital:</b>		\$ 33,120,069	\$ 33,120,069	\$ -	\$ 30,082,249	\$ -	\$ 30,082,249	\$ -	0.0%
<b>Revenues:</b>									
Revenues	\$ 59,313,942	\$ 55,895,677	\$ 56,148,857	\$ 253,180	\$ 56,619,679	\$ -	\$ 56,619,679	\$ 724,002	1.3%
<b>Total Revenues</b>	<b>\$ 59,313,942</b>	<b>\$ 55,895,677</b>	<b>\$ 56,148,857</b>	<b>\$ 253,180</b>	<b>\$ 56,619,679</b>	<b>\$ -</b>	<b>\$ 56,619,679</b>	<b>\$ 724,002</b>	<b>1.3%</b>
<b>Total Resources:</b>	<b>\$ 59,313,942</b>	<b>\$ 89,015,746</b>	<b>\$ 89,268,926</b>	<b>\$ 253,180</b>	<b>\$ 86,701,928</b>	<b>\$ -</b>	<b>\$ 86,701,928</b>	<b>\$ 724,002</b>	<b>0.8%</b>
<b>Expenditures:</b>									
Utility Billing	\$ 1,889,817	\$ 1,746,148	\$ 1,730,035	\$ 16,113	\$ 1,884,763	\$ 1,067,030	\$ 2,951,793	\$ 1,205,645	69.0%
Public Works	1,428,970	2,367,617	2,412,778	(45,161)	2,086,311	-	2,086,311	(281,306)	-11.9%
Water	5,192,701	5,368,905	5,319,757	49,149	4,486,573	500,000	4,986,573	(382,332)	-7.1%
Surface Water	13,378,318	14,533,358	14,497,388	35,970	15,378,538	-	15,378,538	845,180	5.8%
Conroe Central Wastewater P	-	2,034,915	2,034,515	400	1,481,800	300,000	1,781,800	(253,115)	-12.4%
Wastewater Treatment	3,630,368	3,403,112	3,389,436	13,676	3,061,768	-	3,061,768	(341,344)	-10.0%
Sewer	1,697,348	3,020,501	2,899,062	121,439	2,442,859	500,000	2,942,859	(77,642)	-2.6%
Pump & Motor Maint	1,476,953	1,577,839	1,586,473	(8,634)	1,410,394	-	1,410,394	(167,445)	-10.6%
W/S Non-Departmental	20,860,553	28,694,795	25,317,233	3,377,562	25,676,190	1,354,836	27,031,026	(1,663,769)	-5.8%
<b>Total Expenditures</b>	<b>\$ 49,555,027</b>	<b>\$ 62,747,190</b>	<b>\$ 59,186,677</b>	<b>\$ 3,560,513</b>	<b>\$ 57,909,196</b>	<b>\$ 3,721,866</b>	<b>\$ 61,631,062</b>	<b>\$ (1,116,128)</b>	<b>-1.8%</b>
<b>New Working Capital:</b>		\$ 26,268,556	\$ 30,082,249	\$ 3,813,693	\$ 28,792,732		\$ 25,070,866	\$ (1,197,690)	
<b>60-Day Reserve:</b>		\$ 10,315,638	\$ 9,730,290		\$ 9,520,272		\$ 10,132,147		
<b>Over/(Under):</b>		15,952,918	20,351,959		19,272,461		14,938,720		
<b>Budget Contingency:</b>		\$ 5,157,819	\$ 4,865,145		\$ 4,760,136		\$ 5,066,073		
<b>Over/(Under) 30-Days:</b>		10,795,099	15,486,814		14,512,325		9,872,647		
<b>Breakdown of Transfer In:</b>									
					\$ 116,700				
					13,318				
<b>Total</b>					<b>\$ 130,018</b>				
<b>Breakdown of Transfer Out:</b>									
					20,939,315				
					180,456				
					423,578				
					340,968				
<b>Total</b>					<b>\$ 21,884,317</b>				

**FY 22-23 Budget Summary by Category**  
**Water and Sewer Operating Fund**

	<b>FY 21-22 Budget</b>	<b>FY 21-22 Estimate</b>	<b>Under/ (Over)</b>	<b>FY 22-23 Base</b>	<b>FY 22-23 Supplemental</b>	<b>FY 22-23 Proposed</b>
<b>Personnel</b>	\$ 8,594,318	\$ 8,551,204	\$ 43,114	\$ 8,527,376	\$ 750,802	\$ 9,278,178
<b>Supplies</b>	3,054,953	3,102,768	(47,815)	2,982,948	780,234	3,763,182
<b>Contractual</b>	22,874,304	22,767,617	106,687	22,987,851	586,796	23,574,647
<b>Capital Outlay</b>	1,928,541	1,623,014	305,527	-	1,000,000	1,000,000
<b>Transfers</b>	26,295,074	23,142,074	3,153,000	23,411,021	604,034	24,015,055
<b>Debt Service</b>	-	-	-	-	-	-
<b>Total</b>	<b>\$ 62,747,190</b>	<b>\$ 59,186,677</b>	<b>\$ 3,560,513</b>	<b>\$ 57,909,196</b>	<b>\$ 3,721,866</b>	<b>\$ 61,631,062</b>

**FY 22-23 Supplemental Requests  
Water and Sewer Operating Fund**

Department/Division		ID	Supplemental Request Title	Requested Amount <sup>1</sup>	FY 21-22 Purchase <sup>2</sup>	FY 22-23 Approved <sup>3</sup>	Type
002-2800	Utility Billing	1166	Account Representative	\$ 67,139	\$ -	\$ -	New Personnel
002-2800	Utility Billing	1182	Increase Verizon Field Phone Lap Tops and MiFi	8,000	-	8,000	Non-Discretionary Adjustment
002-2800	Utility Billing	1183	Core and Main Meter Software Agreement	4,000	-	4,000	Non-Discretionary Adjustment
002-2800	Utility Billing	1185	KIOSK Yearly Maintenance Agreement Increase	4,674	-	4,674	Non-Discretionary Adjustment
002-2800	Utility Billing	1186	Ameresco Contract - Neptune 360 AMI Cloud Fees	10,000	-	10,000	Non-Discretionary Adjustment
002-2800	Utility Billing	1187	Credit Card Fees For Online Payments	290,000	-	290,000	Non-Discretionary Adjustment
002-2800	Utility Billing	1188	Ameresco Contract /Annual M&V Performance Sched	13,000	-	13,000	Non-Discretionary Adjustment
002-2800	Utility Billing	1189	Replace Broken Filing Cabinets	8,000	-	-	Replacement Equipment
002-2800	Utility Billing	1193	Ameresco Contract -Incode Tyler Tech Software Fees	750	-	750	Non-Discretionary Adjustment
002-2800	Utility Billing	1194	Ameresco Contract - Verizon Backhaul Fees	16,000	-	16,000	Non-Discretionary Adjustment
002-2800	Utility Billing	1195	Ameresco Contract - Water Smart Annual Fees	66,872	-	66,872	Non-Discretionary Adjustment
002-2800	Utility Billing	1205	Add 2 Additional Monopoles Due To City Growth	300,000	-	-	Enhanced Program
002-2800	Utility Billing	1223	Adcomp Gateway Monthly Fees	1,500	-	1,500	Non-Discretionary Adjustment
002-2800	Utility Billing	1228	CSII - Collection Service Delinquent Fees	15,000	-	15,000	Non-Discretionary Adjustment
002-2800	Utility Billing	1229	Audio Tel Software Maintenance	2,000	-	2,000	Non-Discretionary Adjustment
002-2800	Utility Billing	1254	Setting New Meter Sets	647,089	-	-	Enhanced Program
002-2800	Utility Billing	1439	Additional Funds for Stuck Meters and T-10's	635,234	-	635,234	Non-Discretionary Adjustment
<b>Utility Billing Total</b>				<b>\$ 2,089,258</b>	<b>\$ -</b>	<b>\$ 1,067,030</b>	
002-2820	Water	1249	Increase Overtime	63,269	-	-	Enhanced Program
002-2820	Water	1329	Water Infrastructure Repairs	500,000	-	500,000	New Program
<b>Water Total</b>				<b>\$ 563,269</b>	<b>\$ -</b>	<b>\$ 500,000</b>	
002-2880	Conroe Central Wastewater Plant	1191	Category 80 - Contractual Target Number Adjustmen	155,000	-	155,000	Non-Discretionary Adjustment
002-2880	Conroe Central Wastewater Plant	1237	Category 71 - Supplies Target Number Adjustment	145,000	-	145,000	Non-Discretionary Adjustment
<b>Conroe Central Wastewater Plant Total</b>				<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ 300,000</b>	
002-2881	Wastewater Treatment Plant	1242	SW WWTP Fork Lift	77,500	-	-	New Equipment
<b>Wastewater Treatment Plant Total</b>				<b>\$ 77,500</b>	<b>\$ -</b>	<b>\$ -</b>	
002-2882	Sewer	1240	Dump Truck Replacements (1835, 1601)	125,000	-	-	New Equipment
002-2882	Sewer	1250	Increase Overtime	64,015	-	-	Enhanced Program
002-2882	Sewer	1251	E85 Bobcat Excavator	115,000	-	-	New Equipment
002-2882	Sewer	1328	Sewer Infrastructure Repairs	500,000	-	500,000	New Program
<b>Sewer Total</b>				<b>\$ 804,015</b>	<b>\$ -</b>	<b>\$ 500,000</b>	
002-2883	Pump & Motor Maintenance	1348	Journeyman Electrician & Pump Mechanic	224,325	-	-	New Personnel
002-2883	Pump & Motor Maintenance	1359	E35 Compact Excavator	52,000	-	-	New Equipment
002-2883	Pump & Motor Maintenance	1481	Journeyman Electrician & Pump Mechanic	137,020	-	-	New Personnel
<b>Pump &amp; Motor Maintenance Total</b>				<b>\$ 413,345</b>	<b>\$ -</b>	<b>\$ -</b>	
002-2900	W&S Non-Departmental	1441	2% Salary Market Adjustment	127,317	-	127,317	Enhanced Program
002-2900	W&S Non-Departmental	1448	3.5% Merit Non-Civil Service Only	170,605	-	170,605	Enhanced Program
002-2900	W&S Non-Departmental	1458	22-23 Health, Dental & Vision Increase	452,880	-	452,880	Enhanced Program
002-2900	W&S Non-Departmental	1467	VERF Contribution - Water & Sewer Fund	423,578	-	423,578	Replacement Equipment
002-2900	W&S Non-Departmental	1476	IT Replacement Fund Contribution - Water/Sewer Fd	180,456	-	180,456	Replacement Equipment
<b>W&amp;S Non-Departmental Total</b>				<b>\$ 1,354,836</b>	<b>\$ -</b>	<b>\$ 1,354,836</b>	

**FY 22-23 Supplemental Requests  
Water and Sewer Operating Fund**

Department/Division	ID	Supplemental Request Title	Requested Amount <sup>1</sup>	FY 21-22 Purchase <sup>2</sup>	FY 22-23 Approved <sup>3</sup>	Type
<b>Water &amp; Sewer Fund Total</b>			<b>\$ 5,602,223</b>	<b>\$ -</b>	<b>\$ 3,721,866</b>	

**Definitions:**

1. Requested Amount - The total cost of the project. Also, the cost that was requested through the supplemental request.
2. FY 21-22 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 22-23 Approved - These items are included in the Operating Budget as supplementals.

**Notes:**

If there is no funding listed in the FY21-22 Purchase or FY 22-23 Approved columns, then the supplemental request was not approved for funding.

# Water & Sewer Operating Fund Revenues

Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
5105 - Groundwater Conservation Fee	\$ 215,974	\$ 219,357	\$ 218,129	\$ 223,582
5100 - Water Charges	15,513,115	15,800,862	16,176,631	16,786,005
5110 - Sewer Charges	21,312,054	21,060,459	21,719,680	22,291,908
5115 - Surface Water Conversion Fee	12,132,860	13,233,818	13,219,850	13,224,326
5116 - Discharged Water Sales	313,796	466,404	116,601	-
5120 - Water Taps	971,857	584,580	793,008	701,200
5130 - Sewer Taps	87,150	70,254	64,606	63,568
5140 - Reconnects	3,535	3,777	2,590	2,590
5150 - Service Charges	535,978	447,474	532,834	548,819
5170 - Special Revenue/Water & Sewer	28,230	29,411	16,469	29,411
5180 - Pretreatment Fees	210,557	201,902	300,128	300,128
<b>Charges for Sales and Services Subtotal</b>	<b>\$ 51,325,106</b>	<b>\$ 52,118,298</b>	<b>\$ 53,160,526</b>	<b>\$ 54,171,537</b>
6030 - Lease Income	600	-	-	-
<b>Lease Income Subtotal</b>	<b>\$ 600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
6106 - Intergovernmental - Local	1,430,787	1,369,985	1,656,251	1,656,251
6108 - Intergovernmental - Federal	1,990,795	-	454,580	-
<b>Intergovernmental Subtotal</b>	<b>\$ 3,421,582</b>	<b>\$ 1,369,985</b>	<b>\$ 2,110,831</b>	<b>\$ 1,656,251</b>
6010 - Interest On Investments	102,882	51,544	119,169	120,361
<b>Investment Income Subtotal</b>	<b>\$ 102,882</b>	<b>\$ 51,544</b>	<b>\$ 119,169</b>	<b>\$ 120,361</b>
6015 - FMV Adjustment - Investments	(76,429)	-	-	-
<b>Net Change in Fair Value of Investments Subtotal</b>	<b>\$ (76,429)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
6020 - Penalty and Interest	512,556	500,333	539,112	539,112
<b>Penalties and Interest Subtotal</b>	<b>\$ 512,556</b>	<b>\$ 500,333</b>	<b>\$ 539,112</b>	<b>\$ 539,112</b>
6060 - Unanticipated Revenues	83,778	2,400	53,520	2,400
6070 - Short and Over	253	-	53	-
6080 - Donations	4,098,165	-	-	-
6110 - Insurance Proceeds	11,134	-	-	-
6951 - Gain On Sale Of Cap Asset	(651,274)	-	-	-
<b>Miscellaneous Subtotal</b>	<b>\$ 3,542,056</b>	<b>\$ 2,400</b>	<b>\$ 53,573</b>	<b>\$ 2,400</b>
6550 - Transfer In	485,588	1,853,117	165,646	130,018
<b>Transfers In Subtotal</b>	<b>\$ 485,588</b>	<b>\$ 1,853,117</b>	<b>\$ 165,646</b>	<b>\$ 130,018</b>
<b>Total Revenues</b>	<b>\$ 59,313,941</b>	<b>\$ 55,895,677</b>	<b>\$ 56,148,857</b>	<b>\$ 56,619,679</b>



## Utility Billing 002-2800

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Utility Billing's mission is to ensure accuracy in the assessment of water, sewer, and solid waste 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 2021 - 2022**

- ✓ Researched and selected the Mach10 version 5 as the new standard meter
- ✓ Continued class D water license training for all meter technicians
- ✓ Updated the Utility Billing Departments standard operating procedures for Account Representatives and Meter Technicians as needed
- ✓ Developed new credit return policy with Core & Main and Neptune for old meters
- ✓ Assisted with Interstate Batteries recycle event for the City of Conroe in October
- ✓ Reduced Account Representatives overall keying error frequency through self auditing procedures

### **Goals & Objectives for FY 2022 - 2023**

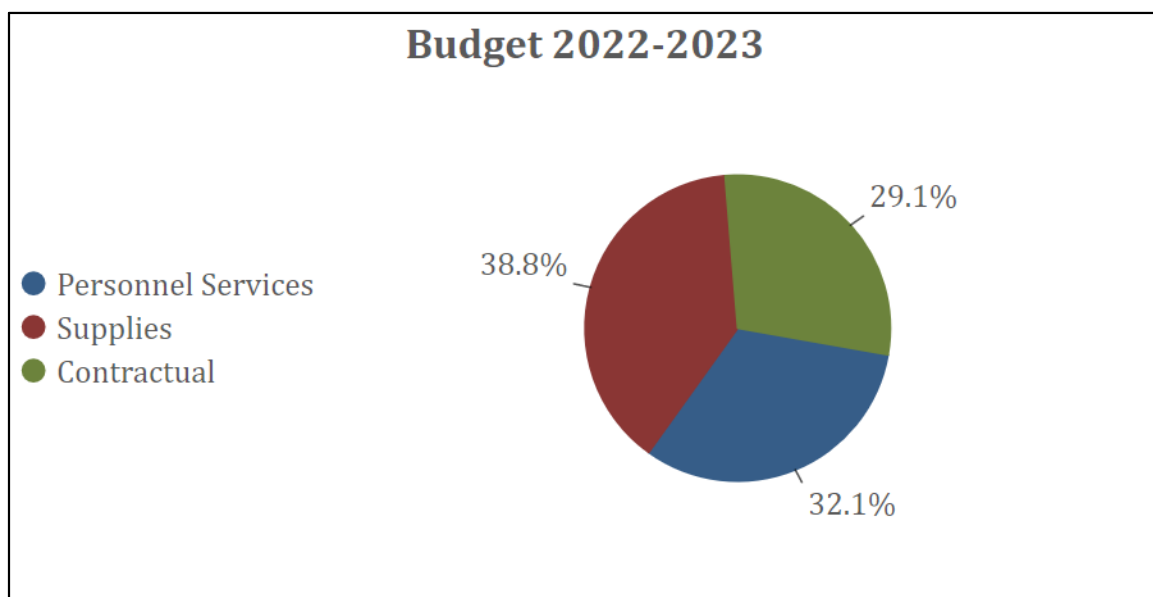
- Develop a schedule for City departments to use flyers in the City's utility bills to increase customer communications
- Coordinate and communicate the City's annual recycle event
- Continue working with Tyler Technologies developing an online application process
- Continue to update the Utility Billing Department standard operating procedures for Account Representatives and Meter Technicians as needed
- Continue self auditing procedures in Utility Billing to reduce key errors
- Coordinate and manage the Ameresco Automated Metering Infrastructure (AMI) project
- Coordinate and manage the Water Smart project to improve customer service
- Coordinate and manage the new Lockbox project for customer payments

# Utility Billing 002-2800



## Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Personnel Services	\$ 902,464	\$ 954,592	\$ 931,718	\$ 948,543
Supplies	408,111	75,888	70,691	1,144,582
Contractual	567,445	680,005	680,549	858,668
Capital Outlay	11,797	35,663	47,077	-
<b>Total</b>	<b>\$ 1,889,817</b>	<b>\$ 1,746,148</b>	<b>\$ 1,730,035</b>	<b>\$ 2,951,793</b>



	Actual 2019-2020	Actual 2020-2021	Estimated 2021-2022	Budgeted 2022-2023
<b>Performance Measures</b>				
Number of connect service orders	3,455	4,871	7,436	8,179
Number of occupant change service orders	2,001	2,607	4,120	4,532
Number of disconnect service orders	2,315	8,296	10,096	11,105
Number of reinstate service orders	4,433	4,584	5,812	6,020
Total number of transactions completed	21,884	24,003	30,268	33,294
Total number of utility billings	248,430	284,492	401,620	433,749

## Supplemental Budget Requests

Increase Verizon Field Phone Lap Tops and MiFi	\$8,000
Core and Main Meter Software Agreement	\$4,000



## Utility Billing 002-2800

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KIOSK Yearly Maintenance Agreement Increase	\$4,674
Ameresco Contract - Neptune 360 AMI Cloud Fees	\$10,000
Credit Card Fees For Online Payments	\$290,000
Ameresco Contract /Annual M&V Performance Schedule	\$13,000
Ameresco Contract -Incode Tyler Tech Software Fees	\$750
Ameresco Contract - Verizon Backhaul Fees	\$16,000
Ameresco Contract - Water Smart Annual Fees	\$66,872
Adcomp Gateway Monthly Fees	\$1,500
CSII - Collection Service Delinquent Fees	\$15,000
Audio Tel Software Maintenance	\$2,000
Additional Funds for Stuck Meters and T-10's	\$635,234



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 providing water and sewer utilities, maintaining streets and drainage, and maintaining traffic signals while always planning for the future. 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 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 planning the water distribution emergency response plan.

### **Accomplishments for FY 2021 - 2022**

- ✓ Completed Conroe Central Wastewater Plant Construction
- ✓ Trained staff and collected asset data for CarteGraph OMS software
- ✓ Issued 15,200 tasks/work orders
- ✓ Answered 17,100 calls at the call center
- ✓ Issued 5,360 requests from the public to create tasks/work orders
- ✓ Developed a program for private well cross-connection protection
- ✓ Began Water Service Line Inventory for New Lead and Copper Rule

### **Goals & Objectives for FY 2022 - 2023**

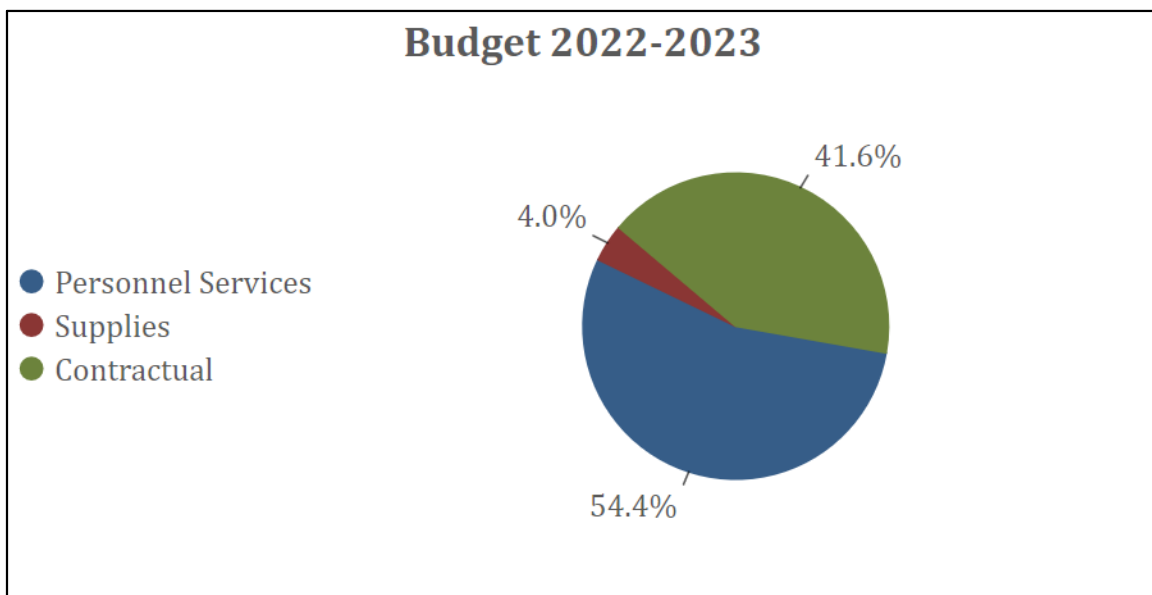
- Update Water Master Plan
- Complete Bed & Banks Amendment reflecting new discharge authorization at the Conroe Central Wastewater Treatment Plant
- Answer 16,000 calls at the call center
- Issue 5,500 requests from the public to create tasks/work orders
- Take 350 Water and Sewer Tap Applications

# Public Works 002-2810



## Expenditure Summary for FY 2022 - 2023

	<b>Actual 2020-2021</b>	<b>Amended 2021-2022</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Personnel Services	\$ 899,257	\$ 981,136	\$ 1,011,019	\$ 1,134,740
Supplies	97,052	83,115	89,979	83,205
Contractual	432,661	1,268,366	1,268,636	868,366
Capital Outlay	-	35,000	43,144	-
<b>Total</b>	<b>\$ 1,428,970</b>	<b>\$ 2,367,617</b>	<b>\$ 2,412,778</b>	<b>\$ 2,086,311</b>



	<b>Actual 2019-2020</b>	<b>Actual 2020-2021</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
<b>Performance Measures</b>				
Work Orders / Tasks Issued	11,250	15,200	15,000	15,000
Requests for Tasks / Work Orders	4,900	5,360	5,500	5,700
Call Center Calls Taken	14,890	17,100	16,000	16,500
Water and Sewer Tap Applications	178	311	350	375



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 27 active City of Conroe water wells, storage tank facilities, and pressure control stations.

### **Accomplishments for FY 2021 - 2022**

- ✓ 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 3,159 maintenance and production department tasks
- ✓ Completed 8,000+ water utility locates
- ✓ Maintained the Safety Program for the Public Works Department
- ✓ Completed the integration of Water Plants 25 & 26 into the water distribution system
- ✓ Continued the Corrosion Control Study and OWQP recommendations on the water distribution system

### **Goals & Objectives for FY 2022 - 2023**

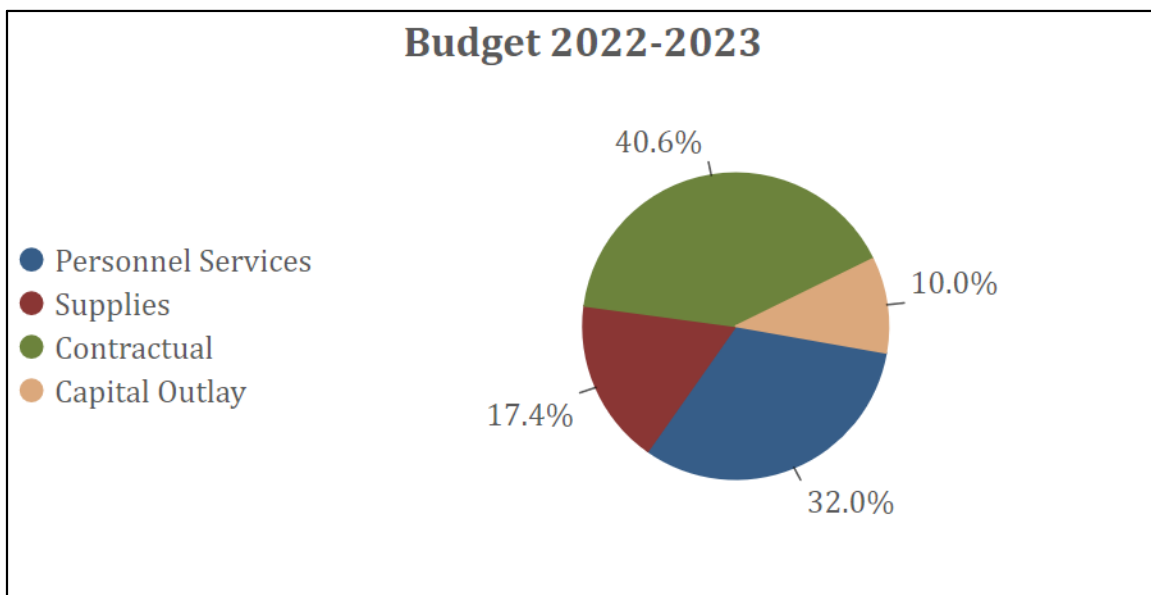
- Complete all of the water taps within 10 days of approval
- Update the water distribution maps
- Maintain Conroe's Superior Water Quality rating through TCEQ
- Continue replacing current BACT sample sites with sample stations
- Complete the Corrosion Control Study and OWQP recommendations of the water distribution system
- Completed rehab of the Main St and First St water ground storage tanks

# Water 002-2820



## Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Personnel Services	\$ 1,521,110	\$ 1,476,877	\$ 1,527,404	\$ 1,595,100
Supplies	1,577,235	1,306,400	1,343,807	865,845
Contractual	1,693,307	2,025,628	2,112,900	2,025,628
Capital Outlay	401,049	560,000	335,646	500,000
<b>Total</b>	<b>\$ 5,192,701</b>	<b>\$ 5,368,905</b>	<b>\$ 5,319,757</b>	<b>\$ 4,986,573</b>



	Actual 2019-2020	Actual 2020-2021	Estimated 2021-2022	Budgeted 2022-2023
<b>Performance Measures</b>				
Water locates	7,500	8,000	8,000	8,500
Water taps	191	190	189	200
Water main extensions (linear feet)	500	500	500	500
Water leak repairs	1,141	1,342	1,250	1,400
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

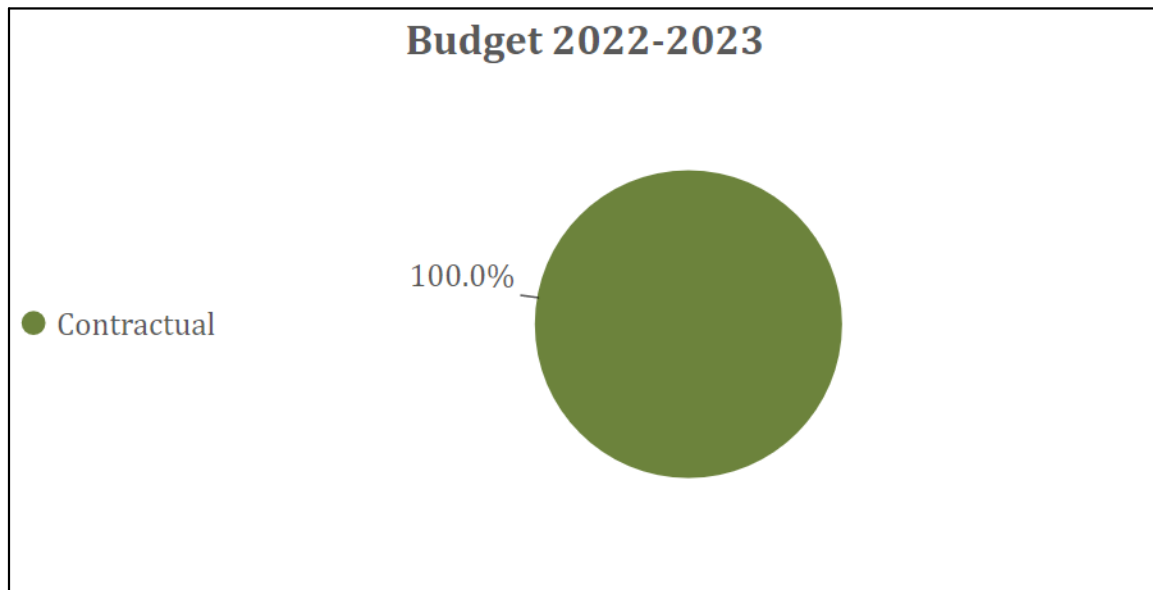


The City is a participant in the San Jacinto River Authority (SJRA) Groundwater Reduction Plan (GRP). The SJRA has constructed a surface water treatment facility and transmission system to provide treated surface water to the City. The transmission system was interconnected to the City's water system, 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 2022 - 2023

	<b>Actual 2020-2021</b>	<b>Amended 2021-2022</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Contractual	\$ 13,378,318	\$ 14,533,358	\$ 14,497,388	\$ 15,378,538
<b>Total</b>	<b>\$ 13,378,318</b>	<b>\$ 14,533,358</b>	<b>\$ 14,497,388</b>	<b>\$ 15,378,538</b>





# 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%
22-23	\$ 2.99	3.8%	\$ 3.41	3.3%	\$ 3.60	0.0%

SWC - Surface Water Conservation

SJRA - San Jacinto River Authority

# Conroe Central Wastewater Plant 002-2880

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The Wastewater Treatment Department operates the City of Conroe's Conroe Central Wastewater Treatment Facility, permitting 6.0 Million Gallons a day. The Wastewater Treatment department prides itself on outperforming 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 protecting the waters of The State of Texas and the environment in and around the City of Conroe.

## Accomplishments for FY 2021 - 2022

- ✓ Successfully started up and commissioned Conroe Central WWTP.
- ✓ Conroe Central WWTP (CC WWTP) discharged approximately 480 million gallons of wastewater effluent into the San Jacinto River within limits established by the Texas Commission on Environmental Quality (TCEQ) discharge permit
- ✓ Successfully created Operations manual for CC WWTP.
- ✓ Start the TCEQ required Technically Based Local Limit Redevelopment to ensure the plant meets and exceeds the requirements set by the TCEQ discharge permit
- ✓ Processed and disposed of approximately 2000 cubic yards of municipal bio-solids for beneficial reuse

## Goals & Objectives for FY 2022 - 2023

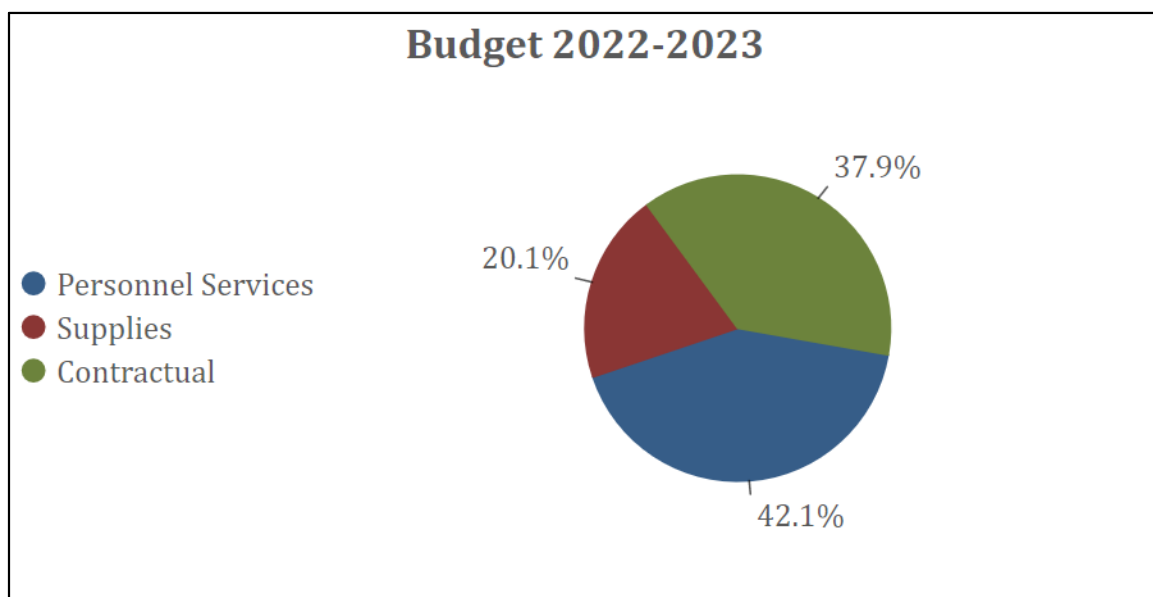
- Conroe Central WWTP (CC WWTP) to discharge approximately 1.46 billion gallons of wastewater effluent within the limits established by the Texas Commission on Environmental Quality (TCEQ) discharge permit
- Continue to look for new innovative, and less costly ways to meet the discharge permit, ultimately saving money through energy and operations 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 and implement a preventative maintenance program for Conroe Central WWTP

# Conroe Central Wastewater Plant 002-2880



## Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Personnel Services	\$ -	\$ 736,895	\$ 876,788	\$ 749,425
Supplies	-	277,350	262,350	357,350
Contractual	-	670,025	517,300	675,025
Capital Outlay	-	350,645	378,077	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 2,034,915</b>	<b>\$ 2,034,515</b>	<b>\$ 1,781,800</b>



	Actual 2019-2020	Actual 2020-2021	Estimated 2021-2022	Budgeted 2022-2023
<b>Performance Measures</b>				
Treated wastewater discharged (in billion gallons)	-	-	-	1
Sludge hauled (cubic yards)	-	-	2,000	6,800
Grit hauled (cubic yards)	-	-	150	300

## Supplemental Budget Requests

Contractual Adjustments For Full Year Operations	\$155,000
Supplies Adjustments For Full Year Operations	\$145,000

# Southwest Wastewater 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 outperforming 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 wastewater treatment facility plays a vital role in protecting the waters of The State of Texas and the environment in and around the City of Conroe.

## Accomplishments for FY 2021 - 2022

- ✓ 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
- ✓ Reduce the inflows to SW WWTP by completing the construction and start-up of Conroe Central WWTP (CC WWTP)
- ✓ Processed and disposed of approximately 17,500 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 803 inspections of Grease Traps to reduce Sanitary Sewer Overflows

## Goals & Objectives for FY 2022 - 2023

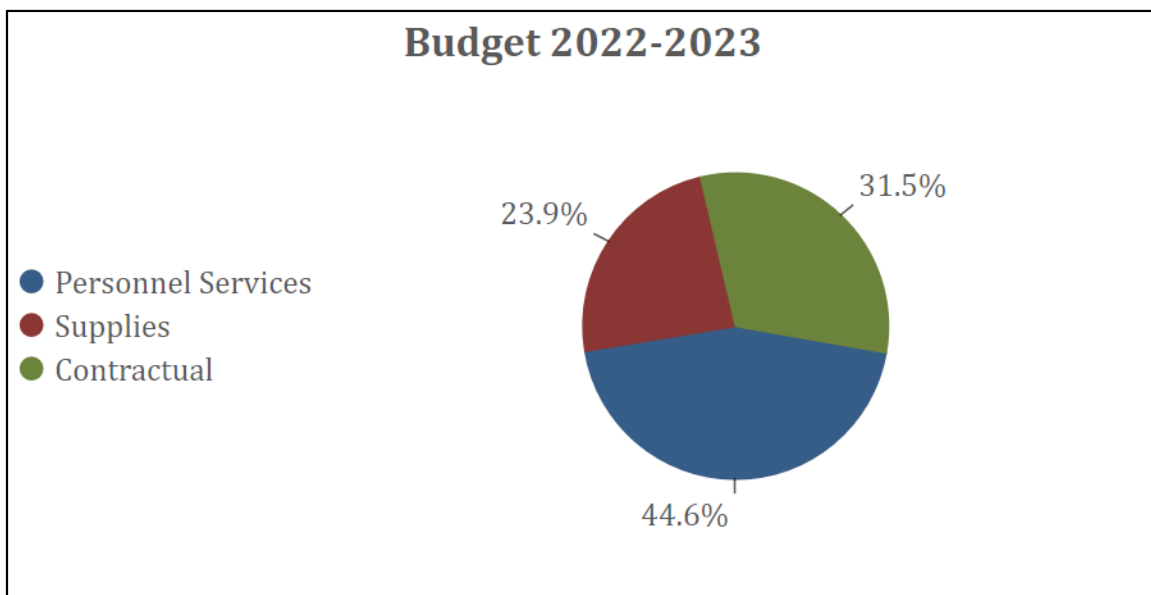
- Wastewater Treatment Plant (WWTP) to discharge approximately 2.1 billion gallons of wastewater effluent into the San Jacinto River within the limits established by the Texas Commission on Environmental Quality (TCEQ) discharge permit
- To complete cleaning of three Aeration Basins
- Optimize the dewatering systems to produce better quality bio-solids with the possibility of energy savings at the Wastewater Plant and trucking costs
- Continue to improve the grease trap program through community outreach and education for the prevention of Sanitary Sewer Overflows
- Complete the Grease Trap inventory in Cartegraph
- Continue to look for new innovative, and less costly ways to meet the discharge permit, ultimately saving money through energy costs
- Rebuild Clarifier #1

# Southwest Wastewater Plant 002-2881



## Expenditure Summary for FY 2022 - 2023

	<b>Actual 2020-2021</b>	<b>Amended 2021-2022</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Personnel Services	\$ 1,523,034	\$ 1,543,291	\$ 1,397,470	\$ 1,366,081
Supplies	768,314	732,509	744,250	732,509
Contractual	1,141,739	963,178	977,100	963,178
Capital Outlay	197,281	164,134	270,616	-
<b>Total</b>	<b>\$ 3,630,368</b>	<b>\$ 3,403,112</b>	<b>\$ 3,389,436</b>	<b>\$ 3,061,768</b>



<b>Performance Measures</b>	<b>Actual 2019-2020</b>	<b>Actual 2020-2021</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Treated wastewater discharged (in billion gallons)	3	3	3	2
Sludge hauled (cubic yards)	19,739	16,557	16,827	12,000
Grit hauled (cubic yards)	766	1,034	800	620



The Sewer Department performs the sewer collection system preventative maintenance and repairs, installing sewer taps to customers, and completing 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 2021 - 2022**

- ✓ Maintained sewer tap and sewer system repair completion time to a minimum
- ✓ Continued ongoing inspections of easements for inflow and infiltration issues
- ✓ Maintained the Safety Program for the Public Works Department
- ✓ Continued data collection on man-holes and sewer lines for GIS and asset management systems
- ✓ Completed 1,650+ maintenance tasks
- ✓ Completed 7,600+ sewer system utility locates
- ✓ Continued the trunk main sewer system Right-of-Way clearing and maintenance program
- ✓ Completed rehab of 1,800' sewer main piping and appurtenances along Clinton St

### **Goals & Objectives for FY 2022 - 2023**

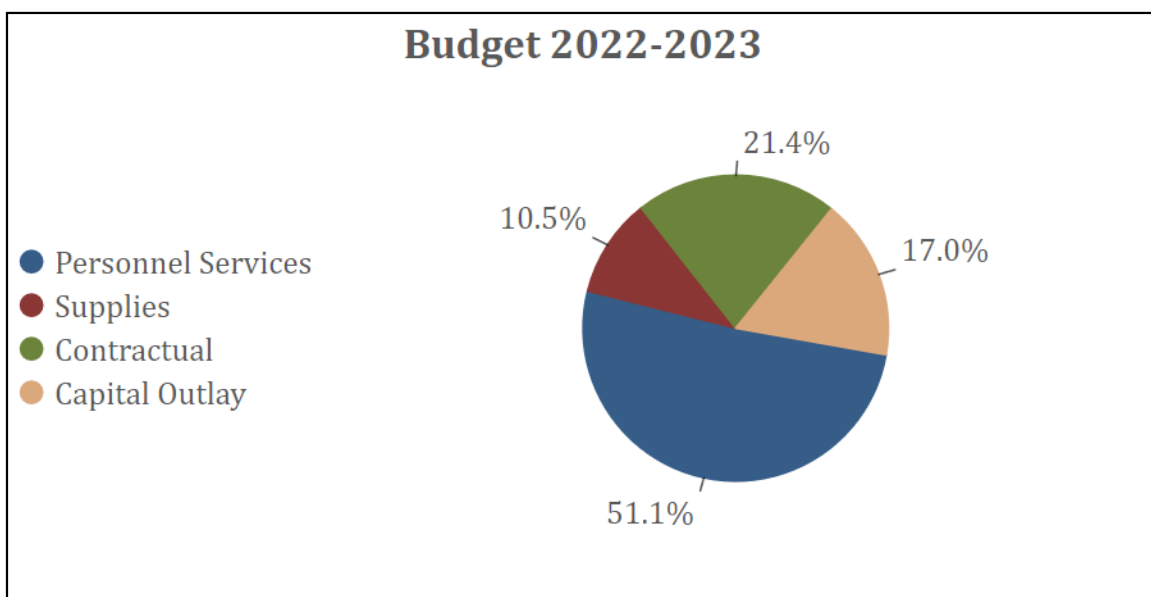
- Keep sewer collection system maps updated
- Continue to keep sewer maintenance work order completion time to a minimum
- Complete all sewer taps within 10 days of approval
- Continue monthly preventative maintenance program
- Reduce stop ups and overflows by continuing to identify problem areas
- Continue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

## Sewer 002-2882



### Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Personnel Services	\$ 1,458,586	\$ 1,405,848	\$ 1,519,054	\$ 1,505,072
Supplies	263,298	308,026	308,026	308,026
Contractual	(30,646)	629,761	629,761	629,761
Capital Outlay	6,110	676,866	442,221	500,000
<b>Total</b>	<b>\$ 1,697,348</b>	<b>\$ 3,020,501</b>	<b>\$ 2,899,062</b>	<b>\$ 2,942,859</b>



	Actual 2019-2020	Actual 2020-2021	Estimated 2021-2022	Budgeted 2022-2023
<b>Performance Measures</b>				
Sewer locates	7,500	7,600	7,600	7,700
Sewer taps	113	87	85	90
Sewer main extensions linear feet	1,000	500	500	1,000
Sewer main repairs	88	105	100	100
Sewer stop ups	318	397	400	400
Sewer mains cleaned (linear feet)	367,280	267,752	300,000	300,000

### Supplemental Budget Requests

Sewer Infrastructure Repairs	\$500,000
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# 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 2021 - 2022

- ✓ Maintained 54 Lift Stations
- ✓ Removed 3 Lift Stations from service
- ✓ Installed 3 new VFDs on Booster Pumps at six Water Wells to prevent motor and/or pump damage
- ✓ Installed control equipment between SJRA and City Water Wells at six locations to add Phosphate into the blended system
- ✓ Added 5 new Lift Stations
- ✓ Maintained City facilities during the February 2021 freeze
- ✓ 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 2022 - 2023

- Maintain 50 Lift Stations, 20 Water Wells, 2 Wastewater Treatment, multiple city park facilities, and all city buildings
- Accept and/or Revamp 3 Lift Stations
- Remove 6 Lift Stations from service and upgrade 4
- Bring 2 new Waterwells online
- Complete electrical and pump projects for Public Works, Parks, Fire Department, Police Department, Water Wells, Wastewater Treatment Plant, and City-owned properties
- Complete welding projects for all city departments
- Attend continuing education classes for licenses

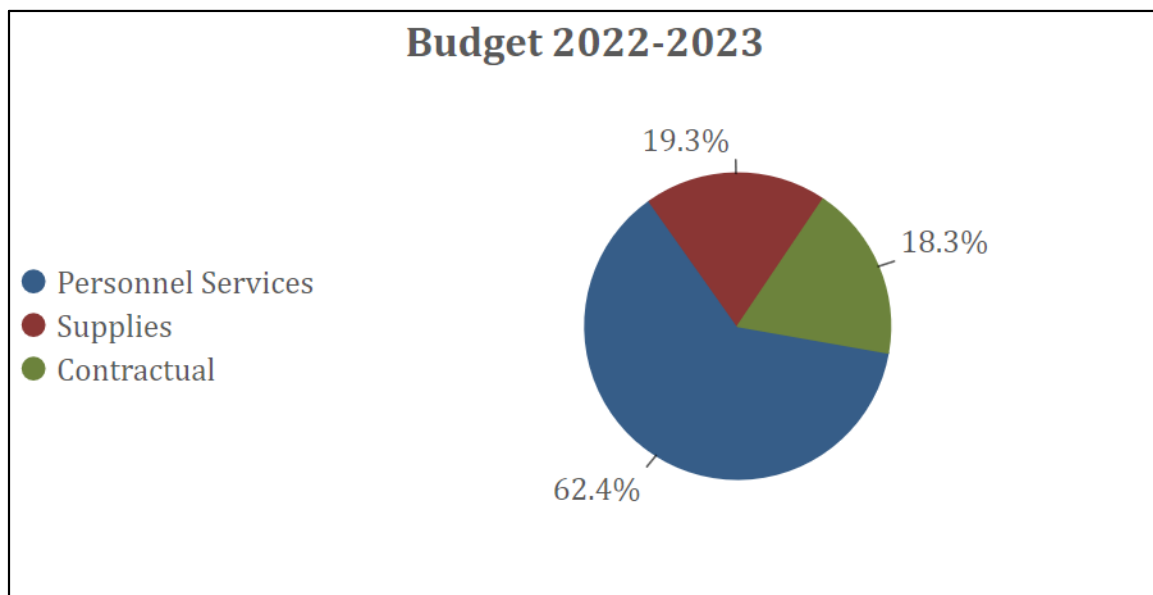


# Pump & Motor Maintenance 002-2883



## Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Personnel Services	\$ 995,653	\$ 941,379	\$ 938,013	\$ 880,167
Supplies	257,385	271,665	283,665	271,665
Contractual	218,477	258,562	258,562	258,562
Capital Outlay	5,438	106,233	106,233	-
<b>Total</b>	<b>\$ 1,476,953</b>	<b>\$ 1,577,839</b>	<b>\$ 1,586,473</b>	<b>\$ 1,410,394</b>



	Actual 2019-2020	Actual 2020-2021	Estimated 2021-2022	Budgeted 2022-2023
<b>Performance Measures</b>				
Maintenance work orders	950	1,000	1,150	1,250
Daily maintenance of Lift stations	54	50	50	50
New Construction	2	4	6	4
Welding/Fabrication	275	290	300	325
Water well rehab	2	2	2	2
Lift station rehab	4	6	5	4

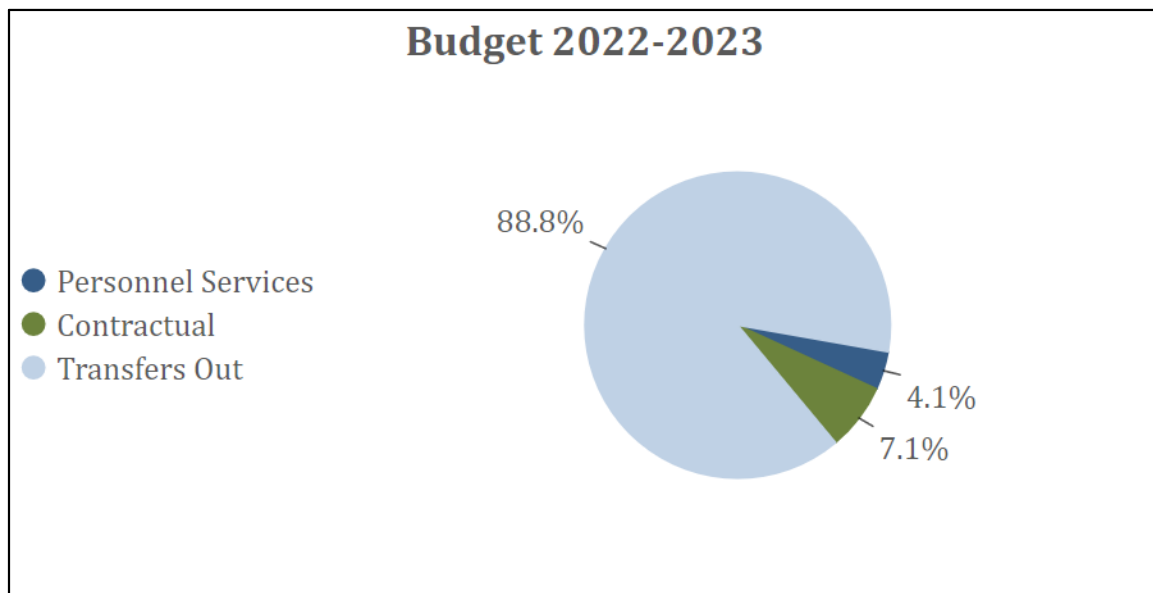
## W&S Non-Departmental 002-2900



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 2022 - 2023

	<b>Actual 2020-2021</b>	<b>Amended 2021-2022</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Personnel Services	\$ 301,454	\$ 554,300	\$ 349,738	\$ 1,099,050
Supplies	24,882	-	-	-
Contractual	1,587,026	1,845,421	1,825,421	1,916,921
Transfers Out	18,925,618	26,295,074	23,142,074	24,015,055
Debt Service	21,573	-	-	-
<b>Total</b>	<b>\$ 20,860,553</b>	<b>\$ 28,694,795</b>	<b>\$ 25,317,233</b>	<b>\$ 27,031,026</b>



### Supplemental Budget Requests

2% Salary Market Adjustment	\$127,317
3.5% Merit Non-Civil Service Only	\$170,605
22-23 Health, Dental & Vision Increase	\$452,880
VERF Contribution - Water & Sewer Fund	\$423,578
IT Replacement Fund Contribution - Water/Sewer Fd	\$180,456

# **GENERAL OBLIGATION DEBT SERVICE FUND**

**FY 22-23 Budget Summary**  
**General Obligation Debt Service Fund**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ 11,268,905	\$ 11,268,905	\$ 11,381,552	\$ -	\$ 11,381,552	\$ -	0.0%
<b>Revenues:</b>								
Revenues	\$ 33,288,366	\$ 19,346,890	\$ 19,212,031	\$ 24,461,519	\$ -	\$ 24,461,519	\$ 5,114,629	0.0%
<b>Total Revenues</b>	<b>\$ 33,288,366</b>	<b>\$ 19,346,890</b>	<b>\$ 19,212,031</b>	<b>\$ 24,461,519</b>	<b>\$ -</b>	<b>\$ 24,461,519</b>	<b>\$ 5,114,629</b>	<b>26.4%</b>
<b>Total Resources:</b>	<b>\$ 33,288,366</b>	<b>\$ 30,615,795</b>	<b>\$ 30,480,936</b>	<b>\$ 35,843,071</b>	<b>\$ -</b>	<b>\$ 35,843,071</b>	<b>\$ 5,114,629</b>	<b>16.7%</b>
<b>Expenditures:</b>								
GO Debt	\$ 33,635,992	\$ 19,551,569	\$ 19,099,384	\$ 24,517,118	\$ -	\$ 24,517,118	\$ 4,965,549	25.4%
<b>Total Expenditures</b>	<b>\$ 33,635,992</b>	<b>\$ 19,551,569</b>	<b>\$ 19,099,384</b>	<b>\$ 24,517,118</b>	<b>\$ -</b>	<b>\$ 24,517,118</b>	<b>\$ 4,965,549</b>	<b>25.4%</b>
<b>New Fund Balance:</b>		\$ 11,064,226	\$ 11,381,552	\$ 11,325,953		\$ 11,325,953		

**Breakdown of Transfer In:**

CIDC General Fund (Park Debt)	\$ 350,749
TIRZ #3	5,056,114
Conroe MMD#1 Economic Development	236,656
Longmire Creek Estates PID Fund	58,780
Shadow Lakes PID Fund	168,557
Wedgewood Falls PID Fund	118,766
CIDC General Fund - OJJCC 2022A CO's	2,193,675
<b>Total</b>	<b>\$ 8,183,297</b>

## General Obligation Debt Service Fund Revenues

Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
4010 - Current Taxes	\$ 11,803,459	\$ 13,073,565	\$ 13,073,565	\$ 16,003,910
4020 - Delinquent Taxes	71,750	77,156	77,156	77,768
<b>Property Taxes Subtotal</b>	<b>\$ 11,875,209</b>	<b>\$ 13,150,721</b>	<b>\$ 13,150,721</b>	<b>\$ 16,081,678</b>
6010 - Interest On Investments	70,913	35,374	99,785	99,785
<b>Investment Income Subtotal</b>	<b>\$ 70,913</b>	<b>\$ 35,374</b>	<b>\$ 99,785</b>	<b>\$ 99,785</b>
6015 - FMV Adjustment - Investments	(58,928)	-	-	-
<b>Net Change in Fair Value of Investments Subtotal</b>	<b>\$ (58,928)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
6020 - Penalty and Interest	69,591	87,333	96,759	96,759
<b>Penalties and Interest Subtotal</b>	<b>\$ 69,591</b>	<b>\$ 87,333</b>	<b>\$ 96,759</b>	<b>\$ 96,759</b>
6103 - Bond Proceeds	45,250	-	-	-
6112 - Other Fin - Proceeds Of Ref Bond	13,270,000	-	-	-
6113 - Other Sources - Bond Premium	3,209,630	550,000	549,707	-
<b>Miscellaneous Subtotal</b>	<b>\$ 16,524,880</b>	<b>\$ 550,000</b>	<b>\$ 549,707</b>	<b>\$ -</b>
6550 - Transfer In	4,806,700	5,523,462	5,315,059	8,183,297
<b>Transfers In Subtotal</b>	<b>\$ 4,806,700</b>	<b>\$ 5,523,462</b>	<b>\$ 5,315,059</b>	<b>\$ 8,183,297</b>
<b>Total Revenues</b>	<b>\$ 33,288,365</b>	<b>\$ 19,346,890</b>	<b>\$ 19,212,031</b>	<b>\$ 24,461,519</b>

## General Obligation Debt Service 010-1010



### Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Contractual	\$ -	\$ 15,000	\$ 15,000	\$ 15,000
Debt Service	33,635,992	19,536,569	19,084,384	24,502,118
<b>Total</b>	<b>\$ 33,635,992</b>	<b>\$ 19,551,569</b>	<b>\$ 19,099,384</b>	<b>\$ 24,517,118</b>

# City of Conroe

## Schedule of Requirements

### All General Obligation Bonds

<b>Fiscal Year</b>	<b>Bonds Outstanding</b>	<b>Principal Requirements</b>	<b>Interest Requirements</b>	<b>Total Requirements</b>
2022-23	\$ 299,620,001	\$ 12,610,000	\$ 11,882,118	\$ 24,492,118
2023-24	287,010,001	12,500,000	11,840,188	24,340,188
2024-25	274,510,001	13,095,000	11,246,210	24,341,210
2025-26	261,415,001	13,700,000	10,644,457	24,344,457
2026-27	247,715,001	14,270,000	10,068,377	24,338,377
2027-28	233,445,001	14,875,000	9,465,380	24,340,380
2028-29	218,570,001	15,510,000	8,830,881	24,340,881
2029-30	203,060,001	16,175,000	8,167,614	24,342,614
2030-31	186,885,001	16,600,000	7,439,184	24,039,184
2031-32	170,285,000	17,370,000	6,670,150	24,040,150
2032-33	152,915,000	18,155,000	5,883,117	24,038,117
2033-34	134,760,000	18,975,000	5,065,988	24,040,988
2034-35	115,785,000	18,420,000	4,270,166	22,690,166
2035-36	97,365,000	18,320,000	3,510,775	21,830,775
2036-37	79,045,000	18,265,000	2,749,250	21,014,250
2037-38	60,780,000	16,695,000	2,019,750	18,714,750
2038-39	44,085,000	12,725,000	1,440,725	14,165,725
2039-40	31,360,000	11,060,000	1,004,575	12,064,575
2040-41	20,300,000	10,650,000	592,075	11,242,075
2041-42	9,650,000	9,650,000	193,000	9,843,000
<b>TOTAL</b>	<b>\$ 299,620,001</b>	<b>\$ 122,983,979</b>	<b>\$ 422,603,980</b>	

# 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:** \$ 2,940,000  
**Paying Agent:** Bank of America  
**Payments:** March 1<sup>st</sup> (P) & September 1<sup>st</sup>

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
	<b>Total \$</b>	<b>2,940,000</b>	<b>\$ 575,874 \$</b>	<b>3,515,874</b>

# 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:** \$ 23,920,000

**Paying Agent:** Bank of New York

**Payments:** March 1<sup>st</sup> (P) & September 1<sup>st</sup>

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
	<b>Total \$</b>	<b>23,920,000</b>	<b>\$ 7,956,128</b>	<b>\$ 31,876,128</b>



# 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:** \$ 11,545,000  
**Paying Agent:** Bank of New York  
**Payments:** March 1<sup>st</sup> (P) & September 1<sup>st</sup>

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
<b>Total</b>	<b>\$</b>	<b>11,545,000</b>	<b>\$ 1,694,500</b>	<b>\$ 13,239,500</b>

# 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 TIRZ #3.

**Amount Issued:** \$ 14,365,000  
**Amount Outstanding:** \$ 10,810,000  
**Paying Agent:** Bank of New York  
**Payments:** March 1<sup>st</sup> (P) & September 1<sup>st</sup>

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
<b>Total</b>	<b>\$</b>	<b>10,810,000</b>	<b>\$ 1,586,475</b>	<b>\$ 12,396,475</b>

# **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:** \$ 2,760,000  
**Paying Agent:** Bank of New York  
**Payments:** March 1<sup>st</sup> (P) & September 1<sup>st</sup>

<b>Fiscal Year</b>	<b>Interest Rate</b>	<b>Principal Requirements</b>	<b>Interest Requirements</b>	<b>Total Requirements</b>
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
<b>Total</b>	<b>\$</b>	<b>2,760,000</b>	<b>\$ 405,525</b>	<b>\$ 3,165,525</b>

# 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:** \$ 3,987,000

**Paying Agent:** Bank of New York

**Payments:** March 1<sup>st</sup> (P) & September 1<sup>st</sup>

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
<b>Total</b>	<b>\$</b>	<b>3,987,000</b>	<b>\$ 1,144,763</b>	<b>\$ 5,131,763</b>

# 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:** \$ 443,000  
**Paying Agent:** Bank of New York  
**Payments:** March 1<sup>st</sup> (P) & September 1<sup>st</sup>

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
<b>Total</b>	<b>\$</b>	<b>443,000</b>	<b>\$ 127,196</b>	<b>\$ 570,196</b>

# 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:** \$ 5,834,813

**Paying Agent:** Bank of New York

**Payments:** March 1<sup>st</sup> (P) & September 1<sup>st</sup>

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
<b>Total</b>	<b>\$</b>	<b>5,834,813</b>	<b>\$ 1,771,508</b>	<b>\$ 7,606,320</b>

# 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:** \$ 355,839  
**Paying Agent:** Bank of New York  
**Payments:** March 1<sup>st</sup> (P) & September 1<sup>st</sup>

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
<b>Total</b>	<b>\$</b>	<b>355,839</b>	<b>\$ 108,036</b>	<b>\$ 463,875</b>

# 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:** \$ 574,349  
**Paying Agent:** Bank of New York  
**Payments:** March 1<sup>st</sup> (P) & September 1<sup>st</sup>

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
<b>Total</b>	<b>\$</b>	<b>574,349</b>	<b>\$ 174,378</b>	<b>\$ 748,726</b>



# 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:** \$ 15,604,746

**Paying Agent:** Bank of New York

**Payments:** March 1<sup>st</sup> (P) & September 1<sup>st</sup>

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
<b>Total</b>	<b>\$</b>	<b>15,604,746</b>	<b>\$ 6,080,422</b>	<b>\$ 21,685,168</b>

# 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:** \$ 490,254  
**Amount Outstanding:** \$ 490,254  
**Paying Agent:** Bank of New York  
**Payments:** March 1<sup>st</sup> (P) & September 1<sup>st</sup>

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
<b>Total</b>	<b>\$</b>	<b>490,254</b>	<b>\$ 191,028 \$</b>	<b>681,282</b>

# 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:** \$ 5,468,320  
**Paying Agent:** Bank of New York  
**Payments:** November 15th (P) & May 15th

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
	<b>Total \$</b>	<b>5,468,320</b>	<b>\$ 1,117,445 \$</b>	<b>6,585,765</b>

# 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:** \$ 251,680  
**Paying Agent:** Bank of New York  
**Payments:** November 15th (P) & May 15th

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
	<b>Total \$</b>	<b>251,680</b>	<b>\$ 51,431 \$</b>	<b>303,111</b>

# 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:** \$ 23,883,474

**Paying Agent:** Bank of New York

**Payments:** March 1<sup>st</sup> (P) & September 1<sup>st</sup>

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
<b>Total</b>	<b>\$</b>	<b>193 23,883,474</b>	<b>\$ 12,493,195</b>	<b>\$ 36,376,669</b>

# 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:** \$ 13,453,397

**Paying Agent:** Bank of New York

**Payments:** March 1<sup>st</sup> (P) & September 1<sup>st</sup>

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
<b>Total</b>	<b>\$</b>	<b>13,453,397</b>	<b>\$ 7,037,331</b>	<b>\$ 20,490,728</b>

# 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:** \$ 1,634,282

**Paying Agent:** Bank of New York

**Payments:** March 1<sup>st</sup> (P) & September 1<sup>st</sup>

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
<b>Total</b>	<b>\$</b>	<b>1,634,282</b>	<b>\$ 854,876</b>	<b>\$ 2,489,157</b>

# 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:** \$ 808,847

**Paying Agent:** Bank of New York

**Payments:** March 1<sup>st</sup> (P) & September 1<sup>st</sup>

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
<b>Total</b>	<b>\$</b>	<b>808,847</b>	<b>\$ 423,099</b>	<b>\$ 1,231,946</b>



# 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:** \$ 18,691,972

**Paying Agent:** Bank of New York

**Payments:** March 1<sup>st</sup> (P) & September 1<sup>st</sup>

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
<b>Total</b>	<b>\$</b>	<b>18,691,972</b>	<b>\$ 8,116,745</b>	<b>\$ 26,808,717</b>

# 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:** \$ 3,128,028  
**Paying Agent:** Bank of New York  
**Payments:** March 1<sup>st</sup> (P) & September 1<sup>st</sup>

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
<b>Total</b>	<b>\$</b>	<b>3,128,028</b>	<b>\$ 1,358,305</b>	<b>\$ 4,486,333</b>

# 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:** \$ 3,705,201

**Amount Outstanding:** \$ 3,705,201

**Paying Agent:** Bank of New York

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

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
<b>Total</b>	<b>\$</b>	<b>3,705,201</b>	<b>\$ 789,208</b>	<b>\$ 4,494,408</b>

# City of Conroe

## General Obligations

### Debt Requirements

**Description:** Series 2019A Certificate of Obligation Limited Tax Refunding Bonds  
**Date of Issue:** November 15, 2019  
**Purpose:** Refunded the Certificate of Obligation Series 2010 - TIRZ Related Portion.

**Amount Issued:** \$ 799,932  
**Amount Outstanding:** \$ 669,799  
**Paying Agent:** Bank of New York  
**Payments:** March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
	<b>Total \$</b>	<b>669,799</b>	<b>\$ 142,667 \$</b>	<b>812,467</b>

# 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:** \$ 5,818,798  
**Paying Agent:** Bank of New York  
**Payments:** March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
<b>Total</b>	<b>\$</b>	<b>5,818,798</b>	<b>\$ 1,391,418</b>	<b>\$ 7,210,216</b>

# 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:** \$ 4,637,428  
**Paying Agent:** Bank of New York  
**Payments:** March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
	<b>Total \$</b>	<b>4,637,428</b>	<b>\$ 967,991</b>	<b>\$ 5,605,419</b>

# 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:** \$ 1,033,775  
**Paying Agent:** Bank of New York  
**Payments:** March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Requirements
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
	<b>Total</b> \$	<b>1,033,775</b>	<b>\$ 216,841</b>	<b>\$ 1,250,616</b>

# 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:** \$ 3,815,000  
**Paying Agent:** N/A  
**Payments:** March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
	<b>Total \$</b>	<b>3,815,000</b>	<b>\$ 353,832 \$</b>	<b>4,168,832</b>



# 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:** \$ 8,701,118

**Amount Outstanding:** \$ 8,221,621

**Paying Agent:** Bank of New York

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

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2022-23	5.000 \$	300,173	\$ 325,571	\$ 625,744
2023-24	5.000	315,766	310,172	625,939
2024-25	5.000	331,360	293,994	625,354
2025-26	5.000	346,953	277,036	623,989
2026-27	5.000	366,445	259,201	625,646
2027-28	5.000	385,937	240,392	626,328
2028-29	5.000	405,428	220,608	626,036
2029-30	5.000	424,920	199,849	624,769
2030-31	5.000	444,412	180,338	624,750
2031-32	5.000	463,904	162,171	626,075
2032-33	5.000	483,395	143,225	626,621
2033-34	5.000	502,887	123,500	626,387
2034-35	5.000	522,379	102,994	625,373
2035-36	5.000	545,769	81,631	627,401
2036-37	5.000	565,261	59,411	624,672
2037-38	5.000	588,651	36,333	624,984
2038-39	5.000	608,143	18,478	626,621
2039-40	5.000	619,838	6,198	626,036
<b>Total</b>	<b>\$</b>	<b>8,221,621</b>	<b>\$ 3,041,103</b>	<b>\$ 11,262,724</b>

# 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:** \$ 115,060  
**Amount Outstanding:** \$ 108,719  
**Paying Agent:** Bank of New York  
**Payments:** March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
<b>Total</b>	<b>\$</b>	<b>108,719</b>	<b>\$ 40,214</b>	<b>\$ 148,933</b>

# City of Conroe

## General Obligations

### Debt Requirements

**Description:** Certificates of Obligation, Series 2020B-3

**Date of Issue:** December 15, 2020

**Purpose:** Streets, drainage, detention, water, sewer, and other infrastructure in the Shadow Lakes Public Improvement District.

**Amount Issued:** \$ 2,343,822

**Amount Outstanding:** \$ 2,214,661

**Paying Agent:** Bank of New York

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

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
<b>Total</b>	<b>\$</b>	<b>2,214,661</b>	<b>\$ 819,183</b>	<b>\$ 3,033,844</b>

# City of Conroe

## General Obligations

### Debt Requirements

**Description:** Certificates of Obligation, Series 2021B

**Date of Issue:** December 1, 2021

**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, and Rehab - Alligator Creek Phase 1.

**Amount Issued:** \$ 16,540,000

**Amount Outstanding:** \$ 16,540,000

**Paying Agent:** Bank of New York

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

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2022-23	5.000 \$	315,000	\$ 603,025	\$ 918,025
2023-24	5.000	335,000	586,775	921,775
2024-25	5.000	360,000	569,400	929,400
2025-26	5.000	375,000	551,025	926,025
2026-27	5.000	395,000	531,775	926,775
2027-28	5.000	410,000	511,650	921,650
2028-29	5.000	430,000	490,650	920,650
2029-30	5.000	455,000	468,525	923,525
2030-31	5.000	995,000	432,275	1,427,275
2031-32	4.000	1,225,000	382,900	1,607,900
2032-33	4.000	1,030,000	337,800	1,367,800
2033-34	4.000	1,075,000	295,700	1,370,700
2034-35	3.000	1,245,000	255,525	1,500,525
2035-36	3.000	1,240,000	218,250	1,458,250
2036-37	3.000	1,285,000	180,375	1,465,375
2037-38	3.000	1,315,000	141,375	1,456,375
2038-39	3.000	1,305,000	102,075	1,407,075
2039-40	3.000	1,365,000	62,025	1,427,025
2040-41	3.000	1,385,000	20,775	1,405,775
<b>Total</b>	<b>\$</b>	<b>16,540,000</b>	<b>\$ 6,741,900</b>	<b>\$ 23,281,900</b>

# City of Conroe

## General Obligations

### Debt Requirements

**Description:** Certificates of Obligation, Series 2022A (OJJCC)

**Date of Issue:** March 1, 2022

**Purpose:** The design, construction, and equipment of a new 80,000 sq. ft. Oscar Johnson, Jr. Community Center (OJJCC).

**Amount Issued:** \$ 29,645,000

**Amount Outstanding:** \$ 29,645,000

**Paying Agent:** Bank of New York

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

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2022-23	5.000 \$	915,000	\$ 1,278,675	\$ 2,193,675
2023-24	5.000	960,000	1,231,800	2,191,800
2024-25	5.000	1,010,000	1,182,550	2,192,550
2025-26	5.000	1,065,000	1,130,675	2,195,675
2026-27	5.000	1,115,000	1,076,175	2,191,175
2027-28	5.000	1,175,000	1,018,925	2,193,925
2028-29	5.000	1,235,000	958,675	2,193,675
2029-30	5.000	1,300,000	895,300	2,195,300
2030-31	5.000	1,365,000	828,675	2,193,675
2031-32	5.000	1,435,000	758,675	2,193,675
2032-33	4.000	1,500,000	692,800	2,192,800
2033-34	4.000	1,560,000	631,600	2,191,600
2034-35	4.000	1,625,000	567,900	2,192,900
2035-36	4.000	1,690,000	501,600	2,191,600
2036-37	4.000	1,760,000	432,600	2,192,600
2037-38	4.000	1,830,000	360,800	2,190,800
2038-39	4.000	1,905,000	286,100	2,191,100
2039-40	4.000	1,985,000	208,300	2,193,300
2040-41	4.000	2,065,000	127,300	2,192,300
2041-42	4.000	2,150,000	43,000	2,193,000
<b>Total</b>	<b>\$</b>	<b>29,645,000</b>	<b>\$ 14,212,125</b>	<b>\$ 43,857,125</b>

# City of Conroe

## General Obligations

### Debt Requirements

**Description:** Certificates of Obligation, Series 2022B-1 (Proposed)

**Date of Issue:** TBD

**Purpose:** Street Rehab - Rivershire Area, Underground Electrical Conversion - Downtown Alleys, Sidewalks - Alligator Creek Hike and Bike - Southwest, Street Rehab - East Semands Street Area, Street Rehab - Lake Conroe Forest Phase 2, Street Rehab - Tanglewood-Briarwood Phase 2B, Street Rehab - Tanglewood-Briarwood Phase 2C, Signal System Upgrades - City Wide Radars, Signal Upgrades - City Wide Flashing Yellow Arrows, Signal Upgrades - Mast Arms, Synchronize Signals - IH-45 at North Loop 336, Fire Department - Fire Station #8, Police Station - Parking Lot Expansion and Improvements, Trail Design - San Jacinto River Trail, Rehab - Alligator Creek Phase 1, and Culvert Replacement - Heritage Museum Driveway.

**Amount Issued:** \$ 52,694,063

**Amount Outstanding:** \$ 52,694,063

**Paying Agent:** TBD

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

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2022-23	0.000 \$	1,083,108	\$ 1,723,097	\$ 2,806,205
2023-24	0.000	653,303	2,051,372	2,704,675
2024-25	0.000	677,372	2,024,759	2,702,131
2025-26	0.000	704,880	1,997,114	2,701,993
2026-27	0.000	732,387	1,968,368	2,700,756
2027-28	0.000	763,333	1,938,454	2,701,787
2028-29	0.000	794,279	1,907,302	2,701,581
2029-30	0.000	828,664	1,874,843	2,703,506
2030-31	0.000	2,076,817	1,816,733	3,893,550
2031-32	0.000	2,681,982	1,721,557	4,403,539
2032-33	0.000	2,792,012	1,612,077	4,404,089
2033-34	0.000	2,908,919	1,498,059	4,406,977
2034-35	0.000	3,899,189	1,361,897	5,261,085
2035-36	0.000	4,060,795	1,202,697	5,263,492
2036-37	0.000	4,212,087	1,037,239	5,249,326
2037-38	0.000	4,390,885	865,180	5,256,065
2038-39	0.000	4,569,684	685,968	5,255,653
2039-40	0.000	4,755,360	499,468	5,254,827
2040-41	0.000	4,951,351	305,333	5,256,684
2041-42	0.000	5,157,657	103,153	5,260,810
<b>Total</b>	<b>\$</b>	<b>52,694,063</b>	<b>\$ 28,194,669</b>	<b>\$ 80,888,732</b>

# City of Conroe

## General Obligations

### Debt Requirements

**Description:** Certificates of Obligation, Series 2022B-2 (Proposed)

**Date of Issue:** TBD

**Purpose:** Road Widening with Improvements - TIRZ #3 - Old Conroe Road North Section - HGAC.

**Amount Issued:** \$ 23,930,937

**Amount Outstanding:** \$ 23,930,937

**Paying Agent:** TBD

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

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2022-23	0.000 \$	491,892	\$ 782,542	\$ 1,274,434
2023-24	0.000	296,697	931,628	1,228,325
2024-25	0.000	307,628	919,541	1,227,169
2025-26	0.000	320,120	906,986	1,227,107
2026-27	0.000	332,613	893,932	1,226,544
2027-28	0.000	346,667	880,346	1,227,013
2028-29	0.000	360,721	866,198	1,226,919
2029-30	0.000	376,336	851,457	1,227,794
2030-31	0.000	943,183	825,067	1,768,250
2031-32	0.000	1,218,018	781,843	1,999,861
2032-33	0.000	1,267,988	732,123	2,000,111
2033-34	0.000	1,321,081	680,341	2,001,423
2034-35	0.000	1,770,811	618,503	2,389,315
2035-36	0.000	1,844,205	546,203	2,390,408
2036-37	0.000	1,912,913	471,061	2,383,974
2037-38	0.000	1,994,115	392,920	2,387,035
2038-39	0.000	2,075,316	311,532	2,386,847
2039-40	0.000	2,159,640	226,832	2,386,473
2040-41	0.000	2,248,649	138,667	2,387,316
2041-42	0.000	2,342,343	46,847	2,389,190
<b>Total</b>	<b>\$</b>	<b>23,930,937</b>	<b>\$ 12,804,570</b>	<b>\$ 36,735,507</b>



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# **WATER & SEWER DEBT SERVICE FUND**

**FY 22-23 Budget Summary**  
**Water and Sewer Debt Service Fund**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Working Capital:</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Revenues:</b>								
Revenues	\$ 16,938,255	\$ 18,410,864	\$ 18,556,864	\$ 21,105,522	\$ -	\$ 21,105,522	\$ 2,694,658	14.6%
<b>Total Revenues</b>	<b>\$ 16,938,255</b>	<b>\$ 18,410,864</b>	<b>\$ 18,556,864</b>	<b>\$ 21,105,522</b>	<b>\$ -</b>	<b>\$ 21,105,522</b>	<b>\$ 2,694,658</b>	<b>14.6%</b>
<b>Total Resources:</b>	<b>\$ 16,938,255</b>	<b>\$ 18,410,864</b>	<b>\$ 18,556,864</b>	<b>\$ 21,105,522</b>	<b>\$ -</b>	<b>\$ 21,105,522</b>	<b>\$ 2,694,658</b>	<b>14.6%</b>
<b>Expenditures:</b>								
W & S Debt	\$ 31,065,528	\$ 18,556,864	\$ 18,556,864	\$ 21,105,522	\$ -	\$ 21,105,522	\$ 2,548,658	13.7%
<b>Total Expenditures</b>	<b>\$ 31,065,528</b>	<b>\$ 18,556,864</b>	<b>\$ 18,556,864</b>	<b>\$ 21,105,522</b>	<b>\$ -</b>	<b>\$ 21,105,522</b>	<b>\$ 2,548,658</b>	<b>13.7%</b>
<b>New Fund Balance:</b>		\$ (146,000)	\$ -	\$ -		\$ -		

**Breakdown of Transfer In:**

Water and Sewer Operating Fund	\$ 20,939,315
CIDC General Fund	166,207
<b>Total</b>	<b>\$ 21,105,522</b>

## Water & Sewer Debt Service Fund Revenues

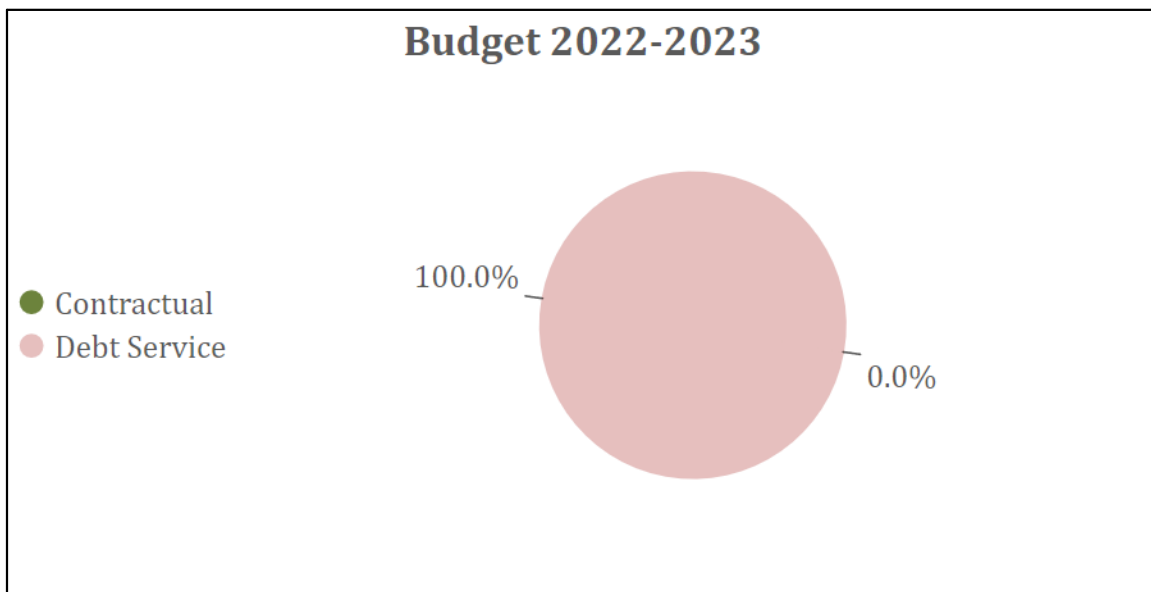
Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
6113 - Other Sources - Bond Premium	\$ -	\$ 257,000	\$ 257,000	\$ -
<b>Miscellaneous Subtotal</b>	<b>\$ -</b>	<b>\$ 257,000</b>	<b>\$ 257,000</b>	<b>\$ -</b>
6550 - Transfer In	16,938,255	18,153,864	18,299,864	21,105,522
<b>Transfers In Subtotal</b>	<b>\$ 16,938,255</b>	<b>\$ 18,153,864</b>	<b>\$ 18,299,864</b>	<b>\$ 21,105,522</b>
<b>Total Revenues</b>	<b>\$ 16,938,255</b>	<b>\$ 18,410,864</b>	<b>\$ 18,556,864</b>	<b>\$ 21,105,522</b>

## Water & Sewer Debt Service 006-6000



### Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Contractual	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Transfers Out	15,551,000	-	-	-
Debt Service	15,514,528	18,546,864	18,546,864	21,095,522
<b>Total</b>	<b>\$ 31,065,528</b>	<b>\$ 18,556,864</b>	<b>\$ 18,556,864</b>	<b>\$ 21,105,522</b>



# City of Conroe

## Schedule of Requirements

### All Water and Sewer Debt

<b>Fiscal Year</b>	<b>Bonds Outstanding</b>	<b>Principal Requirements</b>	<b>Interest Requirements</b>	<b>Total Requirements</b>
2022-23	\$ 268,410,000	\$ 10,105,000	\$ 10,982,522	\$ 21,087,522
2023-24	258,305,000	12,935,000	11,374,058	24,309,058
2024-25	245,370,000	13,555,000	10,754,628	24,309,628
2025-26	231,815,000	14,190,000	10,114,178	24,304,178
2026-27	217,625,000	14,870,000	9,442,205	24,312,205
2027-28	202,755,000	15,570,000	8,737,258	24,307,258
2028-29	187,185,000	16,305,000	7,995,558	24,300,558
2029-30	170,880,000	17,095,000	7,216,641	24,311,641
2030-31	153,785,000	17,850,000	6,392,764	24,242,764
2031-32	135,935,000	15,770,000	5,603,387	21,373,387
2032-33	120,165,000	16,000,000	4,882,599	20,882,599
2033-34	104,165,000	15,640,000	4,171,366	19,811,366
2034-35	88,525,000	15,860,000	3,454,778	19,314,778
2035-36	72,665,000	13,920,000	2,784,530	16,704,530
2036-37	58,745,000	13,450,000	2,179,798	15,629,798
2037-38	45,295,000	13,955,000	1,577,200	15,532,200
2038-39	31,340,000	12,745,000	987,310	13,732,310
2039-40	18,595,000	6,135,000	595,048	6,730,048
2040-41	12,460,000	4,840,000	395,333	5,235,333
2041-42	7,620,000	4,085,000	224,883	4,309,883
2042-43	3,535,000	3,535,000	72,468	3,607,468
<b>TOTAL</b>	<b>\$ 268,410,000</b>	<b>\$ 109,938,506</b>	<b>\$ 378,348,506</b>	

# 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:** \$ 4,595,000  
**Paying Agent:** Bank of New York  
**Payments:** November 15th (P) & May 15th

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
	<b>Total \$</b>	<b>4,595,000 \$</b>	<b>1,220,141 \$</b>	<b>5,815,141</b>

# 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:** \$ 12,575,000

**Paying Agent:** Bank of New York

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

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
	<b>Total \$</b>	<b>12,575,000 \$</b>	<b>4,017,388 \$</b>	<b>16,592,388</b>

# 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:** \$ 11,175,000

**Paying Agent:** Bank of New York

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

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
	<b>Total \$</b>	<b>11,175,000 \$</b>	<b>3,599,303 \$</b>	<b>14,774,303</b>

# 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:** \$ 6,135,000

**Paying Agent:** Bank of New York

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

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
	<b>Total \$</b>	<b>6,135,000 \$</b>	<b>2,255,525 \$</b>	<b>8,390,525</b>



# 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:** \$ 12,295,000  
**Paying Agent:** Bank of New York  
**Payments:** November 15th (P) & May 15th

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
	<b>Total \$</b>	<b>12,295,000 \$</b>	<b>4,514,650 \$</b>	<b>16,809,650</b>

# 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:** \$ 13,075,000  
**Paying Agent:** Bank of New York  
**Payments:** November 15th (P) & May 15th

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
	<b>Total \$</b>	<b>13,075,000 \$</b>	<b>3,008,200 \$</b>	<b>16,083,200</b>

# 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 Wroxtton; Force Main - Carl Barton; Lift Station Replacement - Longmire Point.

**Amount Issued:** \$ 86,845,000

**Amount Outstanding:** \$ 82,270,000

**Paying Agent:** Bank of New York

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

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
	<b>Total \$</b>	<b>82,270,000 \$</b>	<b>40,270,000 \$</b>	<b>122,540,000</b>

# 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:** \$ 18,690,000

**Paying Agent:** Bank of New York

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

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
	<b>Total \$</b>	<b>18,690,000 \$</b>	<b>8,271,825 \$</b>	<b>26,961,825</b>

# 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:** \$ 3,295,000  
**Paying Agent:** Bank of New York  
**Payments:** March 1 st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
	<b>Total \$</b>	<b>3,295,000 \$</b>	<b>784,625 \$</b>	<b>4,079,625</b>

# 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:** \$ 13,000,000  
**Paying Agent:** Bank of New York  
**Payments:** November 15th (P) & May 15th

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
	<b>Total \$</b>	<b>13,000,000 \$</b>	<b>4,629,550 \$</b>	<b>17,629,550</b>

# 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:** \$ 6,905,000  
**Paying Agent:** Bank of New York  
**Payments:** March 1 st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
	<b>Total \$</b>	<b>6,905,000 \$</b>	<b>1,668,875 \$</b>	<b>8,573,875</b>

# City of Conroe

## Water and Sewer

### Debt Requirements

**Description:** Series 2021C Water and Sewer System Certificates of Obligation  
**Date of Issue:** December 1, 2021  
**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); and the SSOI Program - Section 8.

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

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2022-23	5.000 \$	1,045,000 \$	981,625 \$	2,026,625
2023-24	5.000	1,095,000	928,125	2,023,125
2024-25	5.000	1,155,000	871,875	2,026,875
2025-26	5.000	1,215,000	812,625	2,027,625
2026-27	5.000	1,275,000	750,375	2,025,375
2027-28	5.000	1,340,000	685,000	2,025,000
2028-29	5.000	1,410,000	616,250	2,026,250
2029-30	5.000	1,480,000	544,000	2,024,000
2030-31	5.000	1,560,000	468,000	2,028,000
2031-32	4.000	1,635,000	388,125	2,023,125
2032-33	4.000	1,715,000	312,950	2,027,950
2033-34	4.000	1,785,000	242,950	2,027,950
2034-35	3.000	1,855,000	170,150	2,025,150
2035-36	3.000	580,000	124,350	704,350
2036-37	3.000	595,000	106,725	701,725
2037-38	3.000	615,000	88,575	703,575
2038-39	3.000	635,000	69,825	704,825
2039-40	3.000	650,000	50,550	700,550
2040-41	3.000	670,000	30,750	700,750
2041-42	3.000	690,000	10,350	700,350
	<b>Total \$</b>	<b>23,000,000 \$</b>	<b>8,253,175 \$</b>	<b>31,253,175</b>



# City of Conroe

## Water and Sewer

### Debt Requirements

**Description:** Limited Tax Refunding Bonds, Series 2021  
**Date of Issue:** December 1, 2021  
**Purpose:** Refund of 2011 and 2012 Water and Sewer System Revenue Bonds and related issuance costs.

**Amount Issued:** \$ 12,170,000  
**Amount Outstanding:** \$ 12,170,000  
**Paying Agent:** Bank of New York  
**Payments:** November 15th (P) & May 15th

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2022-23	5.000 \$	875,000 \$	576,075 \$	1,451,075
2023-24	5.000	925,000	531,075	1,456,075
2024-25	5.000	970,000	483,700	1,453,700
2025-26	5.000	1,020,000	433,950	1,453,950
2026-27	5.000	1,075,000	381,575	1,456,575
2027-28	5.000	1,130,000	326,450	1,456,450
2028-29	5.000	1,185,000	268,575	1,453,575
2029-30	5.000	1,250,000	207,700	1,457,700
2030-31	5.000	1,315,000	143,575	1,458,575
2031-32	5.000	1,370,000	76,450	1,446,450
2032-33	4.000	1,055,000	21,100	1,076,100
<b>Total</b>	<b>\$</b>	<b>12,170,000 \$</b>	<b>3,450,225 \$</b>	<b>15,620,225</b>

# City of Conroe

## Water and Sewer

### Debt Requirements

<b>Description:</b>	Water and Sewer System Certificates of Obligation Series 2022C (Proposed)			
<b>Date of Issue:</b>	TBD			
<b>Purpose:</b>	Water Line Rehab - Conroe Hospital Area; Water Plant - Moran Ranch; Water Line Extension - McCaleb Road and FM 2854 - Developer Agreement - MUD 183; Water Line Extension - Park Place; Water Line Rehab - Downtown; Water Line Extension - McCaleb - Developer Agreement; Gravity Main Replacement - Grand Lake Creek; Gravity Main Replacement - Silverdale; Gravity Main Replacement - Upper Stewart Creek Phase 1; Lift Station and Force Main - Muse Tract to Beech Road; Trunk Line Rehab - Lower Stewarts Creek - South Loop 336 to IH 45 - American Rescue Act; Trunk Line Replacement - Stewarts Creek - Avenue M to Ed Kharbat, Sanitary Sewer Extension & Lift Station - MUD 183 - Developer Agreement; SSOI Program - Section 9; Gravity Sewer Trunk Line - FM 2854; Sewer Rehab - SH 75 North, Sewer Rehab - Downtown Area; and the Force Main & Lift Station - McCaleb - Developer Agreement.			
<b>Amount Issued:</b>	\$	49,230,000		
<b>Amount Outstanding:</b>	\$	49,230,000		
<b>Paying Agent:</b>	TBD			
<b>Payments:</b>	November 15th (P) & May 15th			

<b>Fiscal Year</b>	<b>Interest Rate</b>	<b>Principal Requirements</b>	<b>Interest Requirements</b>	<b>Total Requirements</b>
2022-23	4.000 \$	- \$	1,087,710 \$	1,087,710
2023-24	4.000	1,620,000	1,985,220	3,605,220
2024-25	4.000	1,690,000	1,917,365	3,607,365
2025-26	4.000	1,760,000	1,846,640	3,606,640
2026-27	4.000	1,835,000	1,772,943	3,607,943
2027-28	4.000	1,910,000	1,696,170	3,606,170
2028-29	4.000	1,990,000	1,616,220	3,606,220
2029-30	4.000	2,075,000	1,532,888	3,607,888
2030-31	4.000	2,160,000	1,446,070	3,606,070
2031-32	4.000	2,250,000	1,355,665	3,605,665
2032-33	4.000	2,345,000	1,261,468	3,606,468
2033-34	4.000	2,445,000	1,163,273	3,608,273
2034-35	4.000	2,545,000	1,060,978	3,605,978
2035-36	4.000	2,650,000	954,480	3,604,480
2036-37	4.000	2,765,000	843,473	3,608,473
2037-38	4.000	2,880,000	727,750	3,607,750
2038-39	4.000	3,000,000	607,210	3,607,210
2039-40	4.000	3,125,000	481,648	3,606,648
2040-41	4.000	3,255,000	350,858	3,605,858
2041-42	4.000	3,395,000	214,533	3,609,533
2042-43	4.000	3,535,000	72,468	3,607,468
<b>Total</b>	<b>\$</b>	<b>49,230,000</b>	<b>\$ 23,995,025</b>	<b>\$ 73,225,025</b>

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

**FY 22-23 Budget Summary**  
**Conroe Industrial Development Corporation**  
**Debt Service Fund**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Revenues:</b>								
Revenues	\$ 22,798,606	\$ 6,446,067	\$ 6,447,717	\$ 6,448,606	\$ -	\$ 6,448,606	\$ 2,539	0.0%
<b>Total Revenues</b>	<b>\$ 22,798,606</b>	<b>\$ 6,446,067</b>	<b>\$ 6,447,717</b>	<b>\$ 6,448,606</b>	<b>\$ -</b>	<b>\$ 6,448,606</b>	<b>\$ 2,539</b>	<b>0.0%</b>
<b>Total Resources:</b>	<b>\$ 22,798,606</b>	<b>\$ 6,446,067</b>	<b>\$ 6,447,717</b>	<b>\$ 6,448,606</b>	<b>\$ -</b>	<b>\$ 6,448,606</b>	<b>\$ 2,539</b>	<b>0.0%</b>
<b>Expenditures:</b>								
CIDC Debt	\$ 23,089,052	\$ 6,446,067	\$ 6,447,717	\$ 6,448,606	\$ -	\$ 6,448,606	\$ 2,539	0.0%
<b>Total Expenditures</b>	<b>\$ 23,089,052</b>	<b>\$ 6,446,067</b>	<b>\$ 6,447,717</b>	<b>\$ 6,448,606</b>	<b>\$ -</b>	<b>\$ 6,448,606</b>	<b>\$ 2,539</b>	<b>0.0%</b>
<b>New Fund Balance:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**Breakdown of Transfer In:**

CIDC Revenue Clearing Fund	\$ 6,448,606
<b>Total</b>	<b>\$ 6,448,606</b>

## CIDC Debt Service Revenues

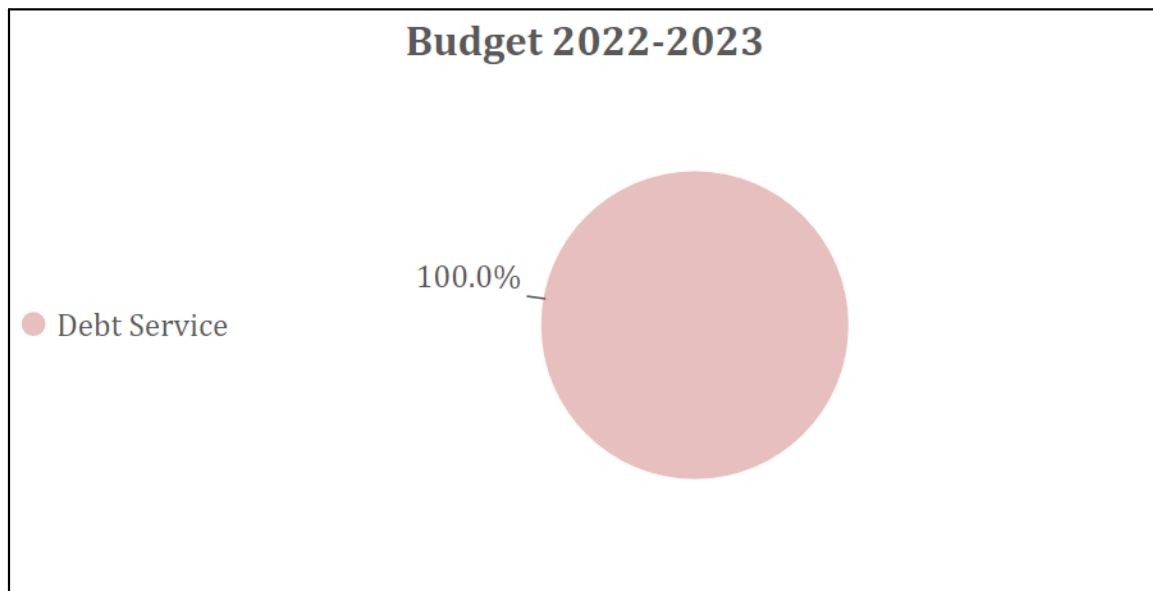
Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
6112 - Other Fin - Proceeds Of Ref Bond	\$ 16,645,000	\$ -	\$ -	\$ -
<b>Miscellaneous Subtotal</b>	<b>\$ 16,645,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
6550 - Transfer In	6,153,606	6,446,067	6,447,717	6,448,606
<b>Transfers In Subtotal</b>	<b>\$ 6,153,606</b>	<b>\$ 6,446,067</b>	<b>\$ 6,447,717</b>	<b>\$ 6,448,606</b>
<b>Total Revenues</b>	<b>\$ 22,798,606</b>	<b>\$ 6,446,067</b>	<b>\$ 6,447,717</b>	<b>\$ 6,448,606</b>

## CIDC Debt Service 009-9200



### Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Debt Service	\$ 23,089,052	\$ 6,446,067	\$ 6,447,717	\$ 6,448,606
<b>Total</b>	<b>\$ 23,089,052</b>	<b>\$ 6,446,067</b>	<b>\$ 6,447,717</b>	<b>\$ 6,448,606</b>



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

<b>Fiscal Year</b>	<b>Bonds Outstanding</b>		<b>Principal</b>		<b>Interest</b>		<b>Total</b>
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
<b>TOTAL</b>			\$	<b>61,840,000</b>	\$	<b>16,684,822</b>	\$ <b>78,524,822</b>

# 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:** \$ 8,820,000

**Paying Agent:** Bank of Texas

**Payments:** March 1<sup>st</sup> & September 1<sup>st</sup> (P)

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
	<b>Total</b>	<b>\$ 8,820,000</b>	<b>\$ 1,184,360</b>	<b>\$ 10,004,360</b>

# 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:** \$ 19,840,000

**Paying Agent:** Bank of New York

**Payments:** March 1<sup>st</sup> & September 1<sup>st</sup> (P)

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
	<b>Total</b>	<b>\$ 19,840,000</b>	<b>\$ 6,350,184</b>	<b>\$ 26,190,184</b>



# 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:** \$ 18,555,000

**Paying Agent:** Bank of New York

**Payments:** March 1<sup>st</sup> & September 1<sup>st</sup> (P)

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
	<b>Total</b>	<b>\$ 18,555,000</b>	<b>\$ 8,239,500</b>	<b>\$ 26,794,500</b>

# 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:** \$ 14,625,000  
**Paying Agent:** N/A  
**Payments:** March 1st & September 1st (P)

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
	<b>Total</b>	<b>\$ 14,625,000</b>	<b>\$ 910,778</b>	<b>\$ 15,535,778</b>

# **CONVENTION CENTER DEBT SERVICE FUND**

**FY 22-23 Budget Summary  
Convention Center Debt Service Fund**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ 130	\$ 130	\$ 130	\$ -	\$ 130	\$ -	0.0%
<b>Revenues:</b>								
Revenues	\$ 196,404	\$ 707,150	\$ 619,767	\$ 618,050	\$ -	\$ 618,050	\$ -	0.0%
<b>Total Revenues</b>	<b>\$ 196,404</b>	<b>\$ 707,150</b>	<b>\$ 619,767</b>	<b>\$ 618,050</b>	<b>\$ -</b>	<b>\$ 618,050</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Resources:</b>	<b>\$ 196,404</b>	<b>\$ 707,280</b>	<b>\$ 619,897</b>	<b>\$ 618,180</b>	<b>\$ -</b>	<b>\$ 618,180</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Expenditures:</b>								
GO Debt	\$ 196,274	\$ 854,641	\$ 619,767	\$ 618,050	\$ -	\$ 618,050	\$ 618,050	72.3%
<b>Total Expenditures</b>	<b>\$ 196,274</b>	<b>\$ 854,641</b>	<b>\$ 619,767</b>	<b>\$ 618,050</b>	<b>\$ -</b>	<b>\$ 618,050</b>	<b>\$ 618,050</b>	<b>72.3%</b>
<b>New Fund Balance:</b>		\$ (147,361)	\$ 130	\$ 130		\$ 130		

**Breakdown of Transfer In:**

CIDC General Fund	\$ 309,025
CIDC General Fund	15,360
General Fund	46,080
Hotel Occupancy Tax Fund	215,800
General Fund	31,785
<b>Total</b>	<b>\$ 618,050</b>

## Convention Center Debt Service Fund Revenues

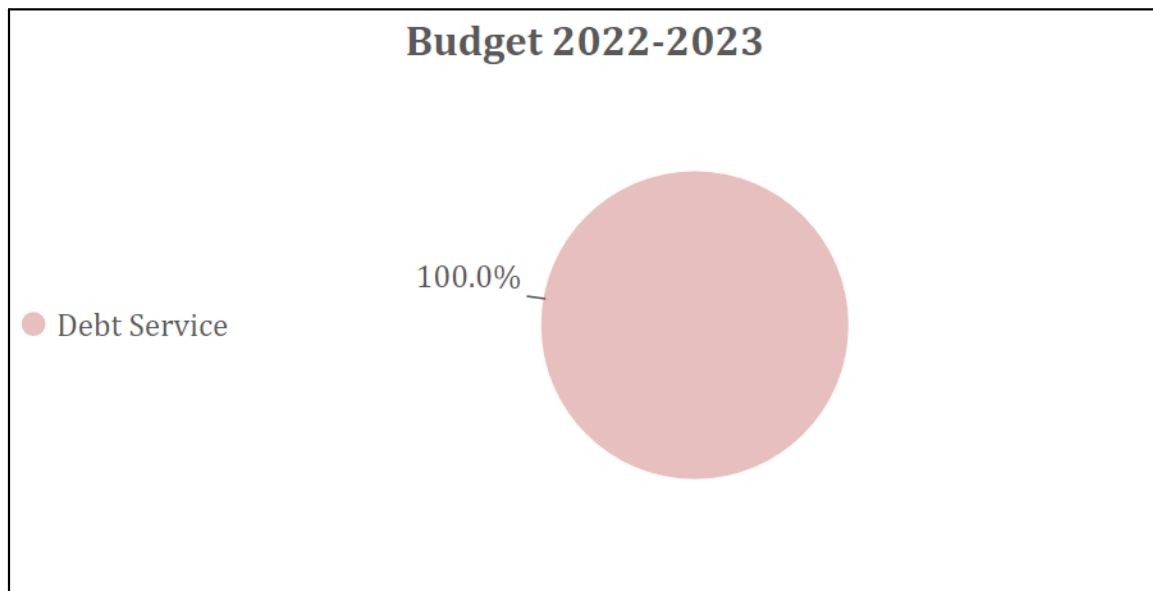
Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
6113 - Other Sources - Bond Premium	\$ 196,404	\$ -	\$ -	\$ -
<b>Miscellaneous Subtotal</b>	<b>\$ 196,404</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
6550 - Transfer In	-	707,150	619,767	618,050
<b>Transfers In Subtotal</b>	<b>\$ -</b>	<b>\$ 707,150</b>	<b>\$ 619,767</b>	<b>\$ 618,050</b>
<b>Total Revenues</b>	<b>\$ 196,404</b>	<b>\$ 707,150</b>	<b>\$ 619,767</b>	<b>\$ 618,050</b>

## Convention Center Debt Service Fund 014-1010



### Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Debt Service	\$ 196,274	\$ 854,641	\$ 619,767	\$ 618,050
<b>Total</b>	<b>\$ 196,274</b>	<b>\$ 854,641</b>	<b>\$ 619,767</b>	<b>\$ 618,050</b>



# City of Conroe

## Schedule of Requirements

### All Convention Center Bonds

<b>Fiscal Year</b>	<b>Bonds Outstanding</b>		<b>Principal</b>		<b>Interest</b>		<b>Total</b>
2022-23	\$	17,390,000	\$	-	\$	618,050	\$ 618,050
2023-24		17,390,000		140,000		614,550	754,550
2024-25		17,250,000		230,000		605,300	835,300
2025-26		17,020,000		285,000		592,425	877,425
2026-27		16,735,000		325,000		577,175	902,175
2027-28		16,410,000		375,000		559,675	934,675
2028-29		16,035,000		675,000		533,425	1,208,425
2029-30		15,360,000		830,000		495,800	1,325,800
2030-31		14,530,000		915,000		452,175	1,367,175
2031-32		13,615,000		1,005,000		409,200	1,414,200
2032-33		12,610,000		1,080,000		367,500	1,447,500
2033-34		11,530,000		1,160,000		328,500	1,488,500
2034-35		10,370,000		1,230,000		292,650	1,522,650
2035-36		9,140,000		1,310,000		254,550	1,564,550
2036-37		7,830,000		1,390,000		214,050	1,604,050
2037-38		6,440,000		1,475,000		171,075	1,646,075
2038-39		4,965,000		1,560,000		125,550	1,685,550
2039-40		3,405,000		1,655,000		77,325	1,732,325
2040-41		1,750,000		1,750,000		26,250	1,776,250
<b>TOTAL</b>			\$	<b>17,390,000</b>	\$	<b>7,315,225</b>	\$ <b>24,705,225</b>

# Convention Center Debt Requirements

**Description:** Certificates of Obligation, Series 2021A

**Date of Issue:** August 1, 2021

**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:** \$ 17,390,000

**Amount Outstanding:** \$ 17,390,000

**Paying Agent:** Bank of New York

**Payments:** March 1<sup>st</sup> & September 1<sup>st</sup> (P)

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2022-23	3.500	\$ -	\$ 618,050	\$ 618,050
2023-24	3.500	140,000	614,550	754,550
2024-25	3.500	230,000	605,300	835,300
2025-26	3.500	285,000	592,425	877,425
2026-27	3.500	325,000	577,175	902,175
2027-28	3.500	375,000	559,675	934,675
2028-29	3.500	675,000	533,425	1,208,425
2029-30	3.500	830,000	495,800	1,325,800
2030-31	3.500	915,000	452,175	1,367,175
2031-32	3.500	1,005,000	409,200	1,414,200
2032-33	3.500	1,080,000	367,500	1,447,500
2033-34	3.500	1,160,000	328,500	1,488,500
2034-35	3.500	1,230,000	292,650	1,522,650
2035-36	3.500	1,310,000	254,550	1,564,550
2036-37	3.500	1,390,000	214,050	1,604,050
2037-38	3.500	1,475,000	171,075	1,646,075
2038-39	3.500	1,560,000	125,550	1,685,550
2039-40	3.500	1,655,000	77,325	1,732,325
2040-41	3.500	1,750,000	26,250	1,776,250
<b>Total</b>		<b>\$ 17,390,000</b>	<b>\$ 7,315,225</b>	<b>\$ 24,705,225</b>



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

**FY 22-23 Budget Summary**  
**Conroe Industrial Development Corporation**  
**Revenue Clearing Fund**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -	
Beginning Fund Balance:	\$	-	\$	-	\$	-	\$	-	N/A
Revenues:									
Revenues	\$ 14,396,127	\$ 13,633,123	\$ 16,157,828	\$ 16,164,913	\$ -	\$ 16,164,913	\$ 2,531,790	18.6%	
Total Revenues	\$ 14,396,127	\$ 13,633,123	\$ 16,157,828	\$ 16,164,913	\$ -	\$ 16,164,913	\$ 2,531,790	18.6%	
Total Resources:	\$ 14,396,127	\$ 13,633,123	\$ 16,157,828	\$ 16,164,913	\$ -	\$ 16,164,913	\$ 2,531,790	18.6%	
Expenditures:									
Revenue Clearing	\$ 14,189,771	\$ 13,633,123	\$ 16,157,828	\$ 16,164,913	\$ -	\$ 16,164,913	\$ 2,531,790	18.6%	
Total Expenditures	\$ 14,189,771	\$ 13,633,123	\$ 16,157,828	\$ 16,164,913	\$ -	\$ 16,164,913	\$ 2,531,790	18.6%	
New Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

**Breakdown of Transfer Out:**

CIDC Debt Service Fund	\$ 6,448,606
CIDC General Fund	9,716,307
<b>Total</b>	<b>\$ 16,164,913</b>

## CIDC Revenue Clearing Revenues

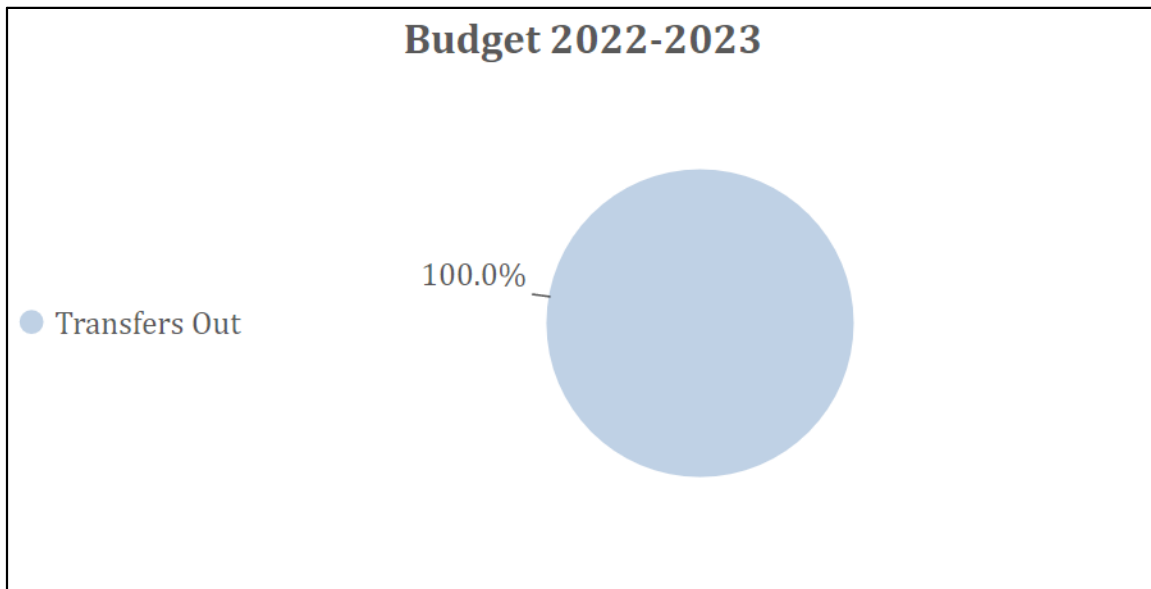
Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
4040 - Sales Tax	\$ 14,396,127	\$ 13,633,123	\$ 16,157,828	\$ 16,164,913
<b>Sales Tax Collections Subtotal</b>	<b>\$ 14,396,127</b>	<b>\$ 13,633,123</b>	<b>\$ 16,157,828</b>	<b>\$ 16,164,913</b>
<b>Total Revenues</b>	<b>\$ 14,396,127</b>	<b>\$ 13,633,123</b>	<b>\$ 16,157,828</b>	<b>\$ 16,164,913</b>

## CIDC Revenue Clearing 009-9400



### Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Transfers Out	\$ 14,189,771	\$ 13,633,123	\$ 16,157,828	\$ 16,164,913
<b>Total</b>	<b>\$ 14,189,771</b>	<b>\$ 13,633,123</b>	<b>\$ 16,157,828</b>	<b>\$ 16,164,913</b>





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

**FY 22-23 Budget Summary**  
**Conroe Industrial Development Corporation**  
**General Fund**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ 16,450,498	\$ 16,450,498	\$ 18,620,972	\$ -	\$ 18,620,972	\$ -	0.0%
<b>Revenues:</b>								
Revenues	\$ 9,121,712	\$ 7,244,255	\$ 20,555,545	\$ 9,774,649	\$ -	\$ 9,774,649	\$ 2,530,394	34.9%
<b>Total Revenues</b>	<b>\$ 9,121,712</b>	<b>\$ 7,244,255</b>	<b>\$ 20,555,545</b>	<b>\$ 9,774,649</b>	<b>\$ -</b>	<b>\$ 9,774,649</b>	<b>\$ 2,530,394</b>	<b>34.9%</b>
<b>Total Resources:</b>	<b>\$ 9,121,712</b>	<b>\$ 23,694,753</b>	<b>\$ 37,006,043</b>	<b>\$ 28,395,621</b>	<b>\$ -</b>	<b>\$ 28,395,621</b>	<b>\$ 2,530,394</b>	<b>10.7%</b>
<b>Expenditures:</b>								
CIDC General Fund	\$ 24,589,782	\$ 20,479,651	\$ 12,370,754	\$ 19,995,844	\$ 64,713	\$ 20,060,557	\$ (419,094)	-2.0%
<b>Total Expenditures</b>	<b>\$ 24,589,782</b>	<b>\$ 20,479,651</b>	<b>\$ 12,370,754</b>	<b>\$ 19,995,844</b>	<b>\$ 64,713</b>	<b>\$ 20,060,557</b>	<b>\$ (419,094)</b>	<b>-2.0%</b>
<b>Debt Service Reserve:</b>	\$ -	\$ 6,014,317	\$ 6,014,317	\$ -	\$ -		\$ -	
<b>New Fund Balance:</b>	\$ -	\$ (2,799,215)	\$ 18,620,972	\$ 8,399,777	\$ -	\$ 8,335,064	\$ -	

**Breakdown of Transfer In:**

CIDC Revenue Clearing Fund	\$ 9,716,307
<b>Total</b>	<b>\$ 9,716,307</b>

**Breakdown of Transfer Out:**

W&S Debt Service Fund - Water Well Debt	\$ 166,207
GO Debt Service Fund - Park Debt	350,749
CIP - Signal - Seven Coves at Farrel Road	463,000
CIP - Water Plant - Seven Coves Area	9,525,000
CIP - Water Plant - Conroe Industrial Park West	2,295,000
CIP - Water Line Extension - Airport	669,000
CIP - Sewer Line Extension - Airport	713,000
Convention Center Debt Service Fund	309,025
Convention Center Debt Service Fund	15,360
Technology Replacement Fund	10,371
GO Debt Service Fund	2,193,675
<b>Total</b>	<b>\$ 16,710,387</b>

**Breakdown of Economic Development Contracts:**

	Actual FY 20-21	Estimated FY 21-22	Budget FY 22-23
<b><u>Incentive Agreements (10%)</u></b>			
Ball Corporation	\$ 225,870	\$ 304,165	\$ 375,864
Bauer Equipment America, Inc	44,868	48,022	69,770
Borden Milk 2013	7,014	-	-
Eleet Cryogenics	-	-	40,496
Five Below	-	250,225	249,815
Galdisa USA, Inc. 2016	19,624	29,292	38,951
General Packaging 2015	19,531	19,929	20,327
Hempel USA	32,741	29,144	-
Hewlett Packard Enterprises (HPE)	-	-	95,288
LUC Urethanes, Inc	26,142	24,976	24,583
McKesson	264,435	264,435	264,435
Memstar (2020)	-	114,089	114,089
NEORig - 2018	21,531	-	-
Newpark Drilling Fluids LLC 2015	46,592	48,708	51,393
Old Dominion Freight Line	13,551	12,865	19,834
Pileco Inc	-	50,000	-
Pipeline Packaging	46,928	47,521	48,125
Professional Directional	381,064	378,299	-
Sabre Industries, Inc (2019)	-	47,679	47,666
Pipeline Packaging (formerly: Sooner Container)	15,594	15,906	16,226
Southern Star Buske, LLC (2019)	-	26,612	27,033
Stainless Structurals - 2019	32,156	31,973	31,788
Supra America, Inc - 2016	72,267	75,593	91,670
Telegistics - 2016	37,719	36,576	38,857
Texas Tissue Converting, LLC (2019)	-	27,514	86,061
VGXI, Inc. (2019)	400,000	217,082	155,955
Economic Development Grant - Home Depot	4,026,772	-	-
Economic Development Grant - Woodforest Bank	250,000	250,000	-
Eleet Cryogenics, Inc.	-	117,765	-
Available for additional incentives	-	-	-
<b>TOTAL ALL AGREEMENTS</b>	<b>\$ 5,984,400</b>	<b>\$ 2,468,370</b>	<b>\$ 1,908,226</b>

**FY 22-23 Supplemental Requests  
CIDC Fund**

Department/Division		ID	Supplemental Request Title	Requested Amount <sup>1</sup>	FY 21-22 Purchase <sup>2</sup>	FY 22-23 Approved <sup>3</sup>	Type
009-9000	CIDC General Fund	1443	2% Salary Market Adjustment	\$ 12,471	\$ -	\$ 12,471	Enhanced Program
009-9000	CIDC General Fund	1450	3.5% Merit Non-Civil Service Only	16,711	-	16,711	Enhanced Program
009-9000	CIDC General Fund	1459	22-23 Health, Dental & Vision Increase	25,160	-	25,160	Non-Discretionary Adjustment
009-9000	CIDC General Fund	1478	IT Replacement Fund Contribution - CIDC	10,371	-	10,371	Replacement Equipment
<b>CIDC General Fund Total</b>				<b>\$ 64,713</b>	<b>\$ -</b>	<b>\$ 64,713</b>	

**Definitions:**

1. Requested Amount - The total cost of the project. Also, the cost that was requested through the supplemental request.
2. FY 21-22 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 22-23 Approved - These items are included in the Operating Budget as supplementals.

**Notes:**

If there is no funding listed in the FY21-22 Purchase or FY 22-23 Approved columns, then the supplemental request was not approved for funding.

## CIDC General Fund Revenues

Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
6010 - Interest On Investments	\$ 142,710	\$ 57,199	\$ 57,199	\$ 58,342
<b>Investment Income Subtotal</b>	<b>\$ 142,710</b>	<b>\$ 57,199</b>	<b>\$ 57,199</b>	<b>\$ 58,342</b>
6015 - FMV Adjustment - Investments	(104,666)	-	-	-
<b>Net Change in Fair Value of Investments Subtotal</b>	<b>\$ (104,666)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
6035 - Land Sales	1,047,404	-	10,788,235	-
6060 - Unanticipated Revenues	100	-	-	-
<b>Miscellaneous Subtotal</b>	<b>\$ 1,047,504</b>	<b>\$ -</b>	<b>\$ 10,788,235</b>	<b>\$ -</b>
6550 - Transfer In	8,036,165	7,187,056	9,710,111	9,716,307
<b>Transfers In Subtotal</b>	<b>\$ 8,036,165</b>	<b>\$ 7,187,056</b>	<b>\$ 9,710,111</b>	<b>\$ 9,716,307</b>
<b>Total Revenues</b>	<b>\$ 9,121,713</b>	<b>\$ 7,244,255</b>	<b>\$ 20,555,545</b>	<b>\$ 9,774,649</b>





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 2021 - 2022

- ✓ Earned the Economic Excellence Award for the third year in a row
- ✓ Earned two Community Economic Development Awards from TEDC
- ✓ Representation boards and committees of TECD and Team Texas
- ✓ Recruited the The Home Depot, a 600,000 sf rail-served DC on a former Superfund site; a capital investment of \$72.3M and 48 new jobs
- ✓ Assisted with Pileco, Inc.'s expansion, adding 10 employees to their existing 16 and a capital investment of \$4.1M
- ✓ Recruited HPE's corporate aircraft fleet to Conroe-North Houston Regional Airport, creating 11 jobs and includes a capital investment of \$1.65M
- ✓ Recruited Ameritex Machine and Fab LLC to Conroe Park North; a capital investment of \$16.9M and the addition of 172 employees
- ✓ Performed due diligence on incentive agreements and awarded incentives for the 2021 performance year
- ✓ Participated in multiple marketing missions with Team Texas, both in person and virtually
- ✓ Continued to work with the GHP and the TEDC to promote Texas and our community

### Goals & Objectives for FY 2022 - 2023

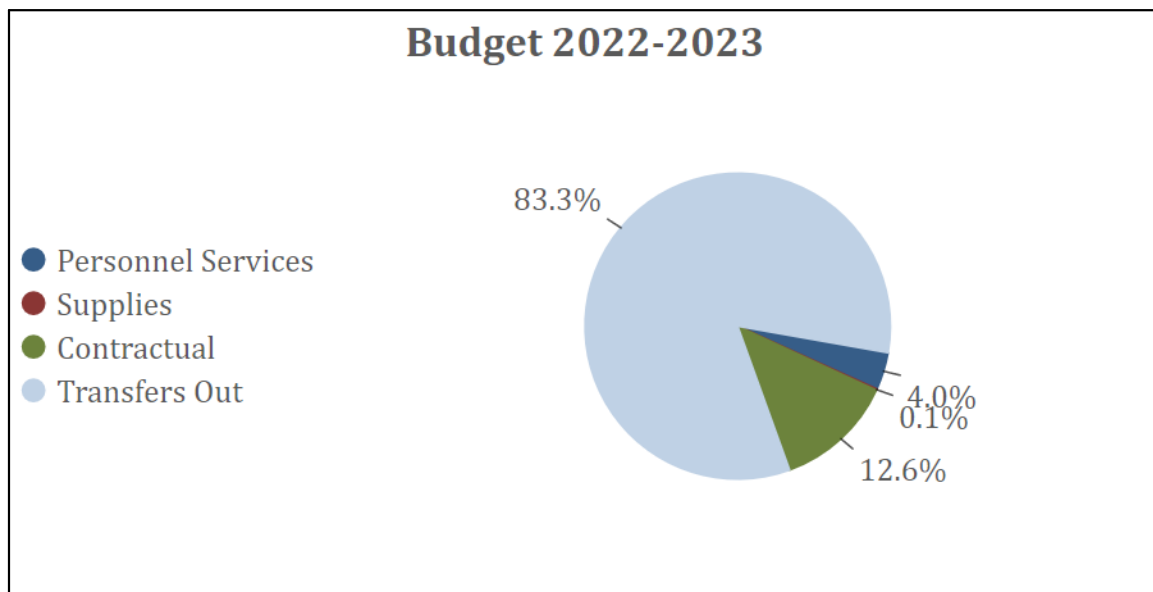
- Sell property in Conroe Park North and Deison Technology Park
- Recruit businesses for Conroe Park North and Deison Technology Park
- Continue management of the economic development activity for the City of Conroe
- Distribute incentives for existing businesses for retention and expansion
- Represent 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
- Continue participation in recruitment trips and events with TxEDC, Team Texas, and the GHP

# CIDC General Fund 009-9000



## Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Personnel Services	\$ 680,279	\$ 694,729	\$ 718,060	\$ 795,072
Supplies	27,360	22,400	44,500	27,500
Contractual	6,675,761	3,268,983	2,824,370	2,527,598
Capital Outlay	-	179,000	-	-
Transfers Out	17,206,382	16,314,539	8,783,824	16,710,387
<b>Total</b>	<b>\$ 24,589,782</b>	<b>\$ 20,479,651</b>	<b>\$ 12,370,754</b>	<b>\$ 20,060,557</b>



	Actual 2019-2020	Actual 2020-2021	Estimated 2021-2022	Budgeted 2022-2023
<b>Performance Measures</b>				
Number of jobs created	334	776	241	100
Investment attracted or facilitated (in millions)	\$113	\$247	\$95	\$150
Active prospects in the pipeline	12	7	6	7
Average wages/salaries of jobs created	\$69,094	\$47,216	\$88,693	\$50,000
Number of businesses assisted	81	37	41	50
Number of businesses visited	31	8	25	25

## Supplemental Budget Requests

2% Salary Market Adjustment	\$12,471
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## CIDC General Fund 009-9000



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3.5% Merit Non-Civil Service Only	\$16,711
22-23 Health, Dental & Vision Increase	\$25,160
IT Replacement Fund Contribution - CIDC	\$10,371



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

**FY 22-23 Budget Summary**  
**Conroe Industrial Development Corporation**  
**Industrial Park Land Sales Fund**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Revenues:</b>								
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Revenues</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
<b>Total Resources:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
<b>Expenditures:</b>								
Expenditures	\$ 1,013,027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Expenditures</b>	<u>\$ 1,013,027</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
<b>New Fund Balance:</b>		\$ -	\$ -	\$ -		\$ -		
<b>Breakdown of Transfer Out:</b>								
						\$ -		
<b>Total</b>						<u>\$ -</u>		

# CIDC Industrial Park Land Sales Fund Revenues

Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
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## CIDC Industrial Park Land Sales 047-4700



### Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Transfers Out	\$ 1,013,027	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,013,027</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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# **VEHICLE & EQUIPMENT REPLACEMENT FUND**

**FY 22-23 Budget Summary**  
**Vehicle and Equipment Replacement Fund**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ 4,477,175	\$ 4,477,175	\$ 5,445,492	\$ -	\$ 5,445,492	\$ -	0.0%
<b>Revenues:</b>								
Revenues	\$ 518,654	\$ 4,391,069	\$ 4,404,366	\$ 2,290,570	\$ -	\$ 2,290,570	\$ -	0.0%
<b>Total Revenues</b>	<b>\$ 518,654</b>	<b>\$ 4,391,069</b>	<b>\$ 4,404,366</b>	<b>\$ 2,290,570</b>	<b>\$ -</b>	<b>\$ 2,290,570</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Resources:</b>	<b>\$ 518,654</b>	<b>\$ 8,868,244</b>	<b>\$ 8,881,541</b>	<b>\$ 7,736,062</b>	<b>\$ -</b>	<b>\$ 7,736,062</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Expenditures:</b>								
Capital	\$ 1,196,369	\$ 3,430,818	\$ 3,436,049	\$ 3,594,385	\$ -	\$ 3,594,385	\$ 163,567	4.8%
<b>Total Expenditures</b>	<b>\$ 1,196,369</b>	<b>\$ 3,430,818</b>	<b>\$ 3,436,049</b>	<b>\$ 3,594,385</b>	<b>\$ -</b>	<b>\$ 3,594,385</b>	<b>\$ 163,567</b>	<b>4.8%</b>
<b>New Fund Balance:</b>		\$ 5,437,426	\$ 5,445,492	\$ 4,141,677		\$ 4,141,677		

**Breakdown of Transfer In:**

General Fund	\$ 879,370
General Fund - Fire Department	1,000,000
General Fund - Police Department Leases	185,700
General Fund - Transportation	210,527
Facilities Management Fund	2,495
Fleet Services Fund	7,558
<b>Total</b>	<b>\$ 2,285,650</b>

**FY 22-23 Supplemental Request  
Vehicle Equipment Replacement Fund**

Department/Division	Replacing Unit	Supplemental Request Title	Total Requested Amount	Approved VERF Funding	Type	Notes
001-1044 Transportation	1603	Dodge Caravan	\$ 59,000	\$ 59,000	Vehicle Equipment Replacement Fund	Like for like replacement
001-1044 Transportation	1604	Dodge Caravan	59,000	59,000	Vehicle Equipment Replacement Fund	Like for like replacement
<b>Transportation Total</b>			<b>\$ 118,000</b>	<b>\$ 118,000</b>		
001-1202 Police Support Services	1236	Chevrolet Tahoe	40,000	40,000	Vehicle Equipment Replacement Fund	Chevrolet Caprice upgraded to a Tahoe
001-1202 Police Support Services	E104	Can-Am HD10 UTV	25,400	25,400	Vehicle Equipment Replacement Fund	Like for like replacement
<b>Police Support Services Total</b>			<b>\$ 65,400</b>	<b>\$ 65,400</b>		
001-1203 Police Patrol		Tahoe's Equipment Package	20,432	-	Vehicle Equipment Replacement Fund	Inflationary Adjustment
001-1203 Police Patrol	1311	Chevrolet Tahoe	40,000	32,265	Vehicle Equipment Replacement Fund	Chevrolet Caprice upgraded to a Tahoe
001-1203 Police Patrol	1503	Chevrolet Tahoe	40,000	32,265	Vehicle Equipment Replacement Fund	Chevrolet Caprice upgraded to a Tahoe
001-1203 Police Patrol	1528	Chevrolet Tahoe	40,000	32,265	Vehicle Equipment Replacement Fund	Chevrolet Caprice upgraded to a Tahoe
001-1203 Police Patrol	1633	Chevrolet Tahoe	40,000	32,265	Vehicle Equipment Replacement Fund	Chevrolet Caprice upgraded to a Tahoe
001-1203 Police Patrol	1702	Chevrolet Tahoe	40,000	32,265	Vehicle Equipment Replacement Fund	Chevrolet Caprice upgraded to a Tahoe
001-1203 Police Patrol	1703	Chevrolet Tahoe	40,000	32,265	Vehicle Equipment Replacement Fund	Chevrolet Caprice upgraded to a Tahoe
001-1203 Police Patrol	1708	Chevrolet Tahoe	40,000	32,265	Vehicle Equipment Replacement Fund	Chevrolet Caprice upgraded to a Tahoe
001-1203 Police Patrol	1709	Chevrolet Tahoe	40,000	32,265	Vehicle Equipment Replacement Fund	Chevrolet Caprice upgraded to a Tahoe
001-1203 Police Patrol	1710	Chevrolet Tahoe	40,000	32,265	Vehicle Equipment Replacement Fund	Chevrolet Caprice upgraded to a Tahoe
001-1203 Police Patrol	1740	Chevrolet Tahoe	40,000	32,265	Vehicle Equipment Replacement Fund	Chevrolet Caprice upgraded to a Tahoe
001-1203 Police Patrol	1741	Chevrolet Tahoe	40,000	32,265	Vehicle Equipment Replacement Fund	Chevrolet Caprice upgraded to a Tahoe
001-1203 Police Patrol	1745	Chevrolet Tahoe	40,000	32,265	Vehicle Equipment Replacement Fund	Chevrolet Caprice upgraded to a Tahoe
<b>Police Patrol Total</b>			<b>\$ 500,432</b>	<b>\$ 387,180</b>		
001-1204 Police Criminal Investigations	1444	Chevrolet Traverse SUV	29,000	29,000	Vehicle Equipment Replacement Fund	Like for like replacement
<b>Police Criminal Investigations Total</b>			<b>\$ 29,000</b>	<b>\$ 29,000</b>		
001-1206 Police Animal Services	1520	Ford F-350 Truck	45,000	41,000	Vehicle Equipment Replacement Fund	Upgraded from 1/2 ton to 3/4 ton
<b>Police Animal Services Total</b>			<b>\$ 45,000</b>	<b>\$ 41,000</b>		
001-1300 Fire Department	651	Pierce Quantum Pumper Truck	1,050,000	1,050,000	Vehicle Equipment Replacement Fund	Like for like replacement
001-1300 Fire Department	T0239	Prevention Safety Trailer	160,000	160,000	Vehicle Equipment Replacement Fund	Like for like replacement
<b>Fire Department Total</b>			<b>\$ 1,210,000</b>	<b>\$ 1,210,000</b>		
001-1530 Drainage Maintenance	1135	Peterbilt 12-14 Yd Dump Truck	240,000	240,000	Vehicle Equipment Replacement Fund	Like for like replacement
001-1530 Drainage Maintenance	1136	Peterbilt 12-14 Yd Dump Truck	240,000	240,000	Vehicle Equipment Replacement Fund	Like for like replacement
001-1530 Drainage Maintenance	1137	Peterbilt 12-14 Yd Dump Truck	240,000	240,000	Vehicle Equipment Replacement Fund	Like for like replacement
001-1530 Drainage Maintenance	E055	John Deere 544J Loader	196,000	196,000	Vehicle Equipment Replacement Fund	Like for like replacement
<b>Drainage Maintenance Total</b>			<b>\$ 916,000</b>	<b>\$ 916,000</b>		
001-1540 Street Maintenance	941	Ford F-550 Truck w/Utility Bed	63,000	63,000	Vehicle Equipment Replacement Fund	Like for like replacement
001-1540 Street Maintenance	1329	Ford F-550 Truck w/Utility Bed 4x4	66,000	66,000	Vehicle Equipment Replacement Fund	Like for like replacement
001-1540 Street Maintenance	E121	Gradall XL-4100	422,000	422,000	Vehicle Equipment Replacement Fund	Like for like replacement
<b>Street Maintenance Total</b>			<b>\$ 551,000</b>	<b>\$ 551,000</b>		
052-5200 Fleet Services	1132	Ford F-150 Ext. Cab Truck	52,000	52,000	Vehicle Equipment Replacement Fund	Like for like replacement - Electric
<b>Fleet Services Total</b>			<b>\$ 52,000</b>	<b>\$ 52,000</b>		
<b>VERF Total</b>			<b>\$ 3,486,832</b>	<b>\$ 3,369,580</b>		

## Vehicle & Equipment Replacement Fund Revenues

Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
6010 - Interest On Investments	\$ 2,546	\$ 3,686	\$ 4,871	\$ 4,920
<b>Investment Income Subtotal</b>	<b>\$ 2,546</b>	<b>\$ 3,686</b>	<b>\$ 4,871</b>	<b>\$ 4,920</b>
6036 - Sales Of Capital Assets	172,962	-	12,112	-
6060 - Unanticipated Revenues	11,706	-	-	-
<b>Miscellaneous Subtotal</b>	<b>\$ 184,668</b>	<b>\$ -</b>	<b>\$ 12,112</b>	<b>\$ -</b>
6550 - Transfer In	331,440	4,387,383	4,387,383	2,285,650
<b>Transfers In Subtotal</b>	<b>\$ 331,440</b>	<b>\$ 4,387,383</b>	<b>\$ 4,387,383</b>	<b>\$ 2,285,650</b>
<b>Total Revenues</b>	<b>\$ 518,654</b>	<b>\$ 4,391,069</b>	<b>\$ 4,404,366</b>	<b>\$ 2,290,570</b>

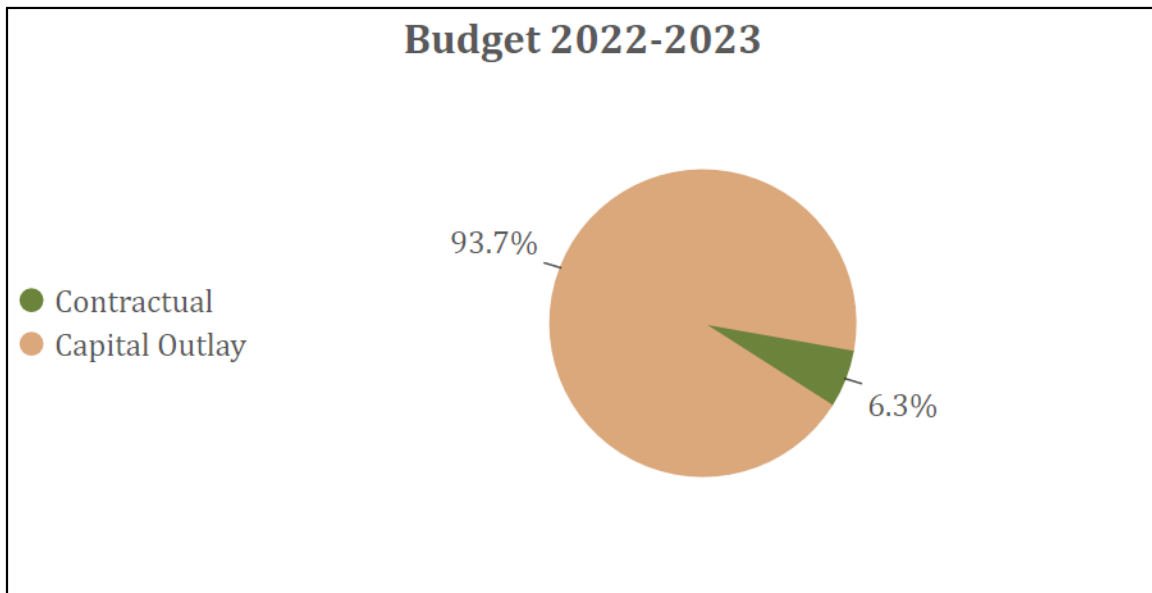
# Vehicle & Equipment Replacement 003-3010



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 2022 - 2023

	<b>Actual 2020-2021</b>	<b>Amended 2021-2022</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Supplies	\$ 61,054	\$ -	\$ -	\$ -
Contractual	170,195	185,700	224,805	224,805
Capital Outlay	965,119	3,245,118	3,211,244	3,369,580
<b>Total</b>	<b>\$ 1,196,368</b>	<b>\$ 3,430,818</b>	<b>\$ 3,436,049</b>	<b>\$ 3,594,385</b>





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

**FY 22-23 Budget Summary**  
**Water and Sewer**  
**Vehicle and Equipment Replacement Fund**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Working Capital:</b>		\$ 1,411,319	\$ 1,411,319	\$ 1,510,552	\$ -	\$ 1,510,552	\$ -	0.0%
<b>Revenues:</b>								
Revenues	\$ 269,848	\$ 413,305	\$ 412,760	\$ 423,861	\$ -	\$ 423,861	\$ 10,556	2.6%
<b>Total Revenues</b>	<b>\$ 269,848</b>	<b>\$ 413,305</b>	<b>\$ 412,760</b>	<b>\$ 423,861</b>	<b>\$ -</b>	<b>\$ 423,861</b>	<b>\$ 10,556</b>	<b>2.6%</b>
<b>Total Resources:</b>	<b>\$ 269,848</b>	<b>\$ 1,824,624</b>	<b>\$ 1,824,079</b>	<b>\$ 1,934,413</b>	<b>\$ -</b>	<b>\$ 1,934,413</b>	<b>\$ 10,556</b>	<b>0.6%</b>
<b>Expenditures:</b>								
Capital	\$ 395,288	\$ 313,527	\$ 313,527	\$ 150,000	\$ -	\$ 150,000	\$ (163,527)	-52.2%
<b>Total Expenditures</b>	<b>\$ 395,288</b>	<b>\$ 313,527</b>	<b>\$ 313,527</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ (163,527)</b>	<b>-52.2%</b>
<b>New Fund Balance:</b>		\$ 1,511,097	\$ 1,510,552	\$ 1,784,413		\$ 1,784,413		

**Breakdown of Transfer In:**

Water and Sewer Operating Fund	\$ 423,578
<b>Total</b>	<b>\$ 423,578</b>



**FY 22-23 Supplemental Requests  
Water Sewer Vehicle Equipment Replacement Fund**

Department/Division		Replacing Unit	Supplemental Request Title	Total Requested Amount	Approved VERF Funding	Type	Notes
002-2820	Water	1434	Ford 1/2 Ton Extended Cab SWB	\$ 42,000	\$ 42,000	Vehicle Equipment Replacement Fund	Like for like replacement
<b>Water Total</b>				<b>\$ 42,000</b>	<b>\$ 42,000</b>		
002-2882	Sewer	1423	F-250 Extended Cab 4x4 Truck	42,000	42,000	Vehicle Equipment Replacement Fund	Like for like replacement
<b>Sewer Total</b>				<b>\$ 42,000</b>	<b>\$ 42,000</b>		
002-2883	Pump & Motor Maintenance	1452	F-550 Crew Cab Truck	66,000	66,000	Vehicle Equipment Replacement Fund	Like for like replacement
<b>Pump &amp; Motor Maintenance Total</b>				<b>\$ 66,000</b>	<b>\$ 66,000</b>		
<b>W&amp;S VERF Total</b>				<b>\$ 150,000</b>	<b>\$ 150,000</b>		

# Water & Sewer Vehicle & Equipment Replacement Fund

## Revenues

---

Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
6010 - Interest On Investments	\$ 592	\$ 823	\$ 278	\$ 283
<b>Investment Income Subtotal</b>	<b>\$ 592</b>	<b>\$ 823</b>	<b>\$ 278</b>	<b>\$ 283</b>
6060 - Unanticipated Revenues	13,834	-	-	-
<b>Miscellaneous Subtotal</b>	<b>\$ 13,834</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
6550 - Transfer In	255,423	412,482	412,482	423,578
<b>Transfers In Subtotal</b>	<b>\$ 255,423</b>	<b>\$ 412,482</b>	<b>\$ 412,482</b>	<b>\$ 423,578</b>
<b>Total Revenues</b>	<b>\$ 269,849</b>	<b>\$ 413,305</b>	<b>\$ 412,760</b>	<b>\$ 423,861</b>

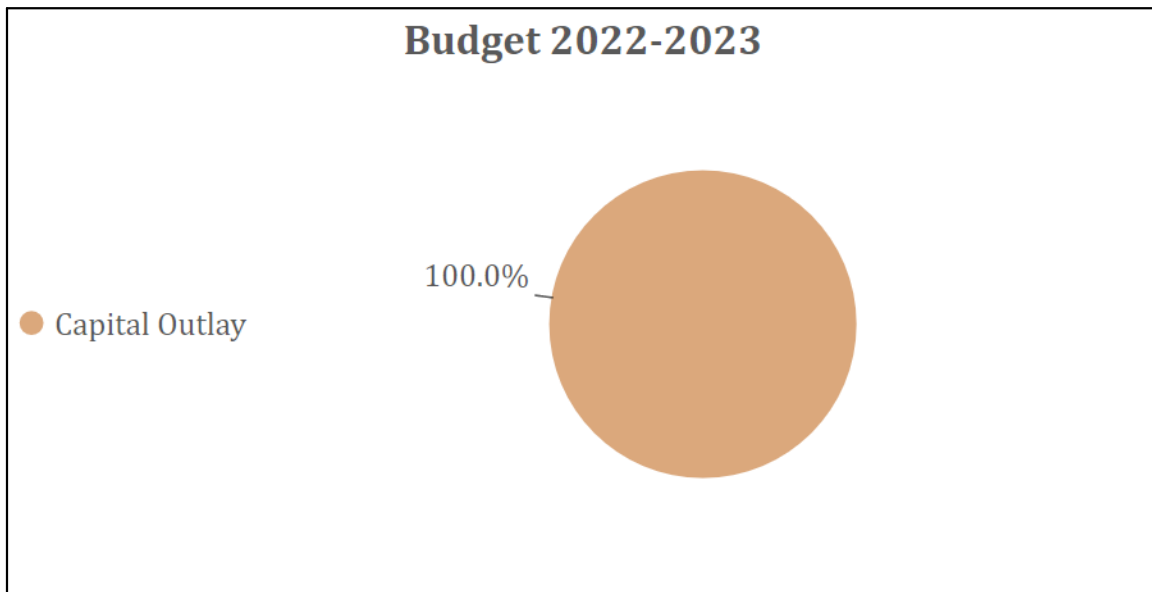
## W&S Vehicle & Equipment Replacement 045-4500



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 2022 - 2023

	<b>Actual 2020-2021</b>	<b>Amended 2021-2022</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Capital Outlay	\$ 395,288	\$ 313,527	\$ 313,527	\$ 150,000
<b>Total</b>	<b>\$ 395,288</b>	<b>\$ 313,527</b>	<b>\$ 313,527</b>	<b>\$ 150,000</b>





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# **HOTEL OCCUPANCY TAX FUND**

**FY 22-23 Budget Summary  
Hotel Occupancy Tax Fund**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ 3,646,660	\$ 3,646,660	\$ 1,209,167	\$ -	\$ 1,209,167	\$ -	0.0%
<b>Revenues</b>								
Revenues	\$ 2,264,655	\$ 2,077,173	\$ 2,518,330	\$ 2,546,129	\$ -	\$ 2,546,129	\$ 468,956	22.6%
<b>Total Revenues</b>	<b>\$ 2,264,655</b>	<b>\$ 2,077,173</b>	<b>\$ 2,518,330</b>	<b>\$ 2,546,129</b>	<b>\$ -</b>	<b>\$ 2,546,129</b>	<b>\$ 468,956</b>	<b>22.6%</b>
<b>Total Resources:</b>	<b>\$ 2,264,655</b>	<b>\$ 5,723,833</b>	<b>\$ 6,164,990</b>	<b>\$ 3,755,296</b>	<b>\$ -</b>	<b>\$ 3,755,296</b>	<b>\$ 468,956</b>	<b>8.2%</b>
<b>Expenses</b>								
Con. & Vis. Bureau	\$ 1,863,740	\$ 4,778,429	\$ 4,955,823	\$ 2,627,586	\$ 162,131	\$ 2,789,717	\$ (1,988,712)	-41.6%
<b>Total Expenditures</b>	<b>\$ 1,863,740</b>	<b>\$ 4,778,429</b>	<b>\$ 4,955,823</b>	<b>\$ 2,627,586</b>	<b>\$ 162,131</b>	<b>\$ 2,789,717</b>	<b>\$ (1,988,712)</b>	<b>-41.6%</b>
<b>New Fund Balance:</b>		\$ 945,404	\$ 1,209,167	\$ 1,127,710		\$ 965,579		
<b>Breakdown of Transfer Out:</b>								
Technology Replacement Fund				\$ 8,297				
Convention Center Debt Service Fund				215,800				
<b>Total</b>				<b>\$ 224,097</b>				

**FY 22-23 Supplemental Requests  
Hotel Occupancy Tax Fund**

Department/Division				ID	Supplemental Request Title	Requested Amount <sup>1</sup>	FY 21-22 Purchase <sup>2</sup>	FY 22-23 Approved <sup>3</sup>	Type
004-4010	Convention & Visitors Bureau	1260	Open Sky Media/Conroe Crossroads Festival	\$	80,000	\$	-	\$ 80,000	New Program
004-4010	Convention & Visitors Bureau	1295	CVB Intern		11,954		-	11,954	New Personnel
004-4010	Convention & Visitors Bureau	1442	2% Salary Market Adjustment		7,159		-	7,159	Enhanced Program
004-4010	Convention & Visitors Bureau	1449	3.5% Merit Non-Civil Service Only		9,593		-	9,593	Enhanced Program
004-4010	Convention & Visitors Bureau	1457	22-23 Health, Dental & Vision Increase		20,128		-	20,128	Non-Discretionary Adjustment
004-4010	Convention & Visitors Bureau	1477	IT Replacement Fund Contribution - HOT		8,297		-	8,297	Replacement Equipment
004-4011	Convention & Visitors Bureau	1508	Downtown Marketing		25,000		-	25,000	Enhanced Program
Hot/Convention & Visitors Bureau Fund Total					\$	162,131	\$	-	\$ 162,131

**Definitions:**

1. Requested Amount - The total cost of the project. Also, the cost that was requested through the supplemental request.
2. FY 21-22 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 22-23 Approved - These items are included in the Operating Budget as supplementals.

**Notes:**

If there is no funding listed in the FY21-22 Purchase or FY 22-23 Approved columns, then the supplemental request was not approved for funding.

# Hotel Occupancy Tax Fund Revenues

Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
4050 - Hotel Occupancy Tax	\$ 2,239,048	\$ 2,074,000	\$ 2,515,164	\$ 2,515,164
<b>Other Tax Subtotal</b>	<b>\$ 2,239,048</b>	<b>\$ 2,074,000</b>	<b>\$ 2,515,164</b>	<b>\$ 2,515,164</b>
6106 - Intergovernmental - Local	23,300	-	-	-
6108 - Intergovernmental - Federal	-	-	-	27,768
6010 - Interest On Investments	2,308	3,173	3,166	3,197
<b>Investment Income Subtotal</b>	<b>\$ 2,308</b>	<b>\$ 3,173</b>	<b>\$ 3,166</b>	<b>\$ 3,197</b>
<b>Total Revenues</b>	<b>\$ 2,264,656</b>	<b>\$ 2,077,173</b>	<b>\$ 2,518,330</b>	<b>\$ 2,546,129</b>





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 2021 - 2022**

- ✓ Under the Conroe Film Commission, one feature length film and one prime time TV show completed filming.
- ✓ Partnered with Open Sky Media to host inaugural Conroe Crossroads music festival in Downtown Conroe.
- ✓ Implemented a new Destination Intelligence program, Voyage to better track key metrics on visitor spending.
- ✓ Partnered with Visit Houston, the State of Texas, and Team Texas to better promote Conroe as a premier destination for international and domestic group travel.
- ✓ Successfully implemented the updated sponsorship/incentive program encouraging new events/conferences/tournaments to Conroe maximizing our return on investment.
- ✓ Implemented new marketing strategies including influencers/bloggers to Conroe allowing them to showcase Conroe to their specific audience.
- ✓ Created a pipeline of group business to fill new Hyatt Hotel as well as other venues for future years.

## **Goals & Objectives for FY 2022 - 2023**

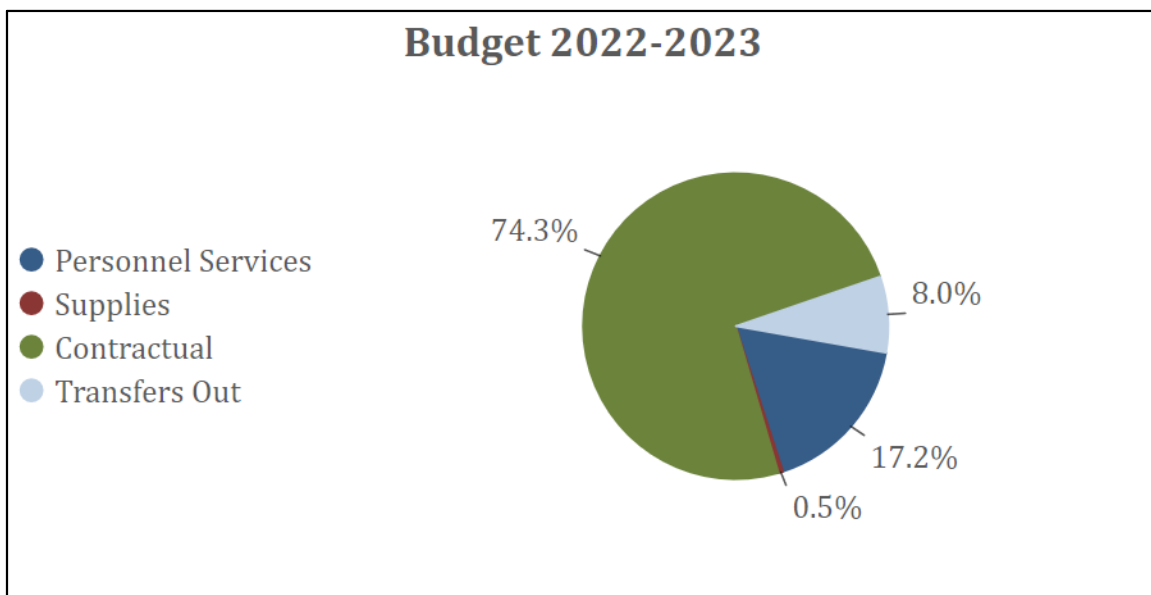
- Increase overall visitation and visitor spending in Conroe measured by hotel data.
- Train partners on the Simpleview extranet to be more efficient in bringing groups and events to Conroe.
- Work with the Downtown Manager to promote the Mainstreet Designation and highlight downtown businesses.
- Implement 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.
- Create a Community Engagement Plan to ensure that the tourism marketing strategies enhance the quality of life for residents and increase revenue for local businesses.
- Work to create new events and grow existing events that bring an economic impact to Conroe.

# Convention & Visitors Bureau 004-4010



## Expenditure Summary for FY 2022 - 2023

	<b>Actual 2020-2021</b>	<b>Amended 2021-2022</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Personnel Services	\$ 388,124	\$ 393,698	\$ 414,175	\$ 479,944
Supplies	10,936	20,350	30,404	13,500
Contractual	1,464,680	1,810,326	1,957,500	2,072,176
Transfers Out	-	2,554,055	2,553,744	224,097
<b>Total</b>	<b>\$ 1,863,740</b>	<b>\$ 4,778,429</b>	<b>\$ 4,955,823</b>	<b>\$ 2,789,717</b>



<b>Performance Measures</b>	<b>Actual 2019-2020</b>	<b>Actual 2020-2021</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Marketing & Communications - Website Traffic	101,209	108,230	110,000	115,000
Marketing & Communications - Social Media Followers (Facebook, Twitter, Instagram, etc.)	20,310	25,872	28,000	30,000
Visitor Servicing - Number of Events Hosted	10	18	27	30
Visitor Servicing - Event Attendees Hosted	27,360	37,653	40,000	65,000
Group Sales - Number of Leads Generated	12	73	146	175
Group Sales - Number of Potential Room Nights Generated	-	16,812	32,000	38,400

## Convention & Visitors Bureau 004-4010



### Supplemental Budget Requests

Open Sky Media/Conroe Crossroads Festival	\$80,000
CVB Intern	\$11,954
2% Salary Market Adjustment	\$7,159
3.5% Merit Non-Civil Service Only	\$9,593
22-23 Health, Dental & Vision Increase	\$20,128
IT Replacement Fund Contribution - HOT	\$8,297
Downtown Marketing	\$25,000



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

**FY 22-23 Budget Summary**  
**Community Development Block Grant**  
**Entitlement Fund**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -	
Beginning Fund Balance:	\$	-	\$	-	\$	-	\$	-	N/A
Revenues:									
Revenues	\$ 636,675	\$ 1,641,856	\$ 1,529,388	\$ 1,180,168	\$ -	\$ 1,180,168	\$ (461,688)	-28.1%	
Total Revenues	\$ 636,675	\$ 1,641,856	\$ 1,529,388	\$ 1,180,168	\$ -	\$ 1,180,168	\$ (461,688)	-28.1%	
Total Resources:	\$ 636,675	\$ 1,641,856	\$ 1,529,388	\$ 1,180,168	\$ -	\$ 1,180,168	\$ (461,688)	-28.1%	
Expenditures:									
CDBG	\$ 636,675	\$ 1,641,856	\$ 1,529,388	\$ 1,180,168	\$ -	\$ 1,180,168	\$ (461,688)	-28.1%	
Total Expenditures	\$ 636,675	\$ 1,641,856	\$ 1,529,388	\$ 1,180,168	\$ -	\$ 1,180,168	\$ (461,688)	-28.1%	
New Fund Balance:	\$	-	\$	-		\$	-		

**Breakdown of Transfer Out:**

General Fund	\$ 123,000
<b>Total</b>	<b>\$ 123,000</b>

## CDBG Operations Fund Revenues

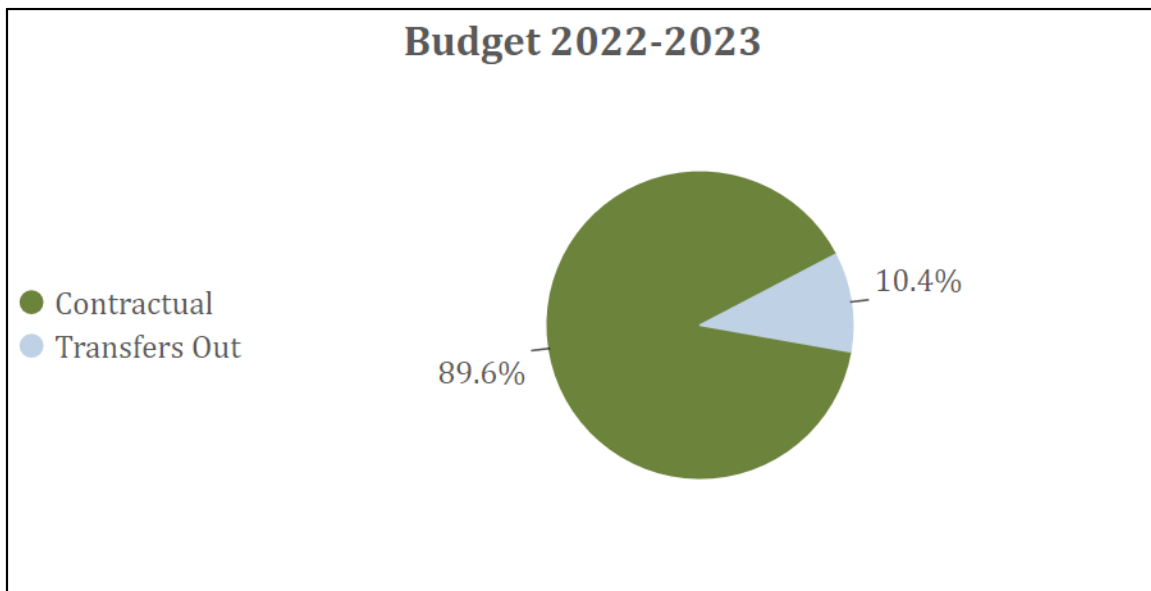
Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
6108 - Intergovernmental - Federal	\$ 636,675	\$ 1,641,856	\$ 1,529,388	\$ 1,180,168
<b>Total Revenues</b>	<b>\$ 636,675</b>	<b>\$ 1,641,856</b>	<b>\$ 1,529,388</b>	<b>\$ 1,180,168</b>

## CDBG Entitlement 024-2400



### Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Contractual	\$ 369,051	\$ 1,365,598	\$ 1,266,388	\$ 1,057,168
Transfers Out	116,586	122,969	110,000	123,000
Debt Service	151,038	153,289	153,000	-
<b>Total</b>	<b>\$ 636,675</b>	<b>\$ 1,641,856</b>	<b>\$ 1,529,388</b>	<b>\$ 1,180,168</b>





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# **FACILITIES MANAGEMENT FUND**

**FY 22-23 Budget Summary  
Facilities Management Fund**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Revenues:								
Revenues	\$ 2,347,957	\$ 1,606,318	\$ 1,571,423	\$ 1,039,227	\$ -	\$ 1,039,227	\$ (567,091)	-35.3%
Total Revenues	\$ 2,347,957	\$ 1,606,318	\$ 1,571,423	\$ 1,039,227	\$ -	\$ 1,039,227	\$ (567,091)	-35.3%
Total Resources:	\$ 2,347,957	\$ 1,606,318	\$ 1,571,423	\$ 1,039,227	\$ -	\$ 1,039,227	\$ (567,091)	-35.3%
Expenditures:								
Facilities Management	\$ 2,347,958	\$ 1,606,318	\$ 1,571,423	\$ 1,001,516	\$ 34,744	\$ 1,036,260	\$ (570,058)	-35.5%
Total Expenditures	\$ 2,347,958	\$ 1,606,318	\$ 1,571,423	\$ 1,001,516	\$ 34,744	\$ 1,036,260	\$ (570,058)	-35.5%
New Fund Balance:		\$ 0	\$ -	\$ 37,711		\$ 2,967		

**Breakdown of Transfer Out:**

Vehicle & Equipment Replacement Fund	\$ 2,495
<b>Total</b>	<b>\$ 2,495</b>

**Breakdown of Transfer In:**

General Fund	\$ 511,453
Water and Sewer Operating Fund	340,968
<b>Total</b>	<b>\$ 852,421</b>

**FY 22-23 Supplemental Requests  
Facilities Management Fund**

Department/Division		ID	Supplemental Request Title	Requested Amount <sup>1</sup>	FY 21-22 Purchase <sup>2</sup>	FY 22-23 Approved <sup>3</sup>	Type
025-2500	Facilities Management	1156	Enhancements for City Hall, CMC, Owen, Madeley	\$ 200,000	\$ -	\$ -	New Program
025-2500	Facilities Management	1163	Elevator Interior Upgrade	40,000	-	-	Enhanced Program
025-2500	Facilities Management	1164	Owen Theater Carpet Upgrades	33,000	-	-	Enhanced Program
025-2500	Facilities Management	1168	City Hall Landscaping	25,000	-	-	Enhanced Program
025-2500	Facilities Management	1199	New Marquis Sign (Owen Theater)	73,000	-	-	New Equipment
025-2500	Facilities Management	1210	Stairwell Card Readers 2-6	17,000	-	17,000	New Equipment
025-2500	Facilities Management	1212	Room Divider for 6th Floor	23,000	-	-	New Equipment
025-2500	Facilities Management	1403	Facilities Maintenance Tech II	63,484	-	-	New Personnel
025-2500	Facilities Management	1444	2% Salary Market Adjustment	2,216	-	2,216	Enhanced Program
025-2500	Facilities Management	1451	3.5% Merit Non-Civil Service Only	2,969	-	2,969	Enhanced Program
025-2500	Facilities Management	1460	22-23 Health, Dental & Vision Increase	10,064	-	10,064	Non-Discretionary Adjustment
025-2500	Facilities Management	1465	VERF Contribution	2,495	-	2,495	Replacement Equipment
<b>Facilities Management Fund Total</b>				<b>\$ 492,228</b>	<b>\$ -</b>	<b>\$ 34,744</b>	

**Definitions:**

1. Requested Amount - The total cost of the project. Also, the cost that was requested through the supplemental request.
2. FY 21-22 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 22-23 Approved - These items are included in the Operating Budget as supplementals.

**Notes:**

If there is no funding listed in the FY21-22 Purchase or FY 22-23 Approved columns, then the supplemental request was not approved for funding.

## Facilities Management Fund Revenues

	Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
6030 - Lease Income		\$ 216,626	\$ 196,162	\$ 182,025	\$ 186,806
<b>Lease Income Subtotal</b>		<b>\$ 216,626</b>	<b>\$ 196,162</b>	<b>\$ 182,025</b>	<b>\$ 186,806</b>
6550 - Transfer In		2,131,330	1,410,156	1,389,398	852,421
<b>Transfers In Subtotal</b>		<b>\$ 2,131,330</b>	<b>\$ 1,410,156</b>	<b>\$ 1,389,398</b>	<b>\$ 852,421</b>
<b>Total Revenues</b>		<b>\$ 2,347,956</b>	<b>\$ 1,606,318</b>	<b>\$ 1,571,423</b>	<b>\$ 1,039,227</b>

## Facilities Management 025-2500

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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 of the city business is conducted in the Conroe Tower. The Facilities Manager also manages maintenance for the Madeley Building, Owen Theatre, Isaac Conroe Transportation Office, and Conroe Municipal Center, prepares new lease contracts and manages six (6) cell towers around Montgomery County.

### **Accomplishments for FY 2021 - 2022**

- ✓ Performed regular maintenance at City Hall, The Owen Theatre, Madeley Building, The Isaac Conroe Transportation House, and the Conroe Municipal Complex
- ✓ Performed major renovations of the exterior and interior of Conroe Municipal Center, City Hall, and Owen Theater
- ✓ Negotiated and completed amendments to existing cell tower agreements

### **Goals & Objectives for FY 2022 - 2023**

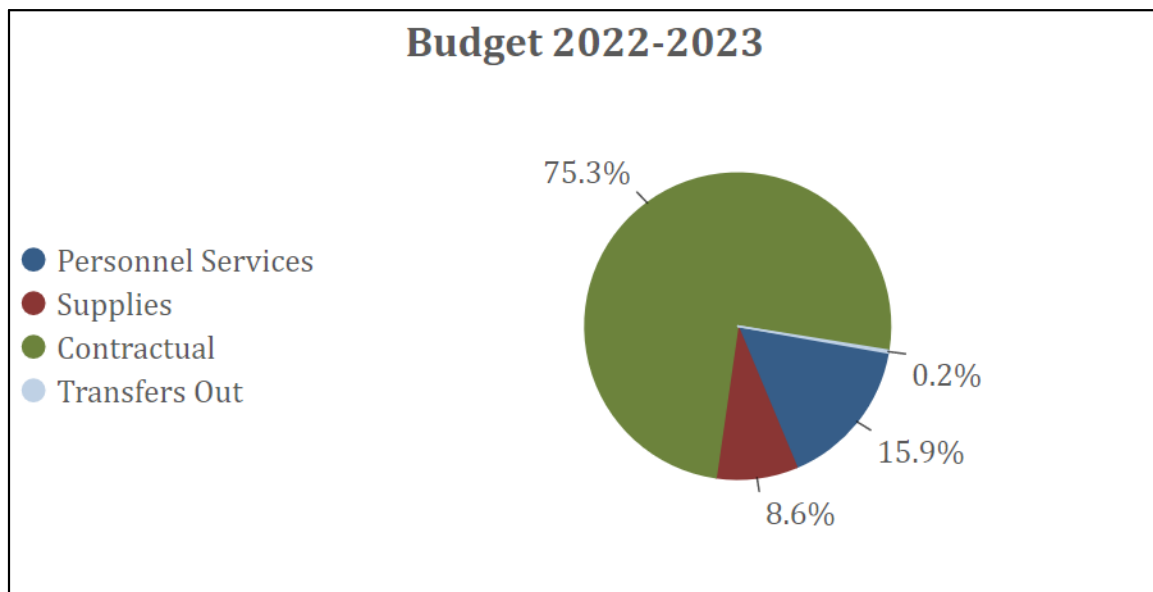
- Perform regular maintenance at City Hall, The Owen Theatre, Madeley Building, The Isaac Conroe Transportation House, and the Conroe Municipal Center
- Finish minor renovations of the exterior and interior of Conroe Municipal Center and City Hall
- Paint parking garage interior
- Install a new generator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

# Facilities Management 025-2500



## Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Personnel Services	\$ 173,356	\$ 166,194	\$ 209,086	\$ 164,862
Supplies	327,481	429,624	452,100	89,097
Contractual	1,444,079	974,060	869,500	779,806
Capital Outlay	403,041	31,176	35,473	-
Transfers Out	-	5,264	5,264	2,495
<b>Total</b>	<b>\$ 2,347,957</b>	<b>\$ 1,606,318</b>	<b>\$ 1,571,423</b>	<b>\$ 1,036,260</b>



## Performance Measures

Facility Management Work Orders

Actual 2019-2020	Actual 2020-2021	Estimated 2021-2022	Budgeted 2022-2023
800%	800%	800%	800%

## Supplemental Budget Requests

Stairwell Card Readers 2-6	\$17,000
2% Salary Market Adjustment	\$2,216
3.5% Merit Non-Civil Service Only	\$2,969
22-23 Health, Dental & Vision Increase	\$10,064
VERF Contribution	\$2,495

# 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 22-23 Budget Summary**  
**FY17 Section 5307 Grant Fund**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Revenues:</b>								
Revenues	\$ -	\$ 190,000	\$ -	\$ 253,801	\$ -	\$ 253,801	\$ 63,801	33.6%
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 190,000</b>	<b>\$ -</b>	<b>\$ 253,801</b>	<b>\$ -</b>	<b>\$ 253,801</b>	<b>\$ 63,801</b>	<b>33.6%</b>
<b>Total Resources:</b>	<b>\$ -</b>	<b>\$ 190,000</b>	<b>\$ -</b>	<b>\$ 253,801</b>	<b>\$ -</b>	<b>\$ 253,801</b>	<b>\$ 63,801</b>	<b>33.6%</b>
<b>Expenditures:</b>								
Transportation	\$ -	\$ 190,000	\$ -	\$ 253,801	\$ -	\$ 253,801	\$ 63,801	33.6%
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 190,000</b>	<b>\$ -</b>	<b>\$ 253,801</b>	<b>\$ -</b>	<b>\$ 253,801</b>	<b>\$ 63,801</b>	<b>33.6%</b>
<b>New Fund Balance:</b>		\$ -	\$ -	\$ -		\$ -		

## FY17 Section 5307 Grant Fund Revenues

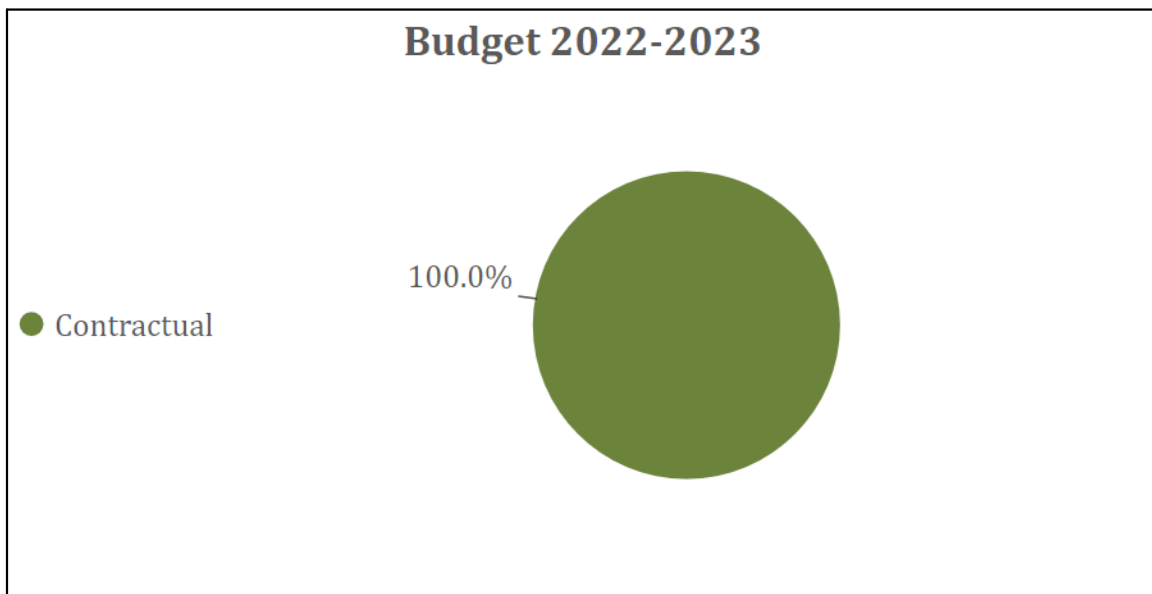
Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
6108 - Intergovernmental - Federal	\$ -	\$ 190,000	\$ -	\$ 253,801
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 190,000</b>	<b>\$ -</b>	<b>\$ 253,801</b>

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



### Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Contractual	\$ -	\$ 190,000	\$ -	\$ 253,801
<b>Total</b>	<b>\$ -</b>	<b>\$ 190,000</b>	<b>\$ -</b>	<b>\$ 253,801</b>



**FY 22-23 Budget Summary**  
**FY18 Section 5307 Grant Fund**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Revenues:</b>								
Revenues	\$ -	\$ 239,852	\$ -	\$ 239,854	\$ -	\$ 239,854	\$ 2	0.0%
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 239,852</b>	<b>\$ -</b>	<b>\$ 239,854</b>	<b>\$ -</b>	<b>\$ 239,854</b>	<b>\$ 2</b>	<b>0.0%</b>
<b>Total Resources:</b>	<b>\$ -</b>	<b>\$ 239,852</b>	<b>\$ -</b>	<b>\$ 239,854</b>	<b>\$ -</b>	<b>\$ 239,854</b>	<b>\$ 2</b>	<b>0.0%</b>
<b>Expenditures:</b>								
Transportation	\$ -	\$ 239,852	\$ -	\$ 239,854	\$ -	\$ 239,854	\$ 2	0.0%
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 239,852</b>	<b>\$ -</b>	<b>\$ 239,854</b>	<b>\$ -</b>	<b>\$ 239,854</b>	<b>\$ 2</b>	<b>0.0%</b>
<b>New Fund Balance:</b>		\$ -	\$ -	\$ -		\$ -		

## FY18 Section 5307 Grant Fund Revenues

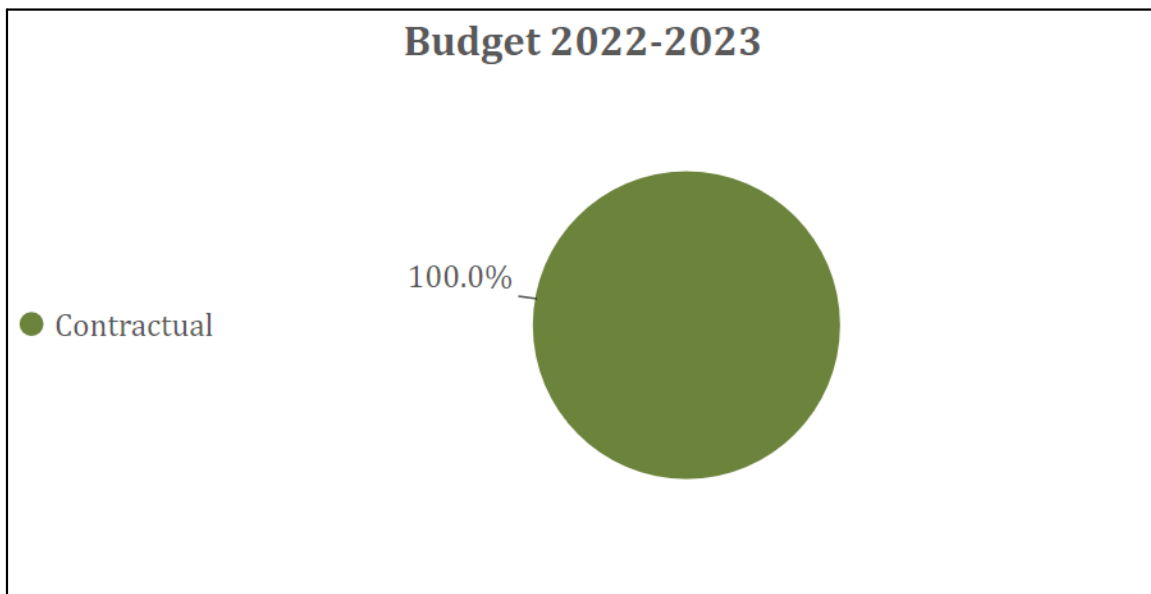
Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
6108 - Intergovernmental - Federal	\$ -	\$ 239,852	\$ -	\$ 239,854
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 239,852</b>	<b>\$ -</b>	<b>\$ 239,854</b>

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



### Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Contractual	\$ -	\$ 239,852	\$ -	\$ 239,854
<b>Total</b>	<b>\$ -</b>	<b>\$ 239,852</b>	<b>\$ -</b>	<b>\$ 239,854</b>



**FY 22-23 Budget Summary**  
**FY19 Section 5307 Grant Fund**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Revenues:</b>								
Revenues	\$ -	\$ 85,000	\$ -	\$ 342,385	\$ -	\$ 342,385	\$ 257,385	302.8%
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 85,000</b>	<b>\$ -</b>	<b>\$ 342,385</b>	<b>\$ -</b>	<b>\$ 342,385</b>	<b>\$ 257,385</b>	<b>302.8%</b>
<b>Total Resources:</b>	<b>\$ -</b>	<b>\$ 85,000</b>	<b>\$ -</b>	<b>\$ 342,385</b>	<b>\$ -</b>	<b>\$ 342,385</b>	<b>\$ 257,385</b>	<b>302.8%</b>
<b>Expenditures:</b>								
Transportation	\$ -	\$ 85,000	\$ -	\$ 342,385	\$ -	\$ 342,385	\$ 257,385	302.8%
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 85,000</b>	<b>\$ -</b>	<b>\$ 342,385</b>	<b>\$ -</b>	<b>\$ 342,385</b>	<b>\$ 257,385</b>	<b>302.8%</b>
<b>New Fund Balance:</b>		\$ -	\$ -	\$ -		\$ -		

## FY19 Section 5307 Grant Fund Revenues

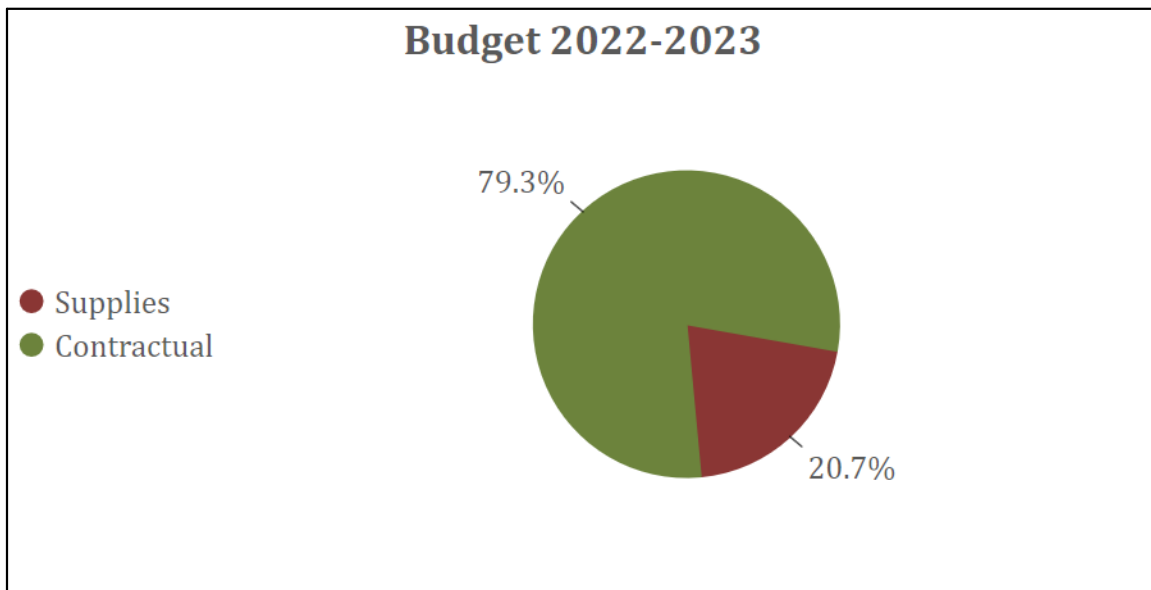
Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
6108 - Intergovernmental - Federal	\$ -	\$ 85,000	\$ -	\$ 342,385
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 85,000</b>	<b>\$ -</b>	<b>\$ 342,385</b>

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



### Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Supplies	\$ -	\$ -	\$ -	\$ 71,004
Contractual	-	85,000	-	271,381
<b>Total</b>	<b>\$ -</b>	<b>\$ 85,000</b>	<b>\$ -</b>	<b>\$ 342,385</b>



**FY 22-23 Budget Summary**  
**FY 20 Section 5307 Grant**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Revenues:</b>								
Revenues	\$ -	\$ -	\$ -	\$ 589,713	\$ -	\$ 589,713	\$ 589,713	N/A
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 589,713</b>	<b>\$ -</b>	<b>\$ 589,713</b>	<b>\$ 589,713</b>	<b>N/A</b>
<b>Total Resources:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 589,713</b>	<b>\$ -</b>	<b>\$ 589,713</b>	<b>\$ 589,713</b>	<b>N/A</b>
<b>Expenditures:</b>								
Transportation	\$ -	\$ -	\$ -	\$ 589,713	\$ -	\$ 589,713	\$ 589,713	N/A
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 589,713</b>	<b>\$ -</b>	<b>\$ 589,713</b>	<b>\$ 589,713</b>	<b>N/A</b>
<b>New Fund Balance:</b>		\$ -	\$ -	\$ -		\$ -		

## FY20 Section 5307 Grant (Tx-2020-153-00) Fund Revenues

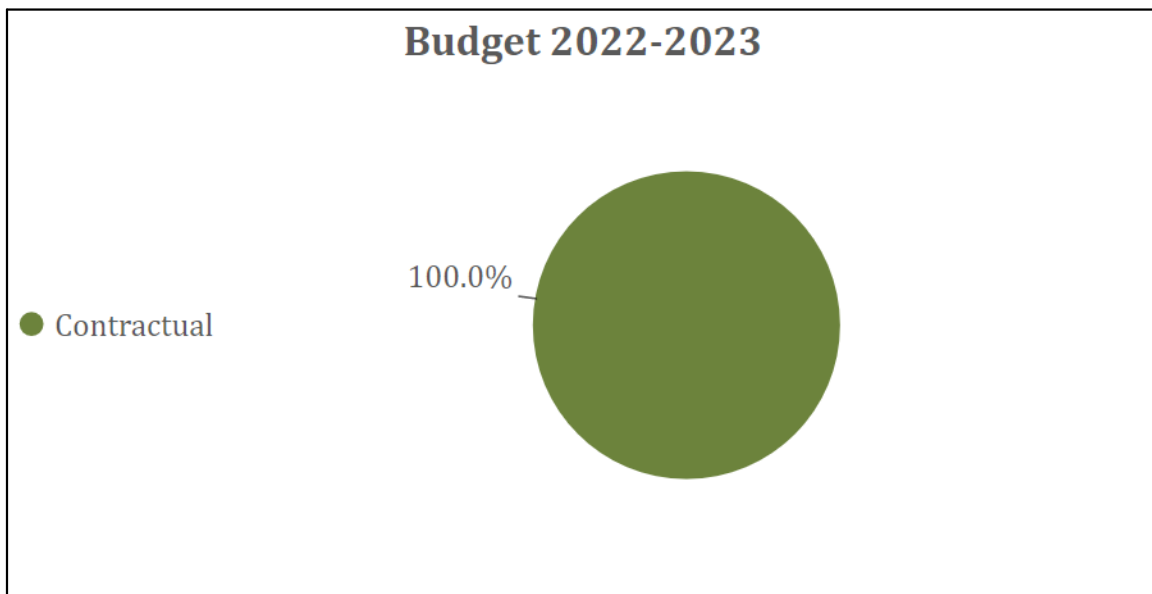
Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
6108 - Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ 589,713
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 589,713</b>

## FY20 Section 5307 Grant (TX-2020-153-00) 208-1044



### Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Contractual	\$ -	\$ -	\$ -	\$ 589,713
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 589,713</b>





**FY 22-23 Budget Summary  
American Rescue Plan 2021**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Revenues:</b>								
Revenues	\$ -	\$ -	\$ -	\$ 244,168	\$ -	\$ 244,168	\$ 244,168	N/A
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 244,168</b>	<b>\$ -</b>	<b>\$ 244,168</b>	<b>\$ 244,168</b>	<b>N/A</b>
<b>Total Resources:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 244,168</b>	<b>\$ -</b>	<b>\$ 244,168</b>	<b>\$ 244,168</b>	<b>N/A</b>
<b>Expenditures:</b>								
Transportation	\$ -	\$ -	\$ -	\$ 244,168	\$ -	\$ 244,168	\$ 244,168	N/A
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 244,168</b>	<b>\$ -</b>	<b>\$ 244,168</b>	<b>\$ 244,168</b>	<b>N/A</b>
<b>New Fund Balance:</b>		\$ -	\$ -	\$ -		\$ -		

## American Rescue Plan Act of 2021-FTA Revenues

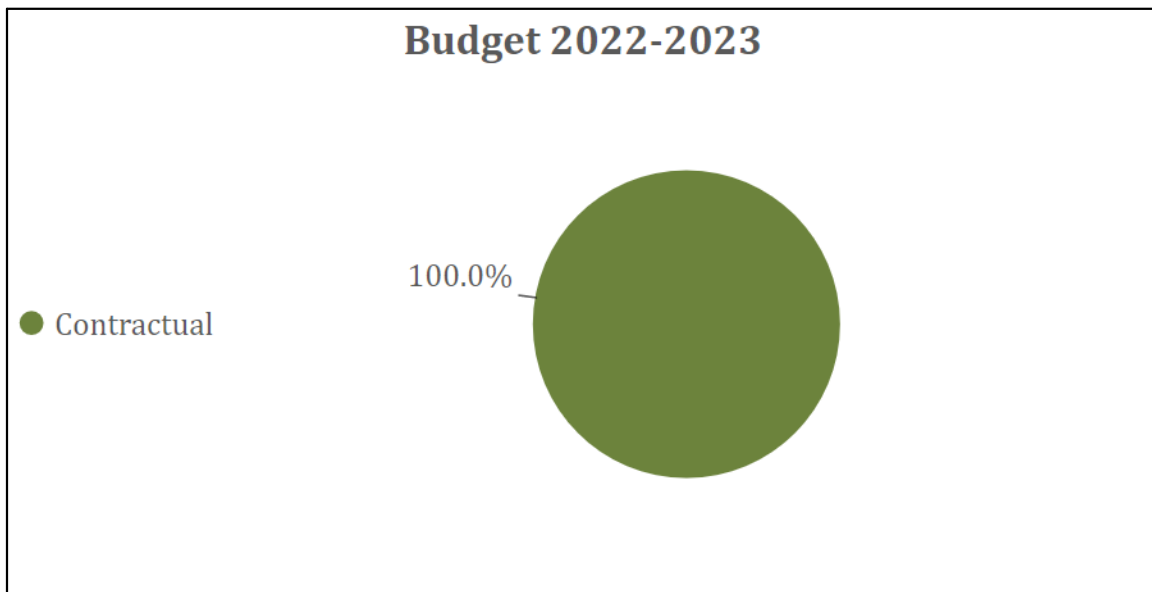
Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
6108 - Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ 244,168
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 244,168</b>

## American Rescue Plan Act of 2021-FTA 209-1044



### Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Contractual	\$ -	\$ -	\$ -	\$ 244,168
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 244,168</b>



**FY 22-23 Budget Summary  
CARES Act Funding (COVID19)**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Revenues:</b>								
Revenues	\$ 649,438	\$ 823,409	\$ 492,362	\$ 647,620	\$ -	\$ 647,620	\$ (175,789)	-21.3%
<b>Total Revenues</b>	<b>\$ 649,438</b>	<b>\$ 823,409</b>	<b>\$ 492,362</b>	<b>\$ 647,620</b>	<b>\$ -</b>	<b>\$ 647,620</b>	<b>\$ (175,789)</b>	<b>-21.3%</b>
<b>Total Resources:</b>	<b>\$ 649,438</b>	<b>\$ 823,409</b>	<b>\$ 492,362</b>	<b>\$ 647,620</b>	<b>\$ -</b>	<b>\$ 647,620</b>	<b>\$ (175,789)</b>	<b>-21.3%</b>
<b>Expenditures:</b>								
Transportation	\$ 649,438	\$ 823,409	\$ 492,362	\$ 647,620	\$ -	\$ 647,620	\$ (175,789)	-21.3%
<b>Total Expenditures</b>	<b>\$ 649,438</b>	<b>\$ 823,409</b>	<b>\$ 492,362</b>	<b>\$ 647,620</b>	<b>\$ -</b>	<b>\$ 647,620</b>	<b>\$ (175,789)</b>	<b>-21.3%</b>
<b>New Fund Balance:</b>		\$ -	\$ -	\$ -		\$ -		

## Cares Act Funding (COVID19) Revenues

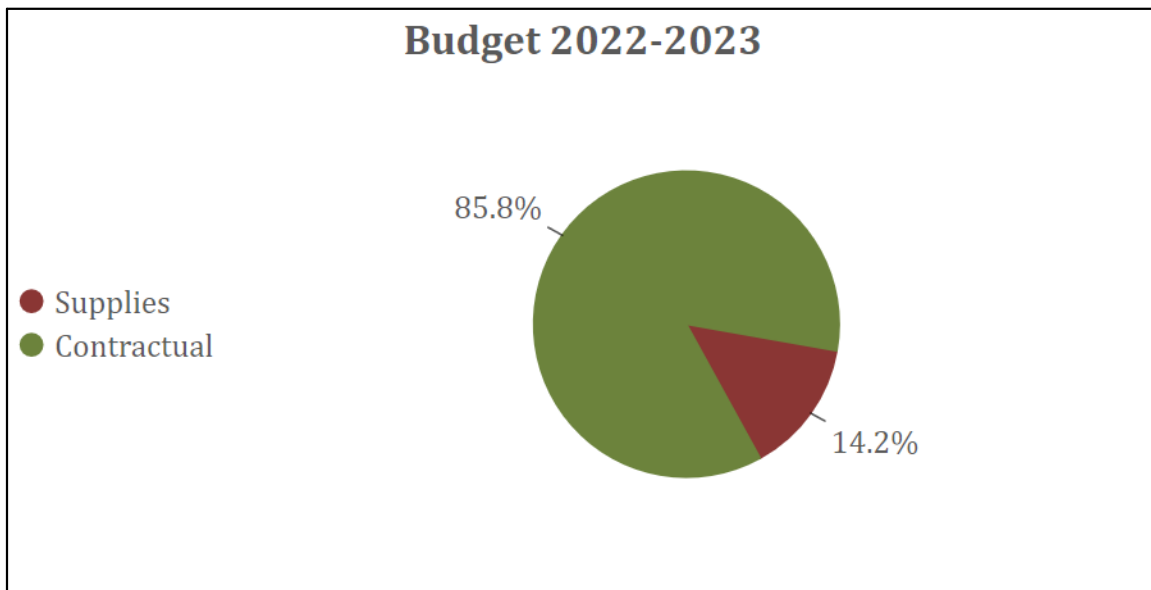
Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
6108 - Intergovernmental - Federal	\$ 649,438	\$ 823,409	\$ 492,362	\$ 647,620
<b>Total Revenues</b>	<b>\$ 649,438</b>	<b>\$ 823,409</b>	<b>\$ 492,362</b>	<b>\$ 647,620</b>

## Cares Act Funding (COVID19) 207-1044



### Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Supplies	\$ 21,970	\$ 92,004	\$ 91,959	\$ 92,004
Contractual	627,468	731,405	400,403	555,616
<b>Total</b>	<b>\$ 649,438</b>	<b>\$ 823,409</b>	<b>\$ 492,362</b>	<b>\$ 647,620</b>



**FY 22-23 Budget Summary**  
**HGAC Transit Commuter Bus Service**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Revenues:</b>								
Revenues	\$ 206,522	\$ 359,433	\$ -	\$ 359,433	\$ -	\$ 359,433	\$ -	0.0%
<b>Total Revenues</b>	<b>\$ 206,522</b>	<b>\$ 359,433</b>	<b>\$ -</b>	<b>\$ 359,433</b>	<b>\$ -</b>	<b>\$ 359,433</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Resources:</b>	<b>\$ 206,522</b>	<b>\$ 359,433</b>	<b>\$ -</b>	<b>\$ 359,433</b>	<b>\$ -</b>	<b>\$ 359,433</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Expenditures:</b>								
Transportation	\$ 206,522	\$ 359,433	\$ -	\$ 359,433	\$ -	\$ 359,433	\$ -	0.0%
<b>Total Expenditures</b>	<b>\$ 206,522</b>	<b>\$ 359,433</b>	<b>\$ -</b>	<b>\$ 359,433</b>	<b>\$ -</b>	<b>\$ 359,433</b>	<b>\$ -</b>	<b>0.0%</b>
<b>New Fund Balance:</b>		\$ -	\$ -	\$ -		\$ -		

## HGAC Transit Commuter Bus Service Grant Fund Revenues

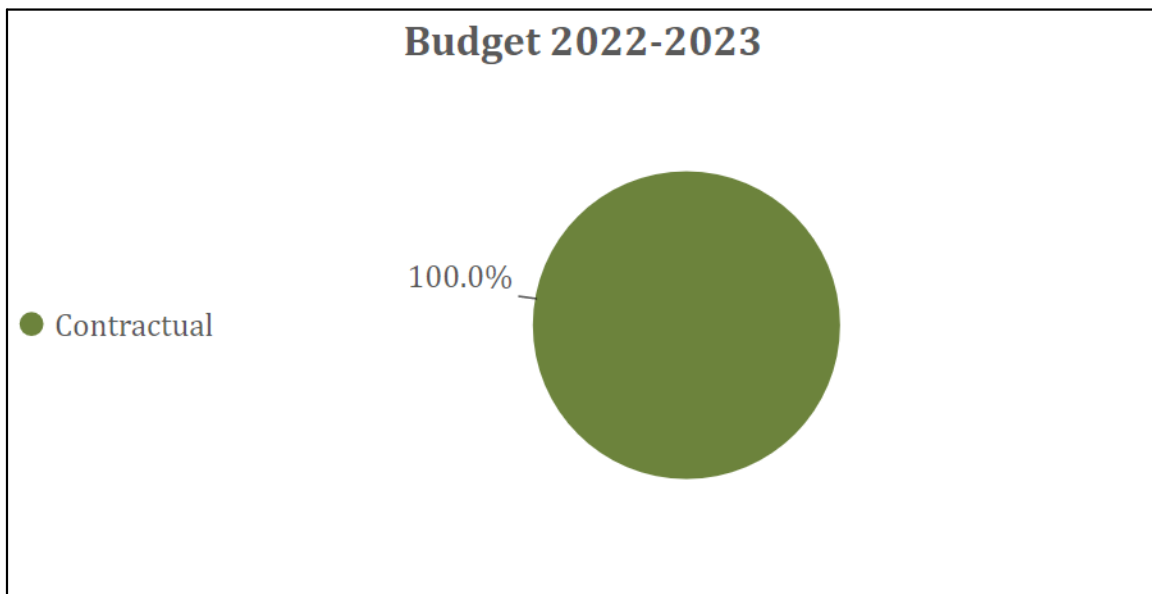
Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
6108 - Intergovernmental - Federal	\$ 206,522	\$ 359,433	\$ -	\$ 359,433
<b>Total Revenues</b>	<b>\$ 206,522</b>	<b>\$ 359,433</b>	<b>\$ -</b>	<b>\$ 359,433</b>

## HGAC Transit Commuter Bus Service Grant 210-1044



### Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Contractual	\$ 206,522	\$ 359,433	\$ -	\$ 359,433
<b>Total</b>	<b>\$ 206,522</b>	<b>\$ 359,433</b>	<b>\$ -</b>	<b>\$ 359,433</b>



**FY 22-23 Budget Summary**  
**FY15-16 Section 5339 Grant Fund**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Revenues:</b>								
Revenues	\$ -	\$ 54,212	\$ -	\$ 54,212	\$ -	\$ 54,212	\$ -	0.0%
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 54,212</b>	<b>\$ -</b>	<b>\$ 54,212</b>	<b>\$ -</b>	<b>\$ 54,212</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Resources:</b>	<b>\$ -</b>	<b>\$ 54,212</b>	<b>\$ -</b>	<b>\$ 54,212</b>	<b>\$ -</b>	<b>\$ 54,212</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Expenditures:</b>								
Transportation	\$ -	\$ 54,212	\$ -	\$ 54,212	\$ -	\$ 54,212	\$ -	0.0%
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 54,212</b>	<b>\$ -</b>	<b>\$ 54,212</b>	<b>\$ -</b>	<b>\$ 54,212</b>	<b>\$ -</b>	<b>0.0%</b>
<b>New Fund Balance:</b>		\$ -	\$ -	\$ -		\$ -		

## FY15-16 Section 5339 Grant Fund Revenues

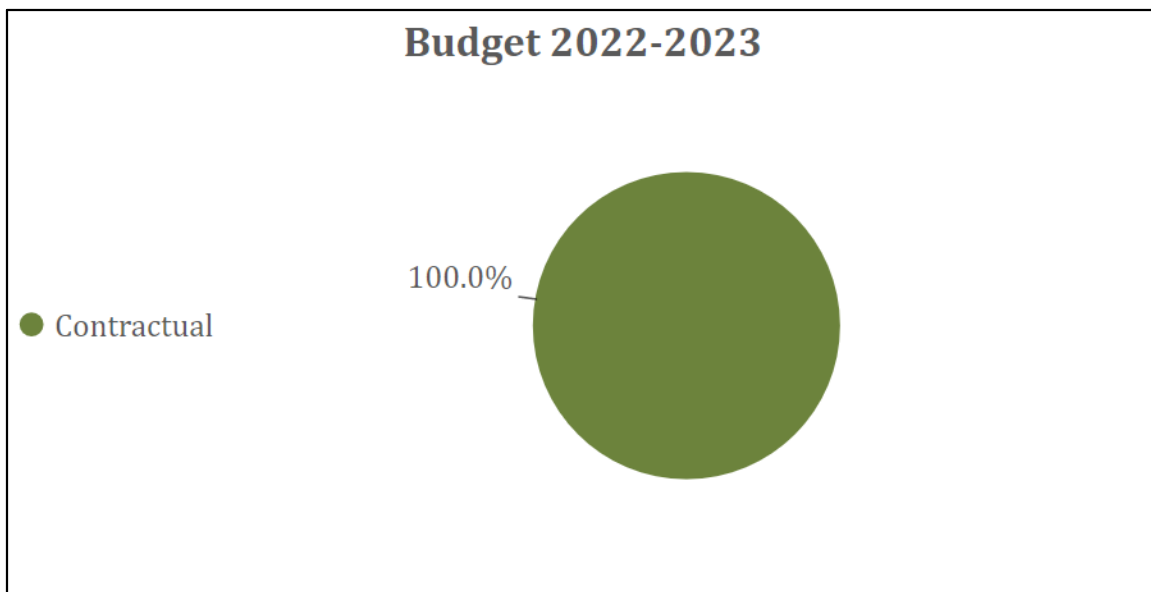
Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
6108 - Intergovernmental - Federal	\$ -	\$ 54,212	\$ -	\$ 54,212
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 54,212</b>	<b>\$ -</b>	<b>\$ 54,212</b>

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



### Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Contractual	\$ -	\$ -	\$ -	\$ 54,212
Capital Outlay	-	54,212	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 54,212</b>	<b>\$ -</b>	<b>\$ 54,212</b>





**FY 22-23 Budget Summary**  
**FY17-18 Section 5339 Grant Fund**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Revenues:</b>								
Revenues	\$ -	\$ 39,665	\$ -	\$ 121,335	\$ -	\$ 121,335	\$ 81,670	205.9%
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 39,665</b>	<b>\$ -</b>	<b>\$ 121,335</b>	<b>\$ -</b>	<b>\$ 121,335</b>	<b>\$ 81,670</b>	<b>205.9%</b>
<b>Total Resources:</b>	<b>\$ -</b>	<b>\$ 39,665</b>	<b>\$ -</b>	<b>\$ 121,335</b>	<b>\$ -</b>	<b>\$ 121,335</b>	<b>\$ 81,670</b>	<b>205.9%</b>
<b>Expenditures:</b>								
Transportation	\$ -	\$ 39,665	\$ -	\$ 121,335	\$ -	\$ 121,335	\$ 81,670	205.9%
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 39,665</b>	<b>\$ -</b>	<b>\$ 121,335</b>	<b>\$ -</b>	<b>\$ 121,335</b>	<b>\$ 81,670</b>	<b>205.9%</b>
<b>New Fund Balance:</b>		\$ -	\$ -	\$ -		\$ -		

## FY17-18 Section 5339 Grant Fund Revenues

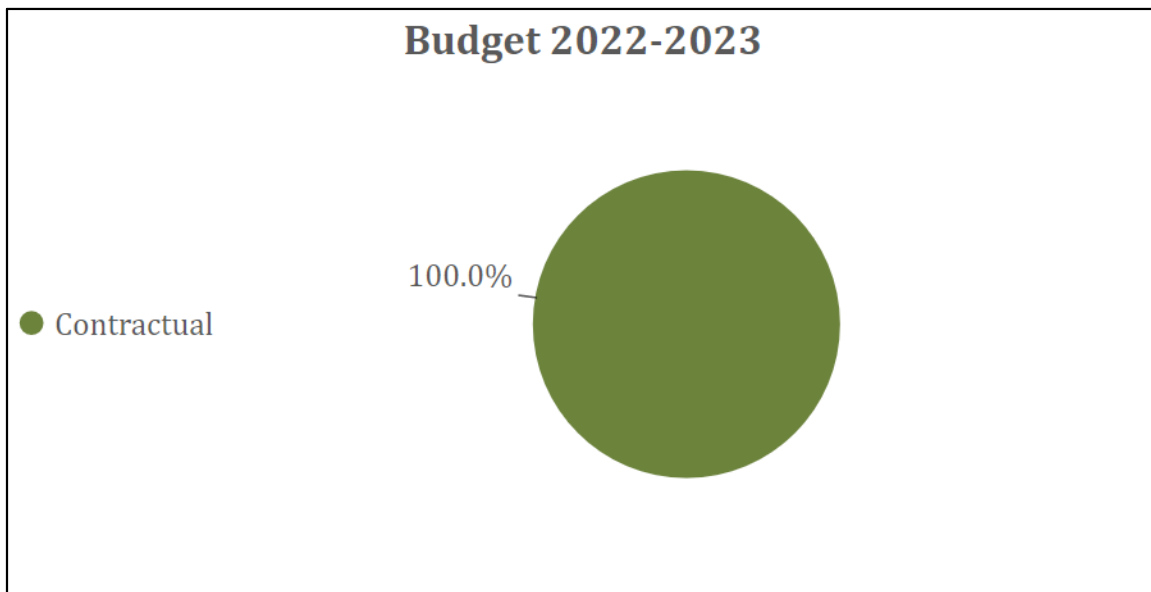
Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
6106 - Intergovernmental - Local	\$ -	\$ -	\$ -	\$ 121,335
6108 - Intergovernmental - Federal	-	39,665	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 39,665</b>	<b>\$ -</b>	<b>\$ 121,335</b>

## FY17-18 Section 5339 Grant (TX-2019-086-00) 234-1044



### Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Contractual	\$ -	\$ -	\$ -	\$ 121,335
Capital Outlay	-	39,665	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 39,665</b>	<b>\$ -</b>	<b>\$ 121,335</b>



**FY 22-23 Budget Summary**  
**FY19-20 Section 5339 Grant Fund**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Revenues:</b>								
Revenues	\$ -	\$ -	\$ -	\$ 125,141	\$ -	\$ 125,141	\$ 125,141	N/A
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,141</b>	<b>\$ -</b>	<b>\$ 125,141</b>	<b>\$ 125,141</b>	<b>N/A</b>
<b>Total Resources:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,141</b>	<b>\$ -</b>	<b>\$ 125,141</b>	<b>\$ 125,141</b>	<b>N/A</b>
<b>Expenditures:</b>								
Transportation	\$ -	\$ -	\$ -	\$ 125,141	\$ -	\$ 125,141	\$ 125,141	N/A
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,141</b>	<b>\$ -</b>	<b>\$ 125,141</b>	<b>\$ 125,141</b>	<b>N/A</b>
<b>New Fund Balance:</b>		\$ -	\$ -	\$ -		\$ -		

## FY19-20 Section 5339 Grant Fund Revenues

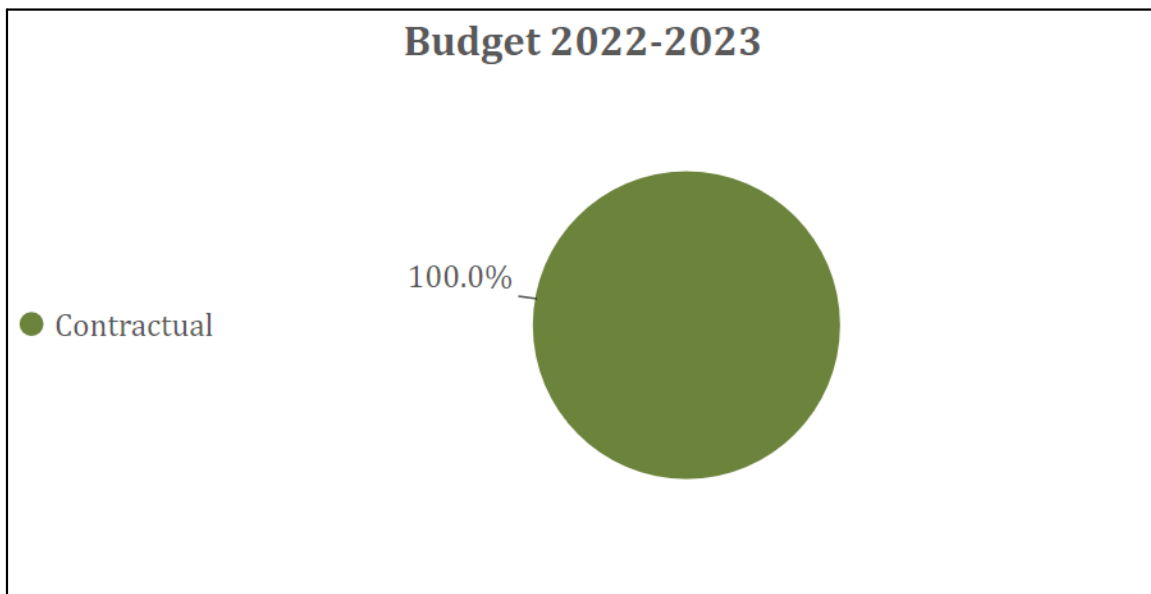
Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
6108 - Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ 125,141
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,141</b>

## FY19-20 Section 5339 Grant (TX-2020-143-00) 235-1044



### Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Contractual	\$ -	\$ -	\$ -	\$ 125,141
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,141</b>



**FY 22-23 Budget Summary**  
**FY15-16 Section 5310 Grant Fund**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Revenues:</b>								
Revenues	\$ 36,099	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Revenues</b>	<b>\$ 36,099</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Resources:</b>	<b>\$ 36,099</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Expenditures:</b>								
Transportation	\$ 36,099	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Expenditures</b>	<b>\$ 36,099</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>New Fund Balance:</b>		\$ -	\$ -	\$ -		\$ -		

## FY15-16 Section 5310 Grant Fund Revenues

Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
6108 - Intergovernmental - Federal	\$ 36,099	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 36,099</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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



### Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Contractual	\$ 36,099	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 36,099</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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**FY 22-23 Budget Summary**  
**FY17-18 Section 5310 Grant Fund**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Revenues:</b>								
Revenues	\$ 43,981	\$ -	\$ -	\$ 128,645	\$ -	\$ 128,645	\$ 128,645	N/A
<b>Total Revenues</b>	<b>\$ 43,981</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 128,645</b>	<b>\$ -</b>	<b>\$ 128,645</b>	<b>\$ 128,645</b>	<b>N/A</b>
<b>Total Resources:</b>	<b>\$ 43,981</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 128,645</b>	<b>\$ -</b>	<b>\$ 128,645</b>	<b>\$ 128,645</b>	<b>N/A</b>
<b>Expenditures:</b>								
Transportation	\$ 43,981	\$ -	\$ -	\$ 128,645	\$ -	\$ 128,645	\$ 128,645	N/A
<b>Total Expenditures</b>	<b>\$ 43,981</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 128,645</b>	<b>\$ -</b>	<b>\$ 128,645</b>	<b>\$ 128,645</b>	<b>N/A</b>
<b>New Fund Balance:</b>		\$ -	\$ -	\$ -		\$ -		

## FY17-18 Section 5310 Grant Fund Revenues

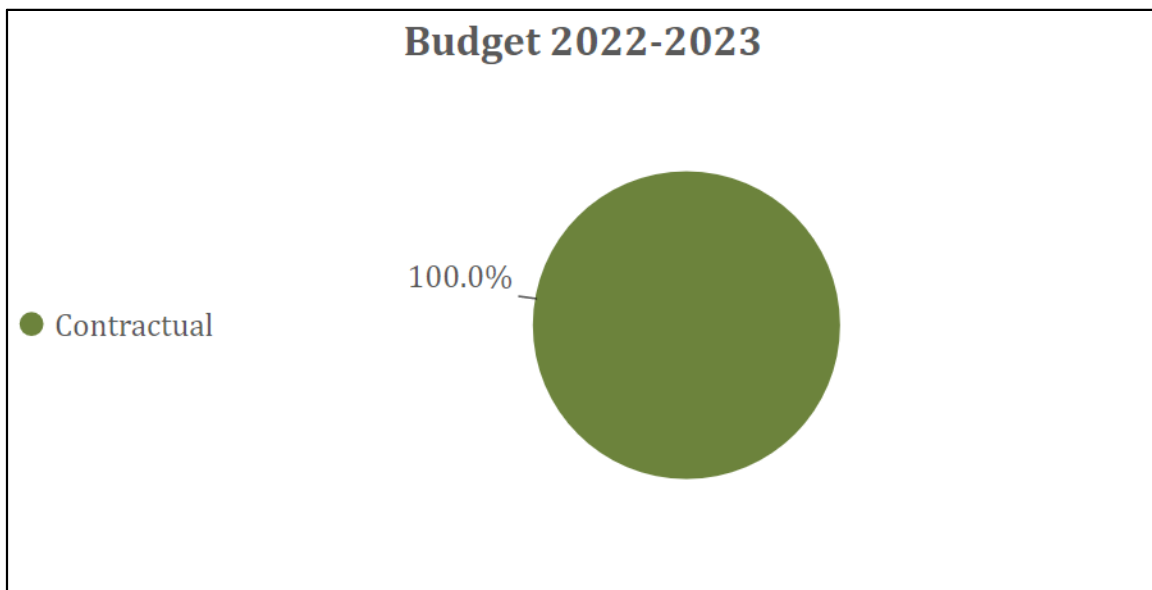
Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
6108 - Intergovernmental - Federal	\$ 43,981	\$ -	\$ -	\$ 128,645
<b>Total Revenues</b>	<b>\$ 43,981</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 128,645</b>

## FY17-18 Section 5310 Grant Fund (TX-2019-111-00) 244-1044



### Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Contractual	\$ 43,981	\$ -	\$ -	\$ 128,645
<b>Total</b>	<b>\$ 43,981</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 128,645</b>





**FY 22-23 Budget Summary**  
**FY18 Section 5310 Grant Fund**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Revenues:</b>								
Revenues	\$ -	\$ 176,193	\$ 176,193	\$ 150,410	\$ -	\$ 150,410	\$ (25,783)	-14.6%
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 176,193</b>	<b>\$ 176,193</b>	<b>\$ 150,410</b>	<b>\$ -</b>	<b>\$ 150,410</b>	<b>\$ (25,783)</b>	<b>-14.6%</b>
<b>Total Resources:</b>	<b>\$ -</b>	<b>\$ 176,193</b>	<b>\$ 176,193</b>	<b>\$ 150,410</b>	<b>\$ -</b>	<b>\$ 150,410</b>	<b>\$ (25,783)</b>	<b>-14.6%</b>
<b>Expenditures:</b>								
Transportation	\$ -	\$ 176,193	\$ 176,193	\$ 150,410	\$ -	\$ 150,410	\$ (25,783)	-14.6%
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 176,193</b>	<b>\$ 176,193</b>	<b>\$ 150,410</b>	<b>\$ -</b>	<b>\$ 150,410</b>	<b>\$ (25,783)</b>	<b>-14.6%</b>
<b>New Fund Balance:</b>	\$ -	\$ -	\$ -	\$ -		\$ -		

## FY18 Section 5310 Grant Fund Revenues

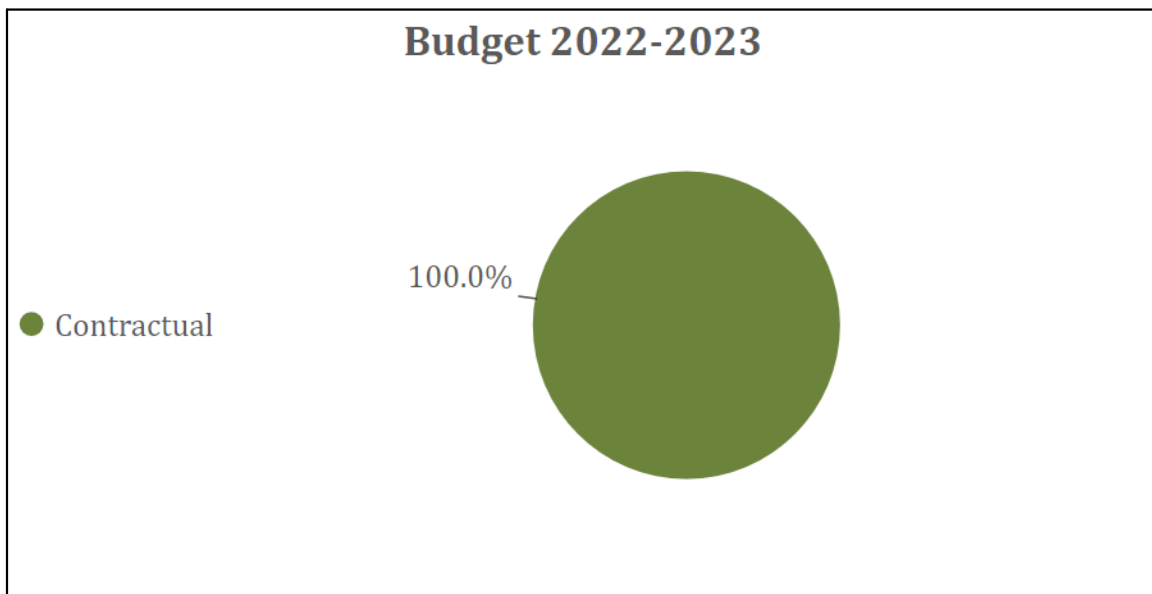
Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
6108 - Intergovernmental - Federal	\$ -	\$ 176,193	\$ 176,193	\$ 150,410
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 176,193</b>	<b>\$ 176,193</b>	<b>\$ 150,410</b>

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



### Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Contractual	\$ -	\$ 176,193	\$ 176,193	\$ 150,410
<b>Total</b>	<b>\$ -</b>	<b>\$ 176,193</b>	<b>\$ 176,193</b>	<b>\$ 150,410</b>



**FY 22-23 Budget Summary**  
**FY19-20 Section 5310 Grant Fund**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Revenues:</b>								
Revenues	\$ -	\$ 123,800	\$ -	\$ 238,738	\$ -	\$ 238,738	\$ 114,938	92.8%
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 123,800</b>	<b>\$ -</b>	<b>\$ 238,738</b>	<b>\$ -</b>	<b>\$ 238,738</b>	<b>\$ 114,938</b>	<b>92.8%</b>
<b>Total Resources:</b>	<b>\$ -</b>	<b>\$ 123,800</b>	<b>\$ -</b>	<b>\$ 238,738</b>	<b>\$ -</b>	<b>\$ 238,738</b>	<b>\$ 114,938</b>	<b>92.8%</b>
<b>Expenditures:</b>								
Transportation	\$ -	\$ 123,800	\$ -	\$ 238,738	\$ -	\$ 238,738	\$ 114,938	92.8%
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 123,800</b>	<b>\$ -</b>	<b>\$ 238,738</b>	<b>\$ -</b>	<b>\$ 238,738</b>	<b>\$ 114,938</b>	<b>92.8%</b>
<b>New Fund Balance:</b>		\$ -	\$ -	\$ -		\$ -		

## FY19-20 Section 5310 Grant Revenues

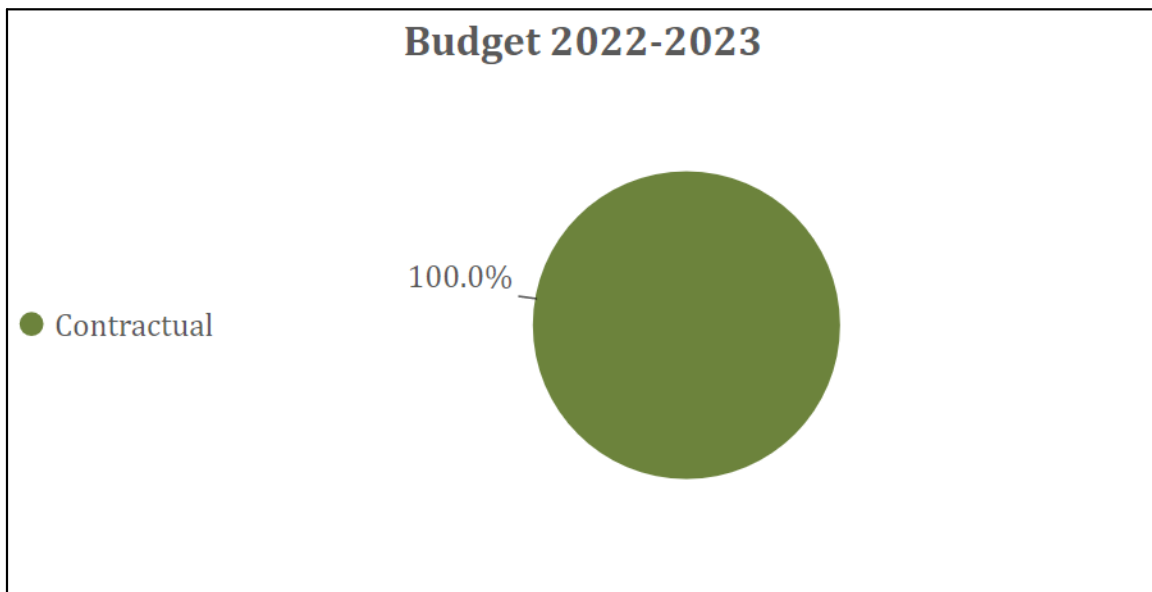
Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
6108 - Intergovernmental - Federal	\$ -	\$ 123,800	\$ -	\$ 238,738
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 123,800</b>	<b>\$ -</b>	<b>\$ 238,738</b>

## FY19-20 Section 5310 Grant (TX-2021-121-00) 246-1044



### Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Contractual	\$ -	\$ 123,800	\$ -	\$ 238,738
<b>Total</b>	<b>\$ -</b>	<b>\$ 123,800</b>	<b>\$ -</b>	<b>\$ 238,738</b>



**FY 22-23 Budget Summary**  
**State Public Transportation Appropriations**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Revenues:</b>								
Revenues	\$ 87,347	\$ 87,347	\$ 89,094	\$ 87,347	\$ -	\$ 87,347	\$ -	0.0%
<b>Total Revenues</b>	<b>\$ 87,347</b>	<b>\$ 87,347</b>	<b>\$ 89,094</b>	<b>\$ 87,347</b>	<b>\$ -</b>	<b>\$ 87,347</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Resources:</b>	<b>\$ 87,347</b>	<b>\$ 87,347</b>	<b>\$ 89,094</b>	<b>\$ 87,347</b>	<b>\$ -</b>	<b>\$ 87,347</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Expenditures:</b>								
Transportation	\$ 87,347	\$ 87,347	\$ 89,094	\$ 87,347	\$ -	\$ 87,347	\$ -	0.0%
<b>Total Expenditures</b>	<b>\$ 87,347</b>	<b>\$ 87,347</b>	<b>\$ 89,094</b>	<b>\$ 87,347</b>	<b>\$ -</b>	<b>\$ 87,347</b>	<b>\$ -</b>	<b>0.0%</b>
<b>New Fund Balance:</b>		\$ -	\$ -	\$ -		\$ -		

# State Public Transportation Appropriations Fund Revenues

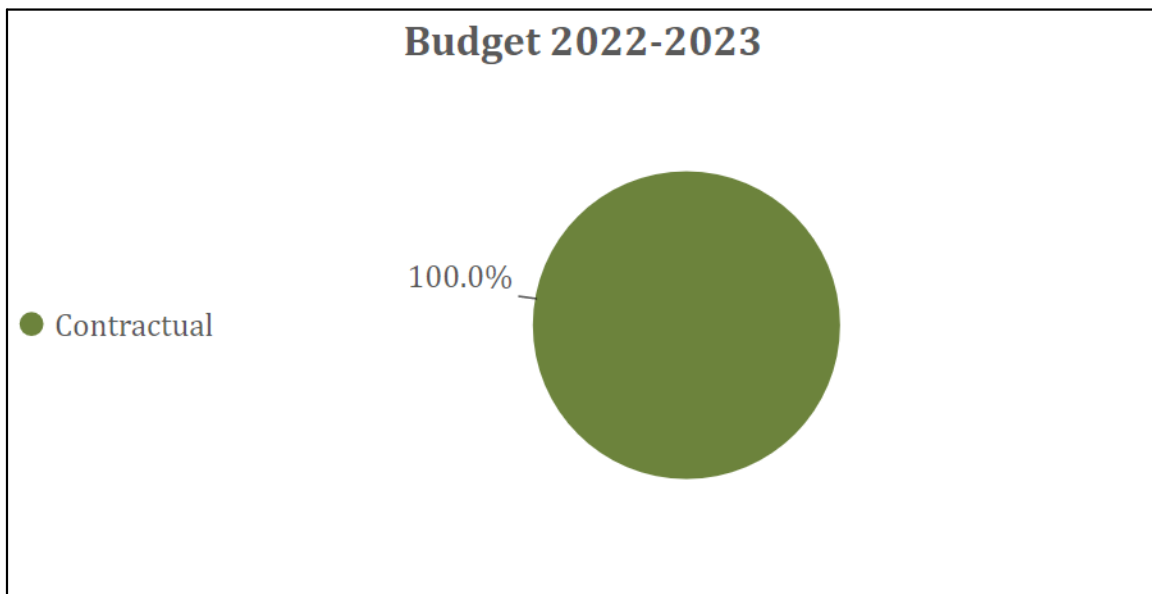
Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
6107 - Intergovernmental - State	\$ 87,347	\$ 87,347	\$ 89,094	\$ 87,347
<b>Total Revenues</b>	<b>\$ 87,347</b>	<b>\$ 87,347</b>	<b>\$ 89,094</b>	<b>\$ 87,347</b>

## State Public Transportation Appropriations 253-1044



### Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Contractual	\$ 87,347	\$ 87,347	\$ 89,094	\$ 87,347
<b>Total</b>	<b>\$ 87,347</b>	<b>\$ 87,347</b>	<b>\$ 89,094</b>	<b>\$ 87,347</b>





## CDBG-Disaster Recovery GLO Grant Funds

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**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 22-23 Budget Summary**  
**CDBG-Disaster Recovery 2016 Floods Storms**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -																
Beginning Fund Balance:	\$	-	\$	-	\$	-	\$	-	N/A															
Revenues:																								
Revenues	\$	253,042	\$	430,009	\$	430,009	\$	-	\$	-	\$	-	\$	(430,009)	-100.0%									
Total Revenues	\$	253,042	\$	430,009	\$	430,009	\$	-	\$	-	\$	-	\$	(430,009)	-100.0%									
Total Resources:										\$	253,042	\$	430,009	\$	430,009	\$	-	\$	-	\$	-	\$	(430,009)	-100.0%
Expenditures:																								
CDBG-GLO 2016 Floods	\$	253,042	\$	430,009	\$	430,009	\$	-	\$	-	\$	-	\$	-	\$	(430,009)	-100.0%							
Total Expenditures	\$	253,042	\$	430,009	\$	430,009	\$	-	\$	-	\$	-	\$	-	\$	(430,009)	-100.0%							
New Fund Balance:										\$	-	\$	-	\$	-	\$	-							



## CDBG-Disaster Recovery GLO 2016 Floods & Storms Revenues

Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
6108 - Intergovernmental - Federal	\$ 253,042	\$ 430,009	\$ 430,009	\$ -
<b>Total Revenues</b>	<b>\$ 253,042</b>	<b>\$ 430,009</b>	<b>\$ 430,009</b>	<b>\$ -</b>

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

### Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Contractual	\$ -	\$ 13,950	\$ 18,596	\$ -
Capital Outlay	253,042	416,059	411,413	-
<b>Total</b>	<b>\$ 253,042</b>	<b>\$ 430,009</b>	<b>\$ 430,009</b>	<b>\$ -</b>

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**FY 22-23 Budget Summary**  
**CDBG-Disaster Recovery Hurricane Harvey**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -	
Beginning Fund Balance:	\$	-	\$	-	\$	-	\$	-	N/A
Revenues:									
Revenues	\$ 298,691	\$ 71,762	\$ 71,762	\$ -	\$ -	\$ -	\$ (71,762)	-100.0%	
Total Revenues	\$ 298,691	\$ 71,762	\$ 71,762	\$ -	\$ -	\$ -	\$ (71,762)	-100.0%	
Total Resources:	\$ 298,691	\$ 71,762	\$ 71,762	\$ -	\$ -	\$ -	\$ (71,762)	-100.0%	
Expenditures:									
CDBG Hurricane Harvey	\$ 298,691	\$ 71,762	\$ 71,762	\$ -	\$ -	\$ -	\$ (71,762)	-100.0%	
Total Expenditures	\$ 298,691	\$ 71,762	\$ 71,762	\$ -	\$ -	\$ -	\$ (71,762)	-100.0%	
New Fund Balance:	\$	-	\$	-		\$	-		

## CDBG-Disaster Recovery GLO Hurricane Harvey Revenues

Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
6108 - Intergovernmental - Federal	\$ 298,691	\$ 71,762	\$ 71,762	\$ -
<b>Total Revenues</b>	<b>\$ 298,691</b>	<b>\$ 71,762</b>	<b>\$ 71,762</b>	<b>\$ -</b>

## CDBG-Disaster Recovery GLO Hurricane Harvey 221-2882



### Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Contractual	\$ 298,691	\$ 49,255	\$ 49,255	\$ -
Capital Outlay	-	22,507	22,507	-
<b>Total</b>	<b>\$ 298,691</b>	<b>\$ 71,762</b>	<b>\$ 71,762</b>	<b>\$ -</b>

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

**FY 22-23 Budget Summary**  
**Oscar Johnson, Jr. Community Center Fund**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ 8,721	\$ 8,721	\$ 8,721	\$ -	\$ 8,721	\$ -	0.0%
<b>Revenues:</b>								
Revenues	\$ 1,309,977	\$ 1,720,314	\$ 1,789,944	\$ -	\$ -	\$ -	\$ (1,720,314)	-100.0%
<b>Total Revenues</b>	<b>\$ 1,309,977</b>	<b>\$ 1,720,314</b>	<b>\$ 1,789,944</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,720,314)</b>	<b>-100.0%</b>
<b>Total Resources:</b>	<b>\$ 1,309,977</b>	<b>\$ 1,729,035</b>	<b>\$ 1,798,665</b>	<b>\$ 8,721</b>	<b>\$ -</b>	<b>\$ 8,721</b>	<b>\$ (1,720,314)</b>	<b>-99.5%</b>
<b>Expenditures:</b>								
OJJCC	\$ 1,311,350	\$ 1,717,776	\$ 1,789,944	\$ -	\$ -	\$ -	\$ (1,717,776)	-100.0%
<b>Total Expenditures</b>	<b>\$ 1,311,350</b>	<b>\$ 1,717,776</b>	<b>\$ 1,789,944</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,717,776)</b>	<b>-100.0%</b>
<b>New Fund Balance:</b>		\$ 11,259	\$ 8,721	\$ 8,721		\$ 8,721		
<b>Breakdown of Transfers In:</b>								
				\$ -				
<b>Total</b>				<b>\$ -</b>				

## Oscar Johnson, Jr. Community Center Fund Revenues

Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
6050 - Recreational	\$ 38,084	\$ 35,000	\$ 35,000	\$ -
6051 - Parks Programs	591,796	884,398	870,398	-
<b>Charges for Sales and Services Subtotal</b>	<b>\$ 629,880</b>	<b>\$ 919,398</b>	<b>\$ 905,398</b>	<b>\$ -</b>
6106 - Intergovernmental - Local	641,087	791,522	877,761	-
6052 - Parks Donations	39,010	6,785	6,785	-
<b>Miscellaneous Subtotal</b>	<b>\$ 39,010</b>	<b>\$ 6,785</b>	<b>\$ 6,785</b>	<b>\$ -</b>
6550 - Transfer In	-	2,609	-	-
<b>Transfers In Subtotal</b>	<b>\$ -</b>	<b>\$ 2,609</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues</b>	<b>\$ 1,309,977</b>	<b>\$ 1,720,314</b>	<b>\$ 1,789,944</b>	<b>\$ -</b>

## Oscar Johnson, Jr Community Center 030-3000

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The Oscar Johnson, Jr. Community Center is situated on nearly two and one-half acres south of downtown Conroe. A 6,000 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 4,000 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 2021 - 2022**

- ✓ Secured funding and began construction of new facility
- ✓ Re-opened Before School Program (B4SP) post pandemic
- ✓ Opened additional After School Recreation Program (ASRP) site in Grangerland
- ✓ Increased After School Recreation Program enrollment to 500
- ✓ Reconditioned roof of main building
- ✓ Added additional site for Summer School Camp



# Oscar Johnson, Jr Community Center 030-3000



## Expenditure Summary for FY 2022 - 2023

	<b>Actual 2020-2021</b>	<b>Amended 2021-2022</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Personnel Services	\$ 1,097,808	\$ 1,384,036	\$ 1,478,944	\$ -
Supplies	79,738	79,400	70,500	-
Contractual	133,803	254,340	240,500	-
<b>Total</b>	<b>\$ 1,311,349</b>	<b>\$ 1,717,776</b>	<b>\$ 1,789,944</b>	<b>\$ -</b>

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# **MUNICIPAL COURT SPECIAL REVENUE FUNDS**

# Municipal Court Special Revenue Funds



**Municipal Court Technology Fund (037)** - A fee of \$4.00 is collected from every conviction of 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 (039)** - 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 22-23 Budget Summary**  
**Municipal Court Technology Fund**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ 126,409	\$ 126,409	\$ 95,806	\$ -	\$ 95,806	\$ -	\$ -
<b>Revenues:</b>								
Revenues	\$ 28,983	\$ 25,323	\$ 26,816	\$ 26,816	\$ -	\$ 26,816	\$ 1,493	5.9%
<b>Total Revenues</b>	<b>\$ 28,983</b>	<b>\$ 25,323</b>	<b>\$ 26,816</b>	<b>\$ 26,816</b>	<b>\$ -</b>	<b>\$ 26,816</b>	<b>\$ 1,493</b>	<b>5.9%</b>
<b>Total Resources:</b>	<b>\$ 28,983</b>	<b>\$ 151,732</b>	<b>\$ 153,225</b>	<b>\$ 122,622</b>	<b>\$ -</b>	<b>\$ 122,622</b>	<b>\$ 1,493</b>	<b>1.0%</b>
<b>Expenditures:</b>								
Municipal Court	\$ 2,023	\$ 57,419	\$ 57,419	\$ 5,000	\$ -	\$ 5,000	\$ (52,419)	-91.3%
<b>Total Exp</b>	<b>\$ 2,023</b>	<b>\$ 57,419</b>	<b>\$ 57,419</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ (52,419)</b>	<b>-91.3%</b>
<b>New Fund Balance:</b>		\$ 94,313	\$ 95,806	\$ 117,622		\$ 117,622		

## Municipal Court Technology Fund Revenues

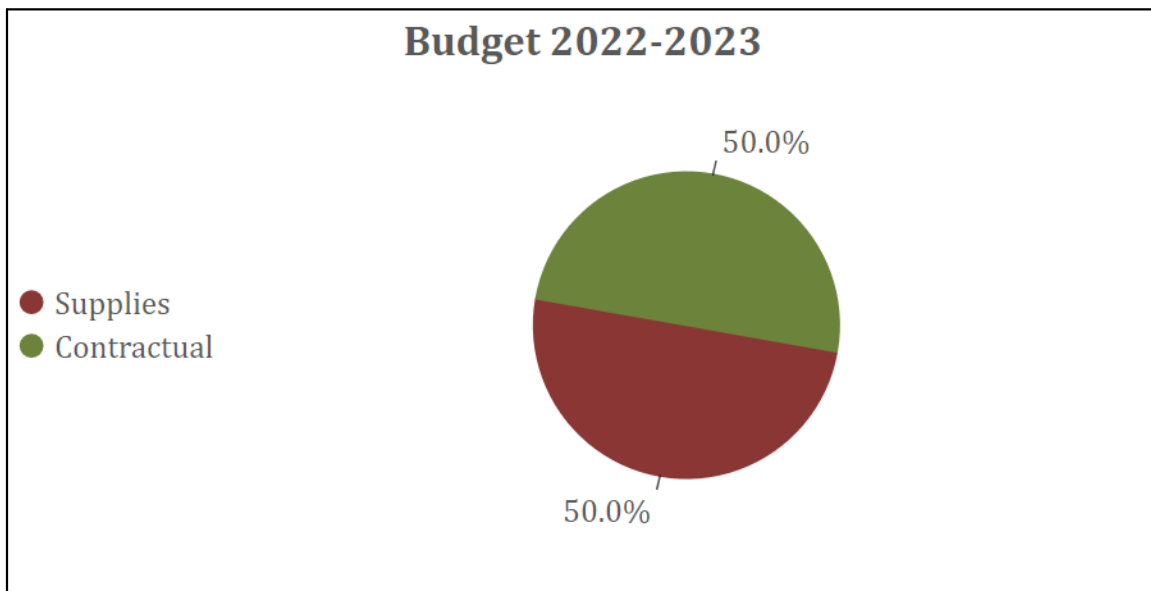
Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
5510 - Traffic and Criminal Fines	\$ 28,983	\$ 25,323	\$ 26,816	\$ 26,816
<b>Fines and Forfeitures Subtotal</b>	<b>\$ 28,983</b>	<b>\$ 25,323</b>	<b>\$ 26,816</b>	<b>\$ 26,816</b>
<b>Total Revenues</b>	<b>\$ 28,983</b>	<b>\$ 25,323</b>	<b>\$ 26,816</b>	<b>\$ 26,816</b>

## Municipal Court Technology 037-3700



### Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Supplies	\$ 2,023	\$ 2,500	\$ 2,500	\$ 2,500
Contractual	-	2,500	2,500	2,500
Capital Outlay	-	52,419	52,419	-
<b>Total</b>	<b>\$ 2,023</b>	<b>\$ 57,419</b>	<b>\$ 57,419</b>	<b>\$ 5,000</b>



**FY 22-23 Budget Summary**  
**Municipal Court Building Security Fund**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ 7	\$ 7	\$ 1	\$ -	\$ 1	\$ -	\$ -
<b>Revenues:</b>								
Revenues	\$ 33,145	\$ 28,708	\$ 34,698	\$ 33,696	\$ -	\$ 33,696	\$ 4,988	17.4%
<b>Total Revenues</b>	<b>\$ 33,145</b>	<b>\$ 28,708</b>	<b>\$ 34,698</b>	<b>\$ 33,696</b>	<b>\$ -</b>	<b>\$ 33,696</b>	<b>\$ 4,988</b>	<b>17.4%</b>
<b>Total Resources:</b>	<b>\$ 33,145</b>	<b>\$ 28,715</b>	<b>\$ 34,705</b>	<b>\$ 33,697</b>	<b>\$ -</b>	<b>\$ 33,697</b>	<b>\$ 4,988</b>	<b>17.4%</b>
<b>Expenditures:</b>								
Municipal Court	\$ 33,160	\$ 26,250	\$ 34,704	\$ 33,696	\$ -	\$ 33,696	\$ 7,446	28.4%
<b>Total Exp</b>	<b>\$ 33,160</b>	<b>\$ 26,250</b>	<b>\$ 34,704</b>	<b>\$ 33,696</b>	<b>\$ -</b>	<b>\$ 33,696</b>	<b>\$ 7,446</b>	<b>28.4%</b>
<b>New Fund Balance:</b>		\$ 2,465	\$ 1	\$ 1		\$ 1		

**Breakdown of Transfer Out:**

General Fund - Personnel costs	\$ 27,446
<b>Total</b>	<b>\$ 27,446</b>

## Municipal Court Building Security Fund Revenues

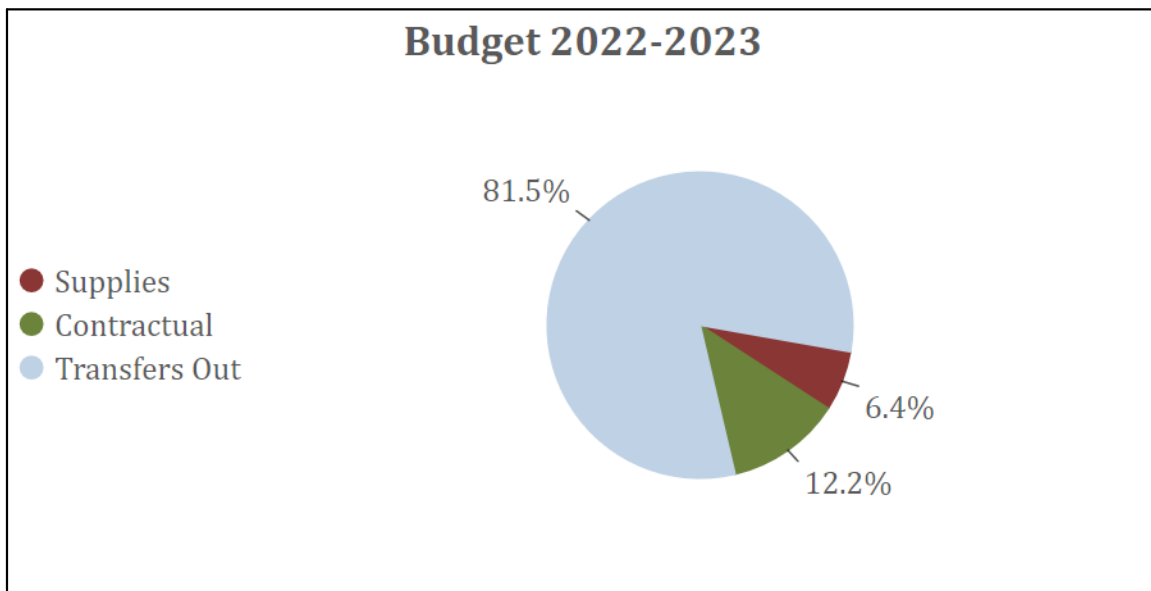
Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
5510 - Traffic and Criminal Fines	\$ 33,145	\$ 28,708	\$ 34,698	\$ 33,696
<b>Fines and Forfeitures Subtotal</b>	<b>\$ 33,145</b>	<b>\$ 28,708</b>	<b>\$ 34,698</b>	<b>\$ 33,696</b>
<b>Total Revenues</b>	<b>\$ 33,145</b>	<b>\$ 28,708</b>	<b>\$ 34,698</b>	<b>\$ 33,696</b>

## Municipal Court Building Security 038-3800



### Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Supplies	\$ -	\$ 2,150	\$ 2,150	\$ 2,150
Contractual	-	4,100	4,100	4,100
Transfers Out	33,160	20,000	28,454	27,446
<b>Total</b>	<b>\$ 33,160</b>	<b>\$ 26,250</b>	<b>\$ 34,704</b>	<b>\$ 33,696</b>





**FY 22-23 Budget Summary**  
**Municipal Court Local Truancy Prevention Diversion**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -							
Beginning Fund Balance:	\$	3	\$	3	\$	1	\$	-	\$	1	\$	-	\$	-	
Revenues:															
Revenues	\$	34,879	\$	35,978	\$	36,386	\$	35,500	\$	-	\$	35,500	\$	(478)	-1.3%
Total Revenues	\$	34,879	\$	35,978	\$	36,386	\$	35,500	\$	-	\$	35,500	\$	(478)	-1.3%
Total Resources:	\$	34,879	\$	35,981	\$	36,389	\$	35,501	\$	-	\$	35,501	\$	(478)	-1.3%
Expenditures:															
Municipal Court	\$	34,880	\$	22,750	\$	36,388	\$	35,500	\$	-	\$	35,500	\$	12,750	56.0%
Total Exp	\$	34,880	\$	22,750	\$	36,388	\$	35,500	\$	-	\$	35,500	\$	12,750	56.0%
New Fund Balance:	\$	13,231	\$	1	\$	1			\$	1					

**Breakdown of Transfer Out:**

General Fund - Personnel Costs	\$	32,750
<b>Total</b>	<b>\$</b>	<b>32,750</b>

## Municipal Court Local Truancy Prev. & Diversion Fund Revenues

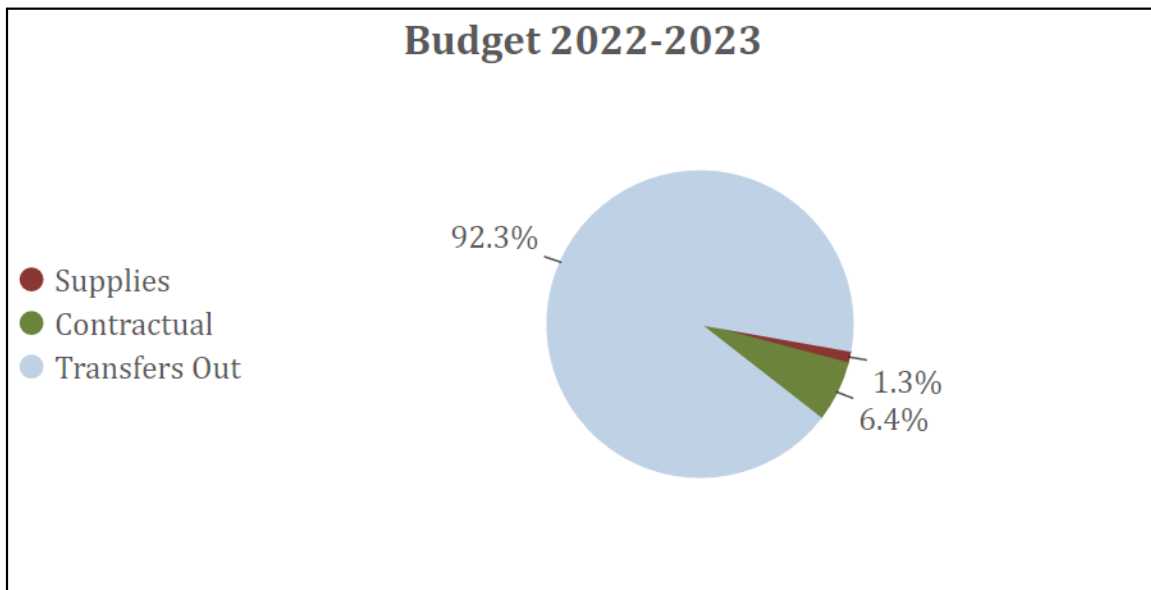
Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
5510 - Traffic and Criminal Fines	\$ 34,879	\$ 35,978	\$ 36,386	\$ 35,500
<b>Fines and Forfeitures Subtotal</b>	<b>\$ 34,879</b>	<b>\$ 35,978</b>	<b>\$ 36,386</b>	<b>\$ 35,500</b>
<b>Total Revenues</b>	<b>\$ 34,879</b>	<b>\$ 35,978</b>	<b>\$ 36,386</b>	<b>\$ 35,500</b>

## Municipal Court Local Truancy Prevention & Diversion 039-3900



### Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Supplies	\$ -	\$ 475	\$ 475	\$ 475
Contractual	100	2,275	2,275	2,275
Transfers Out	34,780	20,000	33,638	32,750
<b>Total</b>	<b>\$ 34,880</b>	<b>\$ 22,750</b>	<b>\$ 36,388</b>	<b>\$ 35,500</b>



**FY 22-23 Budget Summary  
Municipal Court Efficiency Fee**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ 196,398	\$ 196,398	\$ 193,282	\$ -	\$ 193,282	\$ -	\$ -
<b>Revenues:</b>								
Revenues	\$ 1,968	\$ 2,243	\$ 884	\$ 2,243	\$ -	\$ 2,243	\$ -	0.0%
<b>Total Revenues</b>	<b>\$ 1,968</b>	<b>\$ 2,243</b>	<b>\$ 884</b>	<b>\$ 2,243</b>	<b>\$ -</b>	<b>\$ 2,243</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Resources:</b>	<b>\$ 1,968</b>	<b>\$ 198,641</b>	<b>\$ 197,282</b>	<b>\$ 195,525</b>	<b>\$ -</b>	<b>\$ 195,525</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Expenditures:</b>								
Municipal Court	\$ 5,862	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ -	0.0%
<b>Total Exp</b>	<b>\$ 5,862</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>0.0%</b>
<b>New Fund Balance:</b>		\$ 194,641	\$ 193,282	\$ 191,525		\$ 191,525		

## Municipal Court Efficiency Fee Fund Revenues

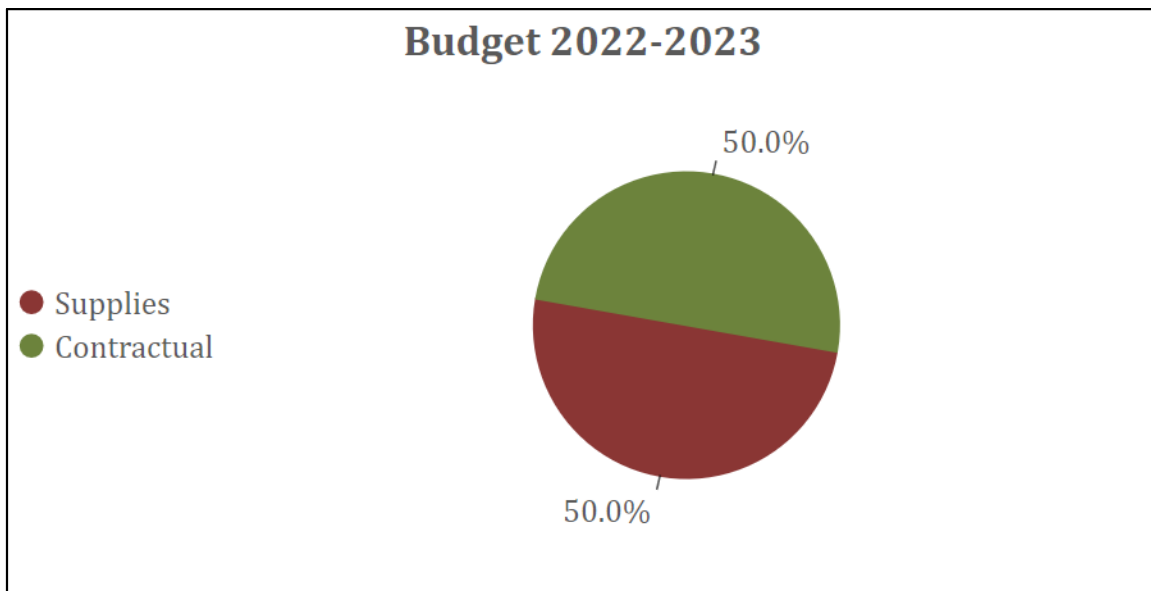
Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
5510 - Traffic and Criminal Fines	\$ 1,968	\$ 2,243	\$ 884	\$ 2,243
<b>Fines and Forfeitures Subtotal</b>	<b>\$ 1,968</b>	<b>\$ 2,243</b>	<b>\$ 884</b>	<b>\$ 2,243</b>
<b>Total Revenues</b>	<b>\$ 1,968</b>	<b>\$ 2,243</b>	<b>\$ 884</b>	<b>\$ 2,243</b>

## Municipal Court Efficiency Fee 048-4800



### Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Supplies	\$ 3,985	\$ 2,000	\$ 2,000	\$ 2,000
Contractual	1,877	2,000	2,000	2,000
<b>Total</b>	<b>\$ 5,862</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>



**FY 22-23 Budget Summary**  
**Municipal Court Truancy Prevention**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ 32,451	\$ 32,451	\$ 28,566	\$ -	\$ 28,566	\$ -	\$ -
<b>Revenues:</b>								
Revenues	\$ 2,058	\$ 2,398	\$ 1,115	\$ 2,398	\$ -	\$ 2,398	\$ -	0.0%
<b>Total Revenues</b>	<b>\$ 2,058</b>	<b>\$ 2,398</b>	<b>\$ 1,115</b>	<b>\$ 2,398</b>	<b>\$ -</b>	<b>\$ 2,398</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Resources:</b>	<b>\$ 2,058</b>	<b>\$ 34,849</b>	<b>\$ 33,566</b>	<b>\$ 30,964</b>	<b>\$ -</b>	<b>\$ 30,964</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Expenditures:</b>								
Municipal Court	\$ 4,064	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	0.0%
<b>Total Exp</b>	<b>\$ 4,064</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>0.0%</b>
<b>New Fund Balance:</b>		\$ 29,849	\$ 28,566	\$ 25,964		\$ 25,964		

## Municipal Court Truancy Prevention Fund Revenues

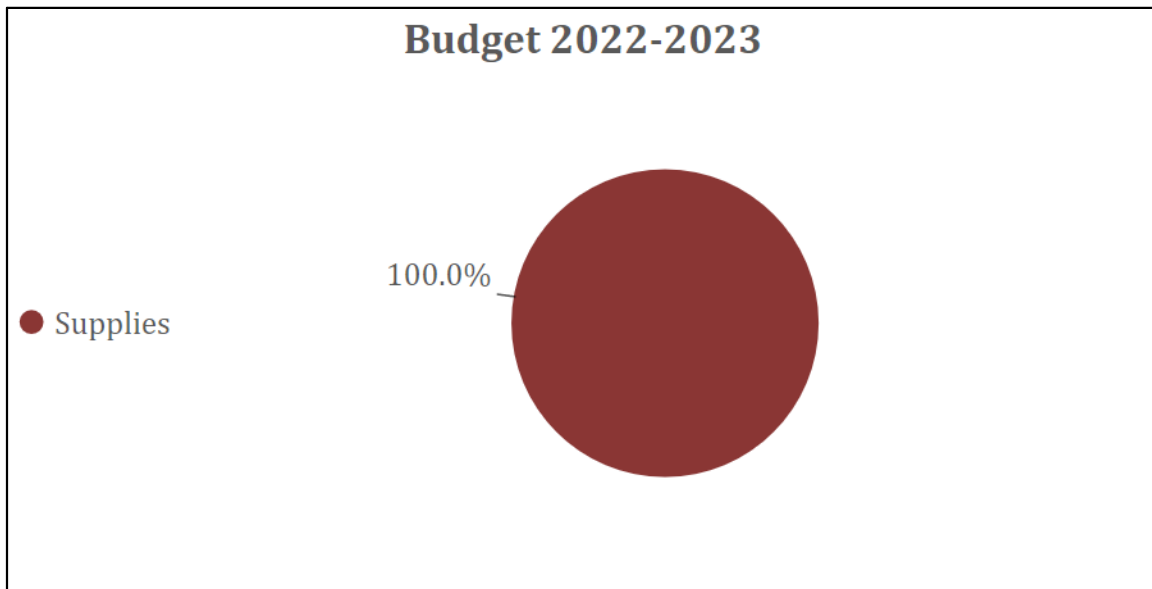
Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
5510 - Traffic and Criminal Fines	\$ 2,058	\$ 2,398	\$ 1,115	\$ 2,398
<b>Fines and Forfeitures Subtotal</b>	<b>\$ 2,058</b>	<b>\$ 2,398</b>	<b>\$ 1,115</b>	<b>\$ 2,398</b>
<b>Total Revenues</b>	<b>\$ 2,058</b>	<b>\$ 2,398</b>	<b>\$ 1,115</b>	<b>\$ 2,398</b>

## Municipal Court Truancy Prevention 049-4900



### Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Supplies	\$ 4,064	\$ 5,000	\$ 5,000	\$ 5,000
<b>Total</b>	<b>\$ 4,064</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>



# FY 22-23 Budget Summary

## Municipal Court Jury Fund

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ 808	\$ 808	\$ 1,423	\$ -	\$ 1,423	\$ -	\$ -
<b>Revenues:</b>								
Revenues	\$ 600	\$ 615	\$ 615	\$ 615	\$ -	\$ 615	\$ -	0.0%
<b>Total Revenues</b>	<b>\$ 600</b>	<b>\$ 615</b>	<b>\$ 615</b>	<b>\$ 615</b>	<b>\$ -</b>	<b>\$ 615</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Resources:</b>	<b>\$ 600</b>	<b>\$ 1,423</b>	<b>\$ 1,423</b>	<b>\$ 2,038</b>	<b>\$ -</b>	<b>\$ 2,038</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Expenditures:</b>								
Municipal Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>Total Exp</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
<b>New Fund Balance:</b>		<b>\$ 1,423</b>	<b>\$ 1,423</b>	<b>\$ 2,038</b>		<b>\$ 2,038</b>		

# Municipal Court Jury Fund Revenues

Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
5510 - Traffic and Criminal Fines	\$ 600	\$ 615	\$ 615	\$ 615
<b>Fines and Forfeitures Subtotal</b>	<b>\$ 600</b>	<b>\$ 615</b>	<b>\$ 615</b>	<b>\$ 615</b>
<b>Total Revenues</b>	<b>\$ 600</b>	<b>\$ 615</b>	<b>\$ 615</b>	<b>\$ 615</b>

# Municipal Court Jury Fund 103-1070



## Expenditure Summary for FY 2022 - 2023

Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
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**FY 22-23 Budget Summary**  
**Municipal Court Time Payment Reimbursement Fee**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ 18,278	\$ 18,278	\$ 30,278	\$ -	\$ 30,278	\$ -	\$ -
<b>Revenues:</b>								
Revenues	\$ 14,357	\$ 10,504	\$ 12,000	\$ 10,504	\$ -	\$ 10,504	\$ -	0.0%
<b>Total Revenues</b>	<b>\$ 14,357</b>	<b>\$ 10,504</b>	<b>\$ 12,000</b>	<b>\$ 10,504</b>	<b>\$ -</b>	<b>\$ 10,504</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Resources:</b>	<b>\$ 14,357</b>	<b>\$ 28,782</b>	<b>\$ 30,278</b>	<b>\$ 40,782</b>	<b>\$ -</b>	<b>\$ 40,782</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Expenditures:</b>								
Municipal Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>Total Exp</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
<b>New Fund Balance:</b>		<b>\$ 28,782</b>	<b>\$ 30,278</b>	<b>\$ 40,782</b>		<b>\$ 40,782</b>		

## Municipal Court Time Payment Reimbursement Fee Fund Revenues

Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
5510 - Traffic and Criminal Fines	\$ 14,357	\$ 10,504	\$ 12,000	\$ 10,504
<b>Fines and Forfeitures Subtotal</b>	<b>\$ 14,357</b>	<b>\$ 10,504</b>	<b>\$ 12,000</b>	<b>\$ 10,504</b>
<b>Total Revenues</b>	<b>\$ 14,357</b>	<b>\$ 10,504</b>	<b>\$ 12,000</b>	<b>\$ 10,504</b>

## Municipal Court Time Payment Reimbursement Fee 104-1070

### Expenditure Summary for FY 2022 - 2023

<u>Actual 2020-2021</u>	<u>Amended 2021-2022</u>	<u>Estimated 2021-2022</u>	<u>Budgeted 2022-2023</u>
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# **FLEET SERVICES FUND**

**FY 22-23 Budget Summary  
Fleet Services Fund**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ 330,812	\$ 330,812	\$ 401,587	\$ -	\$ 401,587	\$ -	0.0%
<b>Revenues:</b>								
Revenues	\$ 2,582,337	\$ 2,422,375	\$ 2,492,756	\$ 3,458,676	\$ -	\$ 3,458,676	\$ 1,036,301	42.8%
<b>Total Revenues</b>	<b>\$ 2,582,337</b>	<b>\$ 2,422,375</b>	<b>\$ 2,492,756</b>	<b>\$ 3,458,676</b>	<b>\$ -</b>	<b>\$ 3,458,676</b>	<b>\$ 1,036,301</b>	<b>42.8%</b>
<b>Total Resources:</b>	<b>\$ 2,582,337</b>	<b>\$ 2,753,187</b>	<b>\$ 2,823,568</b>	<b>\$ 3,860,263</b>	<b>\$ -</b>	<b>\$ 3,860,263</b>	<b>\$ 1,036,301</b>	<b>37.6%</b>
<b>Expenditures:</b>								
Fleet Services	\$ 2,385,427	\$ 2,381,662	\$ 2,421,981	\$ 2,542,243	\$ 1,008,503	\$ 3,550,746	\$ 1,169,084	49.1%
<b>Total Expenditures</b>	<b>\$ 2,385,427</b>	<b>\$ 2,381,662</b>	<b>\$ 2,421,981</b>	<b>\$ 2,542,243</b>	<b>\$ 1,008,503</b>	<b>\$ 3,550,746</b>	<b>\$ 1,169,084</b>	<b>49.1%</b>
<b>New Fund Balance:</b>		\$ 371,525	\$ 401,587	\$ 1,318,020		\$ 309,517		
<b>30-Day Operating Reserve: Over/(Under):</b>						\$ 295,898 13,619		
<b>Breakdown of Transfer Out:</b>								
				\$ 74,530				
				13,318				
				7,558				
<b>Total</b>				<b>\$ 95,406</b>				

**FY 22-23 Supplemental Requests  
Fleet Services Fund**

Department/Division		ID	Supplemental Request Title	Requested Amount <sup>1</sup>	FY 21-22 Purchase <sup>2</sup>	FY 22-23 Approved <sup>3</sup>	Type
052-5200	Fleet Services	1177	PT Data Entry Clerk	\$ 15,382	\$ -	\$ -	New Personnel
052-5200	Fleet Services	1179	Wearing Apparel	4,900	-	-	Enhanced Program
052-5200	Fleet Services	1180	Vehicle Repairs	2,000	-	-	Enhanced Program
052-5200	Fleet Services	1200	Vehicle Operations	6,900	-	-	Enhanced Program
052-5200	Fleet Services	1201	Operating Supplies	13,900	-	-	Enhanced Program
052-5200	Fleet Services	1202	Fleet Stock Parts	294,176	-	294,176	Enhanced Program
052-5200	Fleet Services	1203	Fleet Non-Stock Parts	569,271	-	569,271	Enhanced Program
052-5200	Fleet Services	1204	Utilities	12,290	-	-	Enhanced Program
052-5200	Fleet Services	1213	Fire Truck Lift	73,000	-	-	New Equipment
052-5200	Fleet Services	1214	VERF Vehicle Replacement Unit # 1132	43,000	-	43,000	VERF
052-5200	Fleet Services	1446	2% Salary Market Adjustment	16,729	-	16,729	Enhanced Program
052-5200	Fleet Services	1453	3.5% Merit Non-Civil Service Only	22,417	-	22,417	Enhanced Program
052-5200	Fleet Services	1462	22-23 Health, Dental & Vision Increase	55,352	-	55,352	Non-Discretionary Adjustment
052-5200	Fleet Services	1466	VERF Contribution - Fleet Department	7,558	-	7,558	Replacement Equipment
<b>Fleet Services Fund Total</b>				<b>\$ 1,136,875</b>	<b>\$ -</b>	<b>\$ 1,008,503</b>	

**Definitions:**

1. Requested Amount - The total cost of the project. Also, the cost that was requested through the supplemental request.
2. FY 21-22 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 22-23 Approved - These items are included in the Operating Budget as supplementals.

**Notes:**

If there is no funding listed in the FY21-22 Purchase or FY 22-23 Approved columns, then the supplemental request was not approved for funding.

## Fleet Services Fund Revenues

Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
5151 - Fuel	\$ 95,400	\$ 106,426	\$ 138,380	\$ 138,380
5152 - Parts	995,655	957,625	1,012,275	1,976,764
5153 - Labor	846,184	812,551	868,690	868,690
5154 - Sublets	454,102	488,702	420,000	420,000
5155 - Carwash	15,106	16,611	15,682	17,113
5156 - Miscellaneous	37,437	40,460	37,729	37,729
<b>Charges for Sales and Services Subtotal</b>	<b>\$ 2,443,884</b>	<b>\$ 2,422,375</b>	<b>\$ 2,492,756</b>	<b>\$ 3,458,676</b>
6010 - Interest On Investments	26	-	-	-
<b>Investment Income Subtotal</b>	<b>\$ 26</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
6060 - Unanticipated Revenues	181	-	-	-
6951 - Gain On Sale Of Cap Asset	138,246	-	-	-
<b>Miscellaneous Subtotal</b>	<b>\$ 138,427</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues</b>	<b>\$ 2,582,337</b>	<b>\$ 2,422,375</b>	<b>\$ 2,492,756</b>	<b>\$ 3,458,676</b>



The Fleet Services Division is an internal service fund that's responsible for managing and maintaining over 784 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, the District Attorney's office and Constable Pct. 2. 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 122 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 2021 - 2022

- ✓ Earned Honorable mention 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 122 ASE/EVT/Up-Fit certifications
- ✓ Added one more external customer Constable Pct. 2

### Goals & Objectives for FY 2022 - 2023

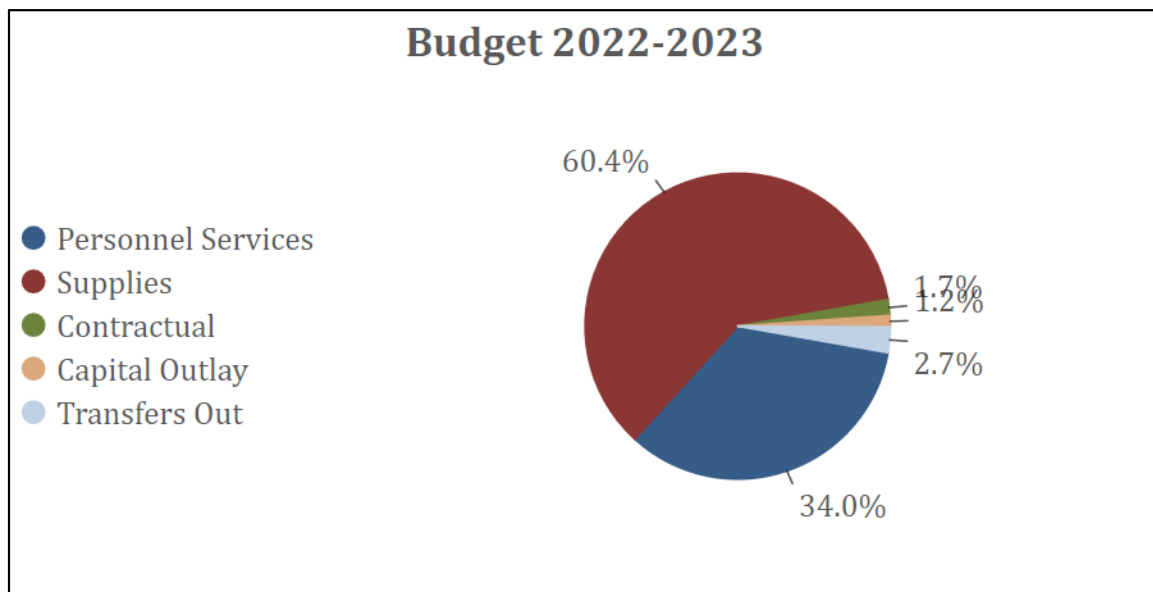
- Apply for "Leading Fleets" Award
- Apply for "100 Best Fleets in North America"
- Earn ASE Automotive Service Excellent Blue Seal Certification
- Implement in-house monthly safety training for technicians
- Certify two Fleet Technicians to EVT Master Certified
- Increase ASE/EVT/Up-Fit certifications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

# Fleet Services 052-5200



## Expenditure Summary for FY 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Personnel Services	\$ 1,014,458	\$ 948,184	\$ 1,002,901	\$ 1,207,105
Supplies	1,323,376	1,011,809	1,286,546	2,146,392
Contractual	47,594	58,843	96,708	58,843
Capital Outlay	-	28,268	28,268	43,000
Transfers Out	-	334,558	7,558	95,406
<b>Total</b>	<b>\$ 2,385,428</b>	<b>\$ 2,381,662</b>	<b>\$ 2,421,981</b>	<b>\$ 3,550,746</b>



	Actual 2019-2020	Actual 2020-2021	Estimated 2021-2022	Budgeted 2022-2023
<b>Performance Measures</b>				
Billable Hours	12,499	11,822	11,295	12,768
FD-Ladder Availability	92	96	96	90
FD-Pumper Availability	88	94	96	90
Fleet Availability	96	97	98	95
Captured Warranty - Parts/Labor	\$75,360	\$91,322	\$103,446	\$90,000
Number of Work Orders	4,540	4,343	3,843	4,000

## Supplemental Budget Requests

Fleet Stock Parts	\$294,176
Fleet Non-Stock Parts	\$569,271



## Fleet Services 052-5200



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VERF Vehicle Replacement Unit # 1132	\$43,000
2% Salary Market Adjustment	\$16,729
3.5% Merit Non-Civil Service Only	\$22,417
22-23 Health, Dental & Vision Increase	\$55,352
VERF Contribution - Fleet Department	\$7,558



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# **SELF-FUNDED INSURANCE FUND**

**FY 22-23 Budget Summary  
Self Funded Insurance Fund**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ 2,782,071	\$ 2,782,071	\$ 1,445,548	\$ -	\$ 1,445,548	\$ -	\$ -
<b>Revenues:</b>								
Revenues	\$ 11,292,103	\$ 10,679,006	\$ 11,159,060	\$ 14,596,046	\$ -	\$ 14,596,046	\$ 3,917,040	36.7%
<b>Total Revenues</b>	<b>\$ 11,292,103</b>	<b>\$ 10,679,006</b>	<b>\$ 11,159,060</b>	<b>\$ 14,596,046</b>	<b>\$ -</b>	<b>\$ 14,596,046</b>	<b>\$ 3,917,040</b>	<b>36.7%</b>
<b>Total Resources:</b>	<b>\$ 11,292,103</b>	<b>\$ 13,461,077</b>	<b>\$ 13,941,131</b>	<b>\$ 16,041,594</b>	<b>\$ -</b>	<b>\$ 16,041,594</b>	<b>\$ 3,917,040</b>	<b>29.1%</b>
<b>Expenditures:</b>								
SFIF	\$ 12,934,655	\$ 12,322,890	\$ 12,495,583	\$ 13,450,003	\$ -	\$ 13,450,003	\$ 1,127,113	9.1%
<b>Total Exp</b>	<b>\$ 12,934,655</b>	<b>\$ 12,322,890</b>	<b>\$ 12,495,583</b>	<b>\$ 13,450,003</b>	<b>\$ -</b>	<b>\$ 13,450,003</b>	<b>\$ 1,127,113</b>	<b>9.1%</b>
<b>New Fund Balance:</b>		\$ 1,138,187	\$ 1,445,548	\$ 2,591,591		\$ 2,591,591		

## Self Funded Insurance Fund Revenues

Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
5150 - Service Charges	\$ 11,290,267	\$ 10,679,006	\$ 11,157,935	\$ 14,594,898
<b>Charges for Sales and Services Subtotal</b>	<b>\$ 11,290,267</b>	<b>\$ 10,679,006</b>	<b>\$ 11,157,935</b>	<b>\$ 14,594,898</b>
6010 - Interest On Investments	1,837	-	1,125	1,148
<b>Investment Income Subtotal</b>	<b>\$ 1,837</b>	<b>\$ -</b>	<b>\$ 1,125</b>	<b>\$ 1,148</b>
<b>Total Revenues</b>	<b>\$ 11,292,104</b>	<b>\$ 10,679,006</b>	<b>\$ 11,159,060</b>	<b>\$ 14,596,046</b>

# Self Funded Insurance

081-8100



## City Contribution Rate per Full-Time Employee

Fiscal Year	Health		Dental		Vision		Total	% Increase
13-14	\$	7,923	\$	429	\$	48	\$ 8,400	
14-15	\$	8,103	\$	429	\$	48	\$ 8,580	2.1%
15-16	\$	9,718	\$	429	\$	48	\$ 10,195	18.8%
16-17	\$	11,043	\$	429	\$	48	\$ 11,520	13.0%
17-18	\$	15,973	\$	429	\$	48	\$ 16,450	42.8%
18-19	\$	16,452	\$	429	\$	48	\$ 16,929	2.9%
19-20	\$	12,636	\$	429	\$	48	\$ 13,113	-22.5%
20-21	\$	12,636	\$	429	\$	48	\$ 13,113	0.0%
21-22	\$	12,123	\$	429	\$	48	\$ 12,600	-3.9%
22-23	\$	17,155	\$	429	\$	48	\$ 17,632	39.9%

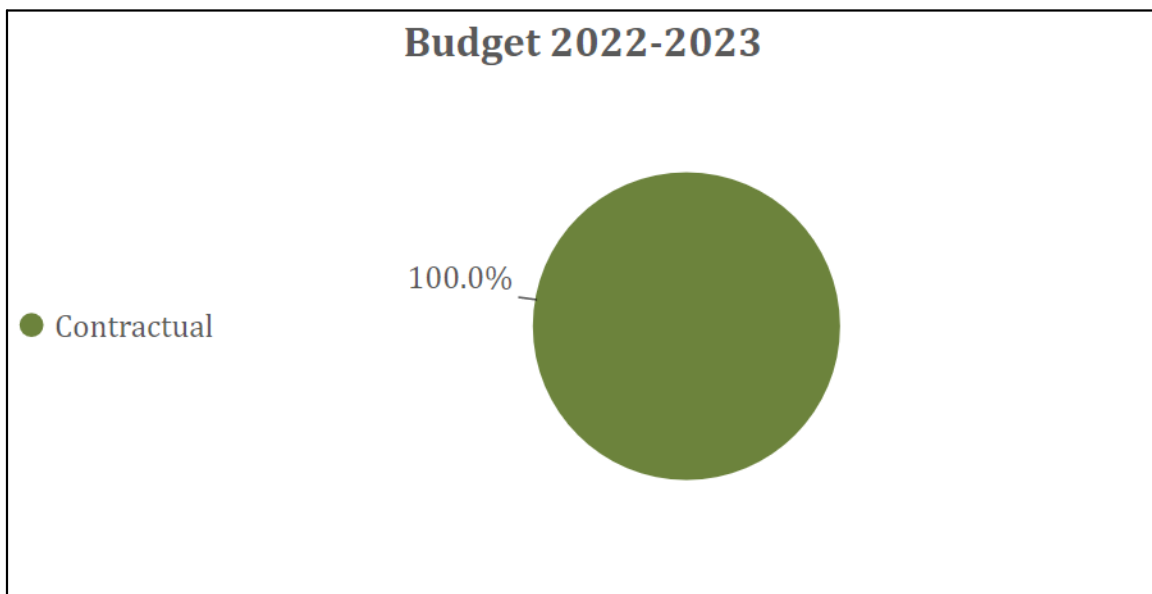
## Self Funded Insurance 081-8100



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 2022 - 2023

	<b>Actual 2020-2021</b>	<b>Amended 2021-2022</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Contractual	\$ 12,934,655	\$ 12,322,890	\$ 12,495,583	\$ 13,450,003
<b>Total</b>	<b>\$ 12,934,655</b>	<b>\$ 12,322,890</b>	<b>\$ 12,495,583</b>	<b>\$ 13,450,003</b>





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# **LONGMIRE CREEK ESTATES PID FUND**

**FY 22-23 Budget Summary**  
**Longmire Creek Estates PID Fund**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ 31,808	\$ 31,808	\$ 48,420	\$ -	\$ 48,420	\$ -	0.0%
<b>Revenues:</b>								
Revenues	\$ 78,641	\$ 73,560	\$ 80,999	\$ 82,000	\$ -	\$ 82,000	\$ 8,440	11.5%
<b>Total Revenues</b>	<b>\$ 78,641</b>	<b>\$ 73,560</b>	<b>\$ 80,999</b>	<b>\$ 82,000</b>	<b>\$ -</b>	<b>\$ 82,000</b>	<b>\$ 8,440</b>	<b>11.5%</b>
<b>Total Resources:</b>	<b>\$ 78,641</b>	<b>\$ 105,368</b>	<b>\$ 112,807</b>	<b>\$ 130,420</b>	<b>\$ -</b>	<b>\$ 130,420</b>	<b>\$ 8,440</b>	<b>8.0%</b>
<b>Expenditures:</b>								
Longmire Creek	\$ 63,837	\$ 63,887	\$ 64,387	\$ 64,780	\$ -	\$ 64,780	\$ 893	1.4%
<b>Total Expenditures</b>	<b>\$ 63,837</b>	<b>\$ 63,887</b>	<b>\$ 64,387</b>	<b>\$ 64,780</b>	<b>\$ -</b>	<b>\$ 64,780</b>	<b>\$ 893</b>	<b>1.4%</b>
<b>New Fund Balance:</b>		\$ 41,481	\$ 48,420	\$ 65,640		\$ 65,640		
<b>Breakdown of Transfer Out:</b>								
						\$ 58,780		
<b>Total</b>						<b>\$ 58,780</b>		

## Longmire Creek Estates PID Fund Revenues

Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
6020 - Penalty and Interest	\$ 773	\$ -	\$ -	\$ -
<b>Penalties and Interest Subtotal</b>	<b>\$ 773</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
6075 - PID Assessment Revenue	77,868	73,560	80,999	82,000
<b>Miscellaneous Subtotal</b>	<b>\$ 77,868</b>	<b>\$ 73,560</b>	<b>\$ 80,999</b>	<b>\$ 82,000</b>
<b>Total Revenues</b>	<b>\$ 78,641</b>	<b>\$ 73,560</b>	<b>\$ 80,999</b>	<b>\$ 82,000</b>

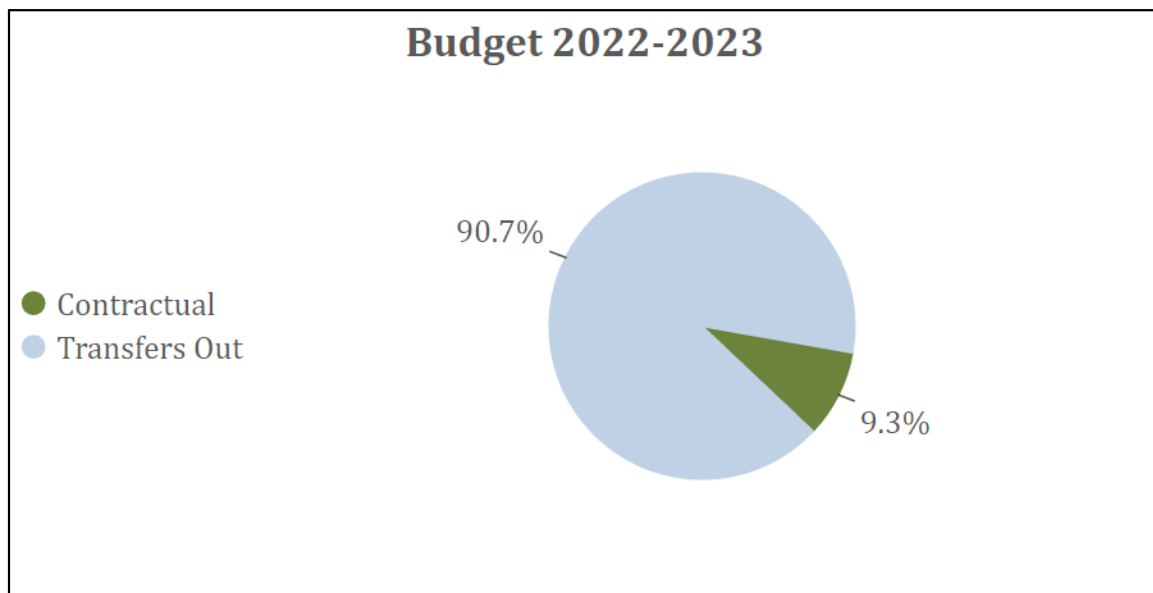
## Longmire Creek Estates PID 082-8210



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 2022 - 2023

	<b>Actual 2020-2021</b>	<b>Amended 2021-2022</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Contractual	\$ 5,092	\$ 5,000	\$ 5,500	\$ 6,000
Transfers Out	58,745	58,887	58,887	58,780
<b>Total</b>	<b>\$ 63,837</b>	<b>\$ 63,887</b>	<b>\$ 64,387</b>	<b>\$ 64,780</b>



# **WEDGEWOOD FALLS PID FUND**

**FY 22-23 Budget Summary  
Wedgewood Falls PID Fund**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ 119,973	\$ 119,973	\$ 172,747	\$ -	\$ 172,747	\$ -	0.0%
<b>Revenues:</b>								
Revenues	\$ 167,216	\$ 169,400	\$ 181,756	\$ 182,000	\$ -	\$ 182,000	\$ 12,600	7.4%
<b>Total Revenues</b>	<b>\$ 167,216</b>	<b>\$ 169,400</b>	<b>\$ 181,756</b>	<b>\$ 182,000</b>	<b>\$ -</b>	<b>\$ 182,000</b>	<b>\$ 12,600</b>	<b>7.4%</b>
<b>Total Resources:</b>	<b>\$ 167,216</b>	<b>\$ 289,373</b>	<b>\$ 301,729</b>	<b>\$ 354,747</b>	<b>\$ -</b>	<b>\$ 354,747</b>	<b>\$ 12,600</b>	<b>4.4%</b>
<b>Expenditures:</b>								
Wedgewood Falls	\$ 128,397	\$ 118,982	\$ 128,982	\$ 129,766	\$ -	\$ 129,766	\$ 10,784	9.1%
<b>Total Expenditures</b>	<b>\$ 128,397</b>	<b>\$ 118,982</b>	<b>\$ 128,982</b>	<b>\$ 129,766</b>	<b>\$ -</b>	<b>\$ 129,766</b>	<b>\$ 10,784</b>	<b>9.1%</b>
<b>New Fund Balance:</b>		\$ 170,391	\$ 172,747	\$ 224,981		\$ 224,981		
<b>Breakdown of Transfer Out:</b>								
						\$ 118,766		
						<b>\$ 118,766</b>		

## Wedgewood Falls PID Fund Revenues

Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
6020 - Penalty and Interest	\$ 164	\$ 263	\$ -	\$ -
<b>Penalties and Interest Subtotal</b>	<b>\$ 164</b>	<b>\$ 263</b>	<b>\$ -</b>	<b>\$ -</b>
6075 - PID Assessment Revenue	167,053	169,137	181,756	182,000
<b>Miscellaneous Subtotal</b>	<b>\$ 167,053</b>	<b>\$ 169,137</b>	<b>\$ 181,756</b>	<b>\$ 182,000</b>
<b>Total Revenues</b>	<b>\$ 167,217</b>	<b>\$ 169,400</b>	<b>\$ 181,756</b>	<b>\$ 182,000</b>

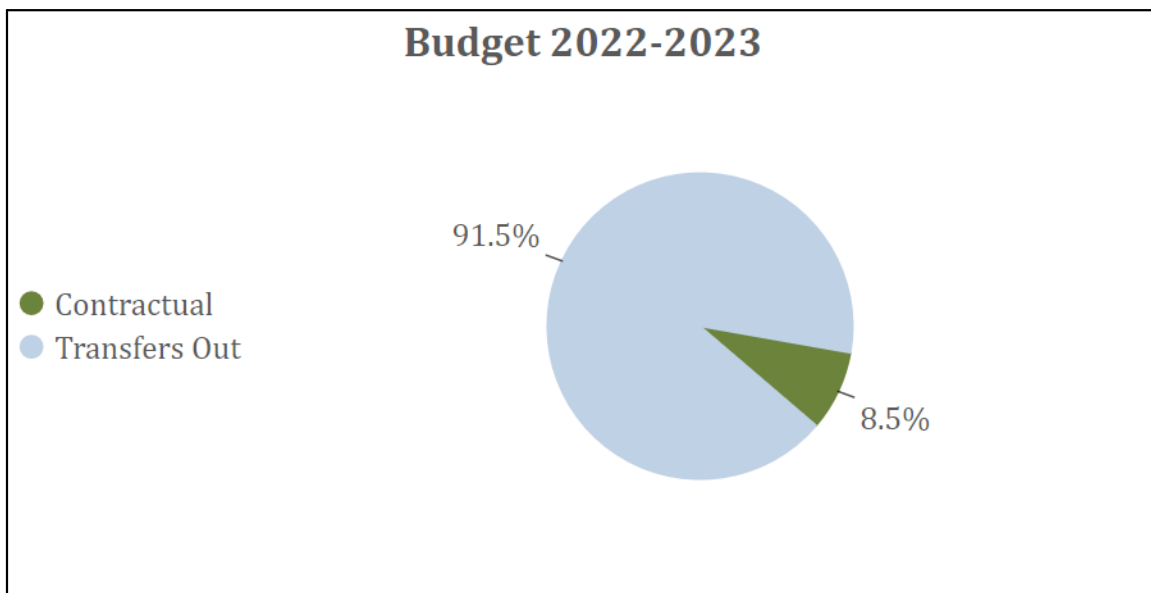
## Wedgeood Falls PID 083-8310



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 2022 - 2023

	<b>Actual 2020-2021</b>	<b>Amended 2021-2022</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Contractual	\$ 9,703	\$ -	\$ 10,000	\$ 11,000
Transfers Out	118,694	118,982	118,982	118,766
<b>Total</b>	<b>\$ 128,397</b>	<b>\$ 118,982</b>	<b>\$ 128,982</b>	<b>\$ 129,766</b>





# **SHADOW LAKES PID FUND**

**FY 22-23 Budget Summary  
Shadow Lakes PID Fund**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ 64,497	\$ 64,497	\$ 75,218	\$ -	\$ 75,218	\$ -	0.0%
<b>Revenues:</b>								
Revenues	\$ 177,198	\$ 177,800	\$ 189,015	\$ 190,000	\$ -	\$ 190,000	\$ 12,200	6.9%
<b>Total Revenues</b>	<b>\$ 177,198</b>	<b>\$ 177,800</b>	<b>\$ 189,015</b>	<b>\$ 190,000</b>	<b>\$ -</b>	<b>\$ 190,000</b>	<b>\$ 12,200</b>	<b>6.9%</b>
<b>Total Resources:</b>	<b>\$ 177,198</b>	<b>\$ 242,297</b>	<b>\$ 253,512</b>	<b>\$ 265,218</b>	<b>\$ -</b>	<b>\$ 265,218</b>	<b>\$ 12,200</b>	<b>5.0%</b>
<b>Expenditures:</b>								
Shadow Lakes PID	\$ 254,556	\$ 177,294	\$ 178,294	\$ 179,557	\$ -	\$ 179,557	\$ 2,263	1.3%
<b>Total Expenditures</b>	<b>\$ 254,556</b>	<b>\$ 177,294</b>	<b>\$ 178,294</b>	<b>\$ 179,557</b>	<b>\$ -</b>	<b>\$ 179,557</b>	<b>\$ 2,263</b>	<b>1.3%</b>
<b>New Fund Balance:</b>		\$ 65,003	\$ 75,218	\$ 85,661		\$ 85,661		
<b>Breakdown of Transfer Out:</b>								
						\$ 168,557		
						<u>\$ 168,557</u>		

## Shadow Lakes PID Fund Revenues

Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
6020 - Penalty and Interest	\$ 898	\$ -	\$ 315	\$ -
<b>Penalties and Interest Subtotal</b>	<b>\$ 898</b>	<b>\$ -</b>	<b>\$ 315</b>	<b>\$ -</b>
6075 - PID Assessment Revenue	176,300	177,800	188,700	190,000
<b>Miscellaneous Subtotal</b>	<b>\$ 176,300</b>	<b>\$ 177,800</b>	<b>\$ 188,700</b>	<b>\$ 190,000</b>
<b>Total Revenues</b>	<b>\$ 177,198</b>	<b>\$ 177,800</b>	<b>\$ 189,015</b>	<b>\$ 190,000</b>

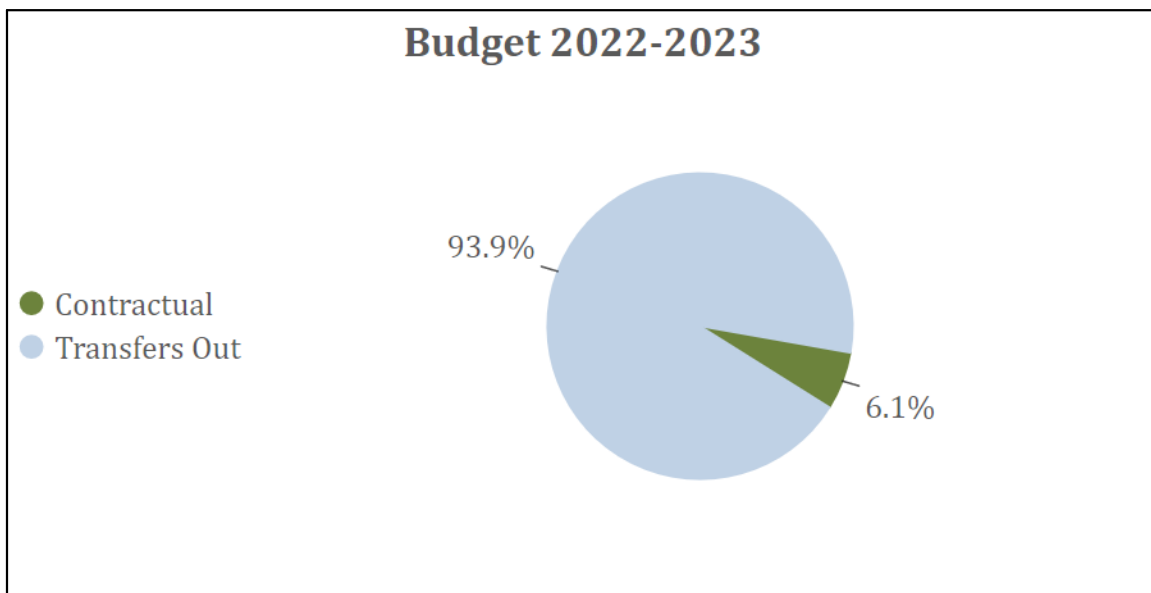
# Shadow Lakes PID 084-8410



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 2022 - 2023

	<b>Actual 2020-2021</b>	<b>Amended 2021-2022</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Contractual	\$ 9,969	\$ 9,000	\$ 10,000	\$ 11,000
Capital Outlay	125,000	-	-	-
Transfers Out	119,586	168,294	168,294	168,557
<b>Total</b>	<b>\$ 254,555</b>	<b>\$ 177,294</b>	<b>\$ 178,294</b>	<b>\$ 179,557</b>



# **ANIMAL SHELTER RESERVE FUND**

**FY 22-23 Budget Summary  
Animal Shelter Reserve Fund**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ 496,405	\$ 496,405	\$ 630,805	\$ -	\$ 630,805	\$ -	0.0%
<b>Revenues:</b>								
Revenues	\$ 179,400	\$ 179,400	\$ 179,400	\$ 179,400	\$ -	\$ 179,400	\$ -	0.0%
<b>Total Revenues</b>	<b>\$ 179,400</b>	<b>\$ 179,400</b>	<b>\$ 179,400</b>	<b>\$ 179,400</b>	<b>\$ -</b>	<b>\$ 179,400</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Resources:</b>	<b>\$ 179,400</b>	<b>\$ 675,805</b>	<b>\$ 675,805</b>	<b>\$ 810,205</b>	<b>\$ -</b>	<b>\$ 810,205</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Expenditures:</b>								
Animal Shelter	\$ 12,729	\$ 58,250	\$ 45,000	\$ 13,250	\$ -	\$ 13,250	\$ (45,000)	-77.3%
<b>Total Expenditures</b>	<b>\$ 12,729</b>	<b>\$ 58,250</b>	<b>\$ 45,000</b>	<b>\$ 13,250</b>	<b>\$ -</b>	<b>\$ 13,250</b>	<b>\$ (45,000)</b>	<b>-77.3%</b>
<b>New Fund Balance:</b>		\$ 617,555	\$ 630,805	\$ 796,955		\$ 796,955		

## Animal Shelter Reserve Fund Revenues

Account		Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
6106 - Intergovernmental - Local		\$ 179,400	\$ 179,400	\$ 179,400	\$ 179,400
<b>Total Revenues</b>		<b>\$ 179,400</b>	<b>\$ 179,400</b>	<b>\$ 179,400</b>	<b>\$ 179,400</b>

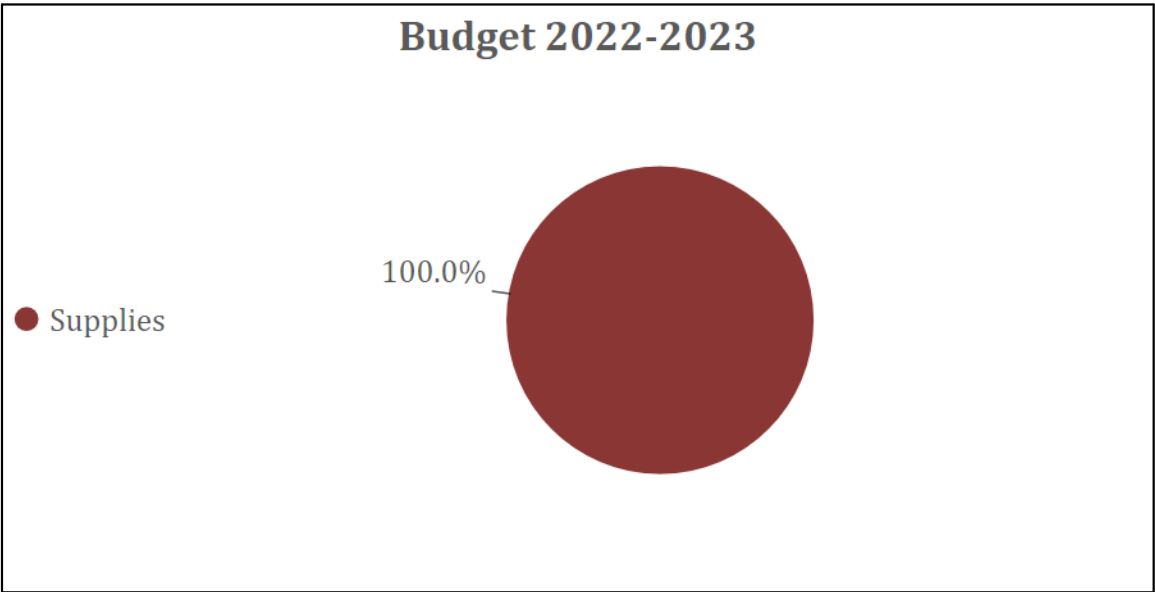
# Animal Shelter Reserve 088-1206



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 2022 - 2023

	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
Supplies	\$ 12,729	\$ 58,250	\$ 45,000	\$ 13,250
<b>Total</b>	<b>\$ 12,729</b>	<b>\$ 58,250</b>	<b>\$ 45,000</b>	<b>\$ 13,250</b>





# **TECHNOLOGY REPLACEMENT FUND**

**FY 22-23 Budget Summary  
Technology Replacement Fund**

Type	Actual FY 20-21	Amended FY 21-22	Estimate FY 21-22	Base FY 22-23	Supplemental FY 22-23	Proposed FY 22-23	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ 152,861	\$ 152,861	\$ 167,861	\$ -	\$ 167,861	\$ -	0.0%
<b>Revenues:</b>								
Revenues	\$ 805,074	\$ 975,000	\$ 975,000	\$ 1,379,550	\$ -	\$ 1,379,550	\$ 404,550	41.5%
<b>Total Revenues</b>	<b>\$ 805,074</b>	<b>\$ 975,000</b>	<b>\$ 975,000</b>	<b>\$ 1,379,550</b>	<b>\$ -</b>	<b>\$ 1,379,550</b>	<b>\$ 404,550</b>	<b>41.5%</b>
<b>Total Resources:</b>	<b>\$ 805,074</b>	<b>\$ 1,127,861</b>	<b>\$ 1,127,861</b>	<b>\$ 1,547,411</b>	<b>\$ -</b>	<b>\$ 1,547,411</b>	<b>\$ 404,550</b>	<b>35.9%</b>
<b>Expenditures:</b>								
Information Technology	\$ 652,213	\$ 983,096	\$ 960,000	\$ 1,332,261	\$ -	\$ 1,332,261	\$ 349,165	35.5%
<b>Total Expenditures</b>	<b>\$ 652,213</b>	<b>\$ 983,096</b>	<b>\$ 960,000</b>	<b>\$ 1,332,261</b>	<b>\$ -</b>	<b>\$ 1,332,261</b>	<b>\$ 349,165</b>	<b>35.5%</b>
<b>New Fund Balance:</b>		\$ 144,765	\$ 167,861	\$ 215,150		\$ 215,150		

**Breakdown of Transfer In:**

General Fund	\$ 1,180,426
Water and Sewer Operating Fund	180,456
CIDC General Fund	8,297
Hotel Occupancy Tax Fund	10,371
<b>Total</b>	<b>\$ 1,379,550</b>

**FY 22-23 Supplemental Requests  
Technology Replacement Fund**

Department / Division		Supplemental Request Title	Requested TR Funding	Approved TR Funding	Type
150-1130	Technology Replacement	iPad Cost	\$ 24,700	\$ 24,700	Technology Replacement Fund
150-1130	Technology Replacement	Wireless Access Points	31,600	31,600	Technology Replacement Fund
150-1130	Technology Replacement	Conference Room Desktop Cost	15,400	15,400	Technology Replacement Fund
150-1130	Technology Replacement	Desktop Cost	70,100	70,100	Technology Replacement Fund
150-1130	Technology Replacement	Desktop Shared Cost	10,200	10,200	Technology Replacement Fund
150-1130	Technology Replacement	Laptop Costs	85,700	85,700	Technology Replacement Fund
150-1130	Technology Replacement	Modems	99,000	99,000	Technology Replacement Fund
150-1130	Technology Replacement	Patrol MDT Cost	57,560	57,560	Technology Replacement Fund
150-1130	Technology Replacement	Switches/Routers	10,000	10,000	Technology Replacement Fund
150-1130	Technology Replacement	UPS - 5 Year Asset	16,700	16,700	Technology Replacement Fund
150-1130	Technology Replacement	Firewalls	41,222	41,222	Technology Replacement Fund
150-1130	Technology Replacement	Storage	666,379	666,379	Technology Replacement Fund
150-1130	Technology Replacement	UPS - 10 year Assett	203,700	203,700	Technology Replacement Fund
<b>Technology Replacement Total</b>			<b>\$ 1,332,261</b>	<b>\$ 1,332,261</b>	

# Technology Replacement Fund Revenues

	Account	Actual 2020-2021	Amended 2021-2022	Estimated 2021-2022	Budgeted 2022-2023
6550 - Transfer In		\$ 805,074	\$ 975,000	\$ 975,000	\$ 1,379,550
<b>Transfers In Subtotal</b>		<b>\$ 805,074</b>	<b>\$ 975,000</b>	<b>\$ 975,000</b>	<b>\$ 1,379,550</b>
<b>Total Revenues</b>		<b>\$ 805,074</b>	<b>\$ 975,000</b>	<b>\$ 975,000</b>	<b>\$ 1,379,550</b>

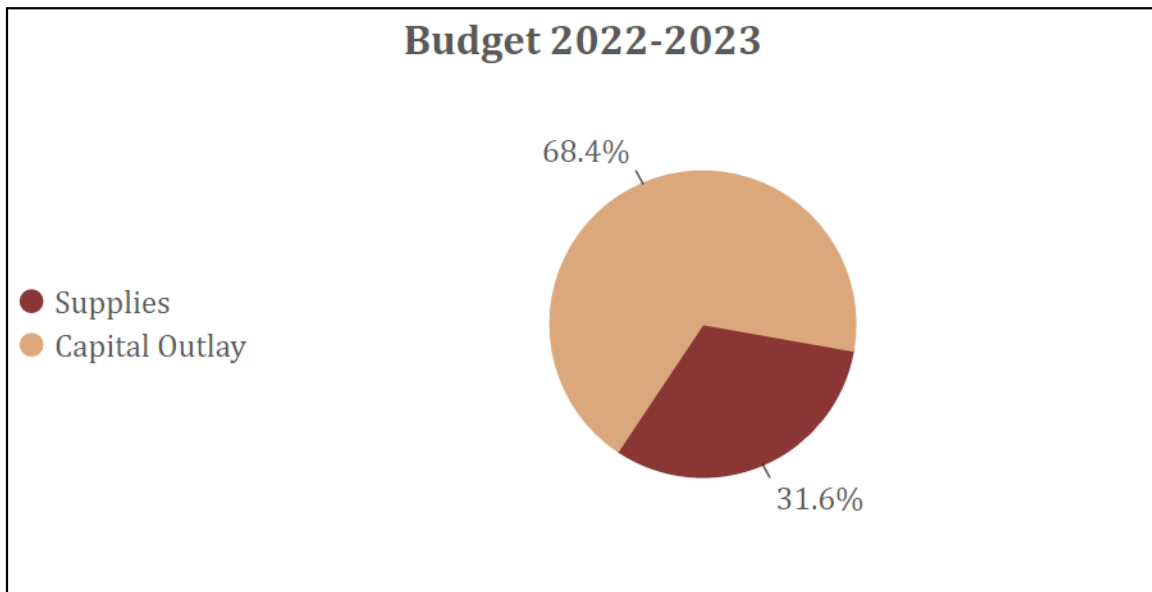
# Technology Replacement Fund 150-1130



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

## Expenditure Summary for FY 2022 - 2023

	<b>Actual 2020-2021</b>	<b>Amended 2021-2022</b>	<b>Estimated 2021-2022</b>	<b>Budgeted 2022-2023</b>
Supplies	\$ 532,205	\$ 429,238	\$ 410,000	\$ 420,960
Capital Outlay	120,008	553,858	550,000	911,301
<b>Total</b>	<b>\$ 652,213</b>	<b>\$ 983,096</b>	<b>\$ 960,000</b>	<b>\$ 1,332,261</b>





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October 1, 2022

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, 2022, through September 30, 2023). 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 American Rescue Act Fund.

### **General Government Capital Projects**

The General Government capital projects budgeted for FY 22-23, by category, are as follows:

Category	# of Projects	FY 22-23 Budget
Streets	32	\$ 61,756,000
Signals	12	4,275,000
Facilities	5	10,214,000
Parks	3	34,662,000
Drainage	3	5,956,000
Transportation Grants	0	-
	55	\$ 116,863,000

## Water and Sewer Capital Projects

The Water and Sewer capital projects budgeted for FY 22-23, by category, are as follows:

Category	# of Projects	FY 22-23 Budget
Water	16	\$ 30,965,000
Sewer	23	48,336,000
	39	\$ 79,301,000

## 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 22-23 CIP are for installing infrastructure such as streets, signals, water, and sewer improvements specifically for this expansion.

Category	# of Projects	FY 22-23 Budget
Streets	0	\$ -
Signals	0	-
Water	1	5,205,000
Sewer	0	-
	1	\$ 5,205,000

## 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 22-23 Budget
Facilities	1	\$ 23,000,000
	1	\$ 23,000,000

## 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, Sewer Rehab - Middle Stewarts Creek (Avenue M to Hwy 105), Trunk Line Rehab - Lower Stewarts Creek (S. Loop 336 - IH 45), and other water and sewer projects around the City.



Category	# of Projects	FY 22-23 Budget
Water	3	\$ 7,745,000
Sewer	2	3,215,000
	5	\$ 10,960,000

Other capital funds will be budgeted in FY 22-23, 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.

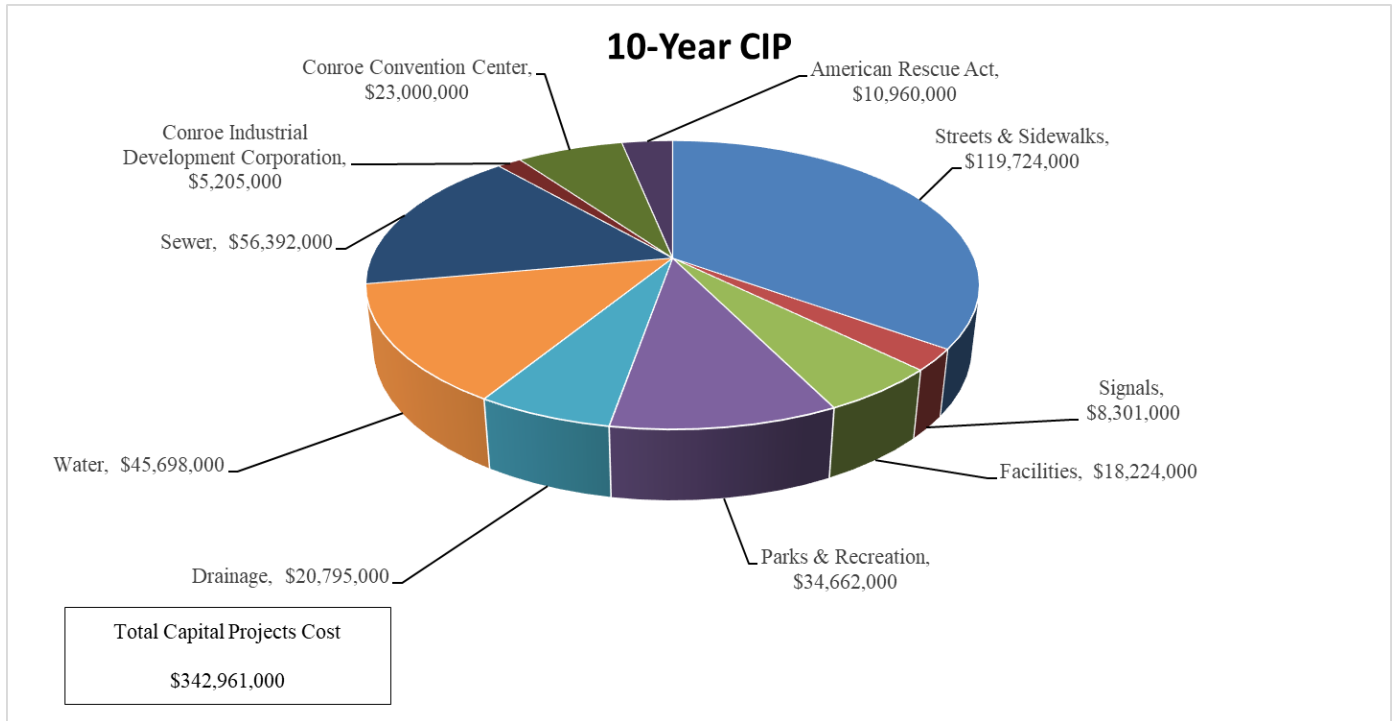
#### **Impact on the Operating Budget**

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 net O&M costs are \$33,017,799. These costs are projected for the operations of Fire Station #8, Oscar Johnson, Jr. Community Center, and the proposed Fire Station – Grand Central Park.

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 is \$0.

## 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 \$342,961,000 with the first year being \$235,329,000. 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. For a more detail of the Capital Improvement program, refer to the FY 2022-2023 CIP Adopted budget.

Respectfully submitted,

*Jody Czajkoski*

Jody Czajkoski  
Mayor

**City of Conroe**  
**Summary of Operating Budget Impact**  
**FY 2022-2023**

**General Government Capital Projects**

Project	Project Code	2023	2024	2025	2026	2027	2028-2032	TOTAL PROJECT COST
<b>Revenues:</b>								
Oscar Johnson, Jr. Community Center	H64	-	1,410,000	1,470,000	1,530,000	1,590,000	9,092,000	15,092,000
<b>Total Revenues</b>		-	1,410,000	1,470,000	1,530,000	1,590,000	9,092,000	15,092,000
<b>Expenditures:</b>								
Fire Department - Fire Station #8	I37	(1,713,242)	(1,821,787)	(1,851,643)	(1,882,896)	(1,914,773)	(9,824,985)	(19,009,325)
Oscar Johnson, Jr. Community Center	TBD	-	(1,985,916)	(2,023,979)	(2,072,700)	(2,114,091)	(11,197,104)	(19,393,790)
Fire Department - Fire Station - Grand Central Park	H64	-	-	-	-	-	(9,706,684)	(9,706,684)
<b>Total Expenditures</b>		\$ (1,713,242)	\$ (3,807,703)	\$ (3,875,622)	\$ (3,955,595)	\$ (4,028,864)	\$ (30,728,773)	\$ (48,109,799)
<b>Net Total Cost</b>		\$ (1,713,242)	\$ (2,397,703)	\$ (2,405,622)	\$ (2,425,595)	\$ (2,438,864)	\$ (21,636,773)	\$ (33,017,799)

**Water and Sewer Capital Projects**

Project	Project Code	2023	2024	2025	2026	2027	2028-2032	TOTAL PROJECT COST
<b>Revenues:</b>								
None		-	-	-	-	-	-	-
<b>Total Revenues</b>		-	-	-	-	-	-	-
<b>Expenditures:</b>								
None		-	-	-	-	-	-	-
<b>Total Expenditures</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Total Cost</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## CERTIFICATE FOR ORDINANCE

### I.

On the 8<sup>th</sup> day of September, 2022, the City Council of the City of Conroe, Texas, consisting of the following qualified members, to-wit: **Jody Czajkoski, Mayor; Curt Maddux, Mayor Pro Tem, Council Members Todd Yancey, Howard Wood, Marsha Porter, and Harry Hardman**, 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. 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. 2635-22

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, 2022, AND ENDING SEPTEMBER 30, 2023; APPROPRIATING FUNDS IN ACCORDANCE WITH THE BUDGET; PROVIDING FOR EFFECTIVE DATE AND ORDAINING OTHER RELATED MATTERS

### III.

Upon motion of Mayor Pro Tem Maddux, 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 8<sup>th</sup> day of September, 2022.

  
SOCO M. GORJON, City Secretary

ORDINANCE NO. 2635-22

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, 2022, AND ENDING SEPTEMBER 30, 2023; 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, 2022, and ending September 30, 2023; 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, 2022, and ending September 30, 2023.

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 22-23

### General Government

Streets	\$ 61,756,000
Signals	4,275,000
Facilities	10,214,000
Parks	34,662,000
Drainage	5,956,000
Transportation Grants	-
Total	<u><u>\$ 116,863,000</u></u>

### Water & Sewer

Water	\$ 30,965,000
Sewer	48,336,000
Total	<u><u>\$ 79,301,000</u></u>

### Conroe Industrial Development Corporation

Street Improvements	\$ -
Signals	-
Water	5,205,000
Sewer	-
Total	<u><u>\$ 5,205,000</u></u>

### Convention Center

Facilities	\$ 23,000,000
Total	<u><u>\$ 23,000,000</u></u>

### American Rescue Act

Water	\$ 7,745,000
Sewer	3,215,000
Total	<u><u>\$ 10,960,000</u></u>

### Total FY 22-23 Appropriation

\$ 235,329,000

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.

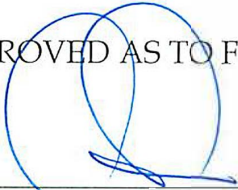
Section 5. That this ordinance shall be effective immediately of and from adoption.

PASSED AND APPROVED this the 8<sup>th</sup> day of September, 2022.



JODY CZAJKOSKI, 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 2022-2023 Adopted

Streets:

Project Title	Project Code	Rank	Prior Budgets	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2028-2032	Total Project Cost	Total Other Sources	Notes	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2028-2032	New Debt
Street Rehab - Tanglewood-Briarwood Phase 1A	G85	C	3,774,000	944,000	-	-	-	-	-	4,718,000	-		944,000	-	-	-	-	-	944,000
Hike and Bike Trail - Alligator Creek - Option 1	H48	C	1,931,000	-	-	-	-	-	-	1,931,000	-		-	-	-	-	-	-	-
Road Widening with Improvements - TIRZ #3 - Old Conroe Road North Section - HGAC	H31	C	2,500,000	7,000,000	2,530,000	-	9,900,000	2,250,000	2,250,000	26,430,000	-		23,930,000	-	-	-	-	-	23,930,000
Road Widening with Improvements - Old Conroe Road South Section - HGAC Participation	G58	C	289,000	7,000,000	2,530,000	-	9,900,000	2,250,000	2,250,000	24,219,000	1,900,000	17	23,930,000	-	-	-	-	-	23,930,000
Street Rehab - Sunset Ridge	H42	C	2,345,000	586,000	-	-	-	-	-	2,931,000	586,000	20	-	-	-	-	-	-	-
Street Rehab - Rivershire Area	I52	C	2,118,000	2,055,000	-	-	-	-	-	4,173,000	-		2,055,000	-	-	-	-	-	2,055,000
Street Rehab - Tanglewood-Briarwood Phase 1B	I32	C	2,040,000	510,000	-	-	-	-	-	2,550,000	-		510,000	-	-	-	-	-	510,000
Roadway Extension - David Memorial	I59	C	1,525,000	-	-	-	-	-	-	1,525,000	-		-	-	-	-	-	-	-
Roadway Widening - Old Montgomery Road	I05	C	2,000,000	-	-	-	-	-	-	2,000,000	-		-	-	-	-	-	-	-
Street Rehab - Lake Conroe Forest Phase 1	I33	C	1,800,000	2,950,000	-	-	-	-	-	4,750,000	2,500,000	20	450,000	-	-	-	-	-	450,000
Roadway Extension - Mike Meador Boulevard	I02	C	1,724,000	-	-	-	-	-	-	1,724,000	-		-	-	-	-	-	-	-
Street Rehab - Service Center Area	I60	C	1,380,000	2,845,000	-	-	-	-	-	4,225,000	-		2,845,000	-	-	-	-	-	2,845,000
Underground Electrical Conversion - Downtown Alleys	I01	C	1,303,000	3,972,000	-	-	-	-	-	5,275,000	-		3,972,000	-	-	-	-	-	3,972,000
Street Rehab - Tanglewood-Briarwood Phase 2A	I03	C	1,241,000	310,000	-	-	-	-	-	1,551,000	-		310,000	-	-	-	-	-	310,000
Street Rehab - North 6th Street Area	I24	C	716,000	-	-	-	-	-	-	716,000	-		-	-	-	-	-	-	-
Street Realignment - Dallas and Roberson Intersection	I04	C	597,000	150,000	-	-	-	-	-	747,000	-		150,000	-	-	-	-	-	150,000
Sidewalk - Dallas San Jacinto and North Thompson	I06	C	246,000	-	-	-	-	-	-	246,000	-		-	-	-	-	-	-	-
Sidewalk - Davis - From Pacific to 10th Street	I07	C	212,000	-	-	-	-	-	-	212,000	-		-	-	-	-	-	-	-
Sidewalk - Loop 336 North	I51	C	194,000	-	-	-	-	-	-	194,000	-		-	-	-	-	-	-	-
Street Rehab - Walden Road Overlay - Interlocal Agreement	I64	C	867,000	-	-	-	-	-	-	867,000	-		-	-	-	-	-	-	-
Roadway Extension - Anderson Crossing North	TBD	C	-	-	625,000	-	-	-	3,626,000	4,251,000	-		-	625,000	-	-	-	3,626,000	4,251,000
Sidewalks - Alligator Creek Hike and Bike - Southwest	TBD	C	-	-	3,637,000	-	-	-	-	3,637,000	-		-	3,637,000	-	-	-	-	3,637,000
Street Reconstruct - East Dallas Street	TBD	C	-	-	3,094,000	-	-	-	-	3,094,000	-		-	3,094,000	-	-	-	-	3,094,000
Street Rehab - Artesian Area	TBD	C	-	-	2,472,000	-	-	-	-	2,472,000	-		-	2,472,000	-	-	-	-	2,472,000
Street Rehab - East Semands Street Area	I48	C	-	4,632,000	-	-	-	-	-	4,632,000	-		4,632,000	-	-	-	-	-	4,632,000
Street Rehab - Lake Conroe Forest Phase 2	TBD	C	-	-	3,738,000	-	-	-	-	3,738,000	-		-	3,738,000	-	-	-	-	3,738,000
Street Rehab - Tanglewood-Briarwood Phase 2B	TBD	C	-	-	3,358,000	-	-	-	-	3,358,000	-		-	3,358,000	-	-	-	-	3,358,000
Street Rehab - Tanglewood-Briarwood Phase 2C	TBD	C	-	-	3,058,000	-	-	-	-	3,058,000	-		-	3,058,000	-	-	-	-	3,058,000
Downtown Alleyway Improvements	TBD	01	-	-	500,000	-	-	-	-	500,000	-		-	500,000	-	-	-	-	500,000
Total	32		\$ 28,802,000	\$ 32,954,000	\$ 25,542,000	\$ -	\$ 19,800,000	\$ 4,500,000	\$ 8,126,000	\$ 119,724,000	\$ 4,986,000		\$ 63,728,000	\$ 20,482,000	\$ -	\$ -	\$ -	\$ 3,626,000	\$ 87,836,000

Signals:

Project Title	Project Code	Rank	Prior Budgets	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2028-2032	Total Project Cost	Total Other Sources	Notes	2022-2023	2023-2024	2024-2025	2025-20262	2026-2027	2028-2032	New Debt
Signal - Airport Road at Technology Parkway	I36	C	216,000	54,000	-	-	-	-	-	270,000	-		54,000	-	-	-	-	-	54,000
Signal - League Line at Longmire Road	I35	C	216,000	54,000	-	-	-	-	-	270,000	-		54,000	-	-	-	-	-	54,000
Signal - Longmire Road at Wedgewood Blvd.	I22	C	372,000	-	-	-	-	-	-	372,000	-		-	-	-	-	-	-	-
Signal - Seven Coves at Farrel Road - CIDC	TBD	C	-	463,000	-	-	-	-	-	463,000	463,000	19	-	-	-	-	-	-	-
Signal System Upgrades - City Wide Radars - 5 Year Plan	G95	C	670,000	309,000	-	-	-	-	-	979,000	-		309,000	-	-	-	-	-	309,000
Signal Upgrades - City Wide Flashing Yellow Arrows - 5 Year Plan	G94	C	-	281,000	-	-	-	-	-	281,000	-		281,000	-	-	-	-	-	281,000
Signal Upgrades - Mast Arms - 5 Year Plan	I34	C	500,000	515,000	530,000	547,000	563,000	-	-	2,655,000	-		515,000	530,000	547,000	563,000	-	-	2,155,000
Signals Upgrades - IH-45 at North Loop 336	TBD	01	-	625,000	-	-	-	-	-	625,000	-		625,000	-	-	-	-	-	625,000
Fiber Connectivity - South Loop 336 - East	TBD	02	-	-	1,104,000	-	-	-	-	1,104,000	-		-	1,104,000	-	-	-	-	1,104,000
Fiber Connectivity - South Loop 336 - West	TBD	03	-	-	-	1,282,000	-	-	-	1,282,000	-		-	-	1,282,000	-	-	-	1,282,000
Total	12		\$ 1,974,000	\$ 2,301,000	\$ 1,634,000	\$ 1,829,000	\$ 563,000	\$ -	\$ -	\$ 8,301,000	\$ 463,000		\$ 1,838,000	\$ 1,634,000	\$ 1,829,000	\$ 563,000	\$ -	\$ -	\$ 5,864,000

Other Sources Notes:																			
1. Grant Funds	7. 4B Sales Tax					13. Contributions					19. Transfer from CIDC General Fund								
2. Interest Income	8. Eligible for payment by 4B Sales Taxes					14. Industrial/Tech Park Land Sale Proceeds					20. Project Savings								
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  
General Government Capital Projects  
SUMMARY OF MULTI-YEAR PLAN FOR FUNDING  
FY 2022-2023 Adopted

Facilities:

Project Title	Project Code	Rank	Prior Budgets	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2028-2032	Total Project Cost	Total Other Sources	Notes	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2028-2032	New Debt
Fire Department - Fire Station #8	I37	C	3,105,000	3,480,000	-	-	-	-	-	6,585,000	-		3,480,000	-	-	-	-	-	3,480,000
Police Station - Parking Lot Expansion and Improvements	TBD	01	-	1,179,000	-	-	-	-	-	1,179,000	-		1,179,000	-	-	-	-	-	1,179,000
City Hall 1st Floor Improvements	TBD	01	-	500,000	-	-	-	-	-	500,000	-		500,000	-	-	-	-	-	500,000
Conroe Municipal Center - HVAC Replacements and Upgrades	TBD	01	-	1,950,000	-	-	-	-	-	1,950,000	-		1,950,000	-	-	-	-	-	1,950,000
Fire Department - Fire Station - Grand Central Park	TBD	03	-	-	-	-	-	-	8,010,000	8,010,000	-		-	-	-	-	-	8,010,000	8,010,000
Total	5		\$ 3,105,000	\$ 7,109,000	\$ -	\$ -	\$ -	\$ -	\$ 8,010,000	\$ 18,224,000	\$ -		\$ 7,109,000	\$ -	\$ -	\$ -	\$ -	\$ 8,010,000	\$ 15,119,000

Parks:

Project Title	Project Code	Rank	Prior Budgets	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2028-2032	Total Project Cost	Total Other Sources	Notes	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2028-2032	New Debt
Oscar Johnson, Jr. Community Center	H64	C	33,977,000	-	-	-	-	-	-	33,977,000	-		-	-	-	-	-	-	-
Restroom Building for Carl Barton, Jr. Park	I25	C	185,000	-	-	-	-	-	-	185,000	-		-	-	-	-	-	-	-
Carl Barton, Jr. Park Improvements	TBD	04	-	500,000	-	-	-	-	-	500,000	-		500,000	-	-	-	-	-	500,000
Total	3		\$ 34,162,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,662,000	\$ -		\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000

Drainage:

Project Title	Project Code	Rank	Prior Budgets	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2028-2032	Total Project Cost	Total Other Sources	Notes	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2028-2032	New Debt
Rehab - Alligator Creek Phase 1	I12	C	2,509,000	3,132,000	-	-	-	-	-	5,641,000	-		3,132,000	-	-	-	-	-	3,132,000
Culvert Replacement - Heritage Museum Driveway	TBD	01	-	315,000	-	-	-	-	-	315,000	-		315,000	-	-	-	-	-	315,000
Drainage Improvements - Lilly Boulevard	TBD	02	-	-	2,125,000	-	-	-	-	2,125,000	-		-	2,125,000	-	-	-	-	2,125,000
Regional Detention - West Semands Street	TBD	03	-	-	1,525,000	-	-	-	-	1,525,000	-		-	1,525,000	-	-	-	-	1,525,000
Drainage Improvements - Artesian Lakes West	TBD	04	-	-	-	694,000	4,063,000	4,063,000	-	8,820,000	-		-	-	694,000	4,063,000	4,063,000	-	8,820,000
Drainage Improvements - Artesian Lakes East	TBD	05	-	-	-	-	-	1,119,000	1,250,000	2,369,000	-		-	-	-	-	1,119,000	1,250,000	2,369,000
Total	3		\$ 2,509,000	\$ 3,447,000	\$ 3,650,000	\$ 694,000	\$ 4,063,000	\$ 5,182,000	\$ 1,250,000	\$ 20,795,000	\$ -		\$ 3,447,000	\$ 3,650,000	\$ 694,000	\$ 4,063,000	\$ 5,182,000	\$ 1,250,000	\$ 18,286,000

Transportation Grants:

Project Title	Project Code	Rank	Prior Budgets	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2028-2032	Total Project Cost	Total Other Sources	Notes	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2028-2032	New Debt
None	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-
Total	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Grand Total	55		\$ 70,552,000	\$ 46,311,000	\$ 30,826,000	\$ 2,523,000	\$ 24,426,000	\$ 9,682,000	\$ 17,386,000	\$ 201,706,000	\$ 5,449,000		\$ 76,622,000	\$ 25,766,000	\$ 2,523,000	\$ 4,626,000	\$ 5,182,000	\$ 12,886,000	\$ 127,605,000
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Other Sources Notes:																				
1. Grant Funds	7. 4B Sales Tax					13. Contributions					19. Transfer from CIDC General Fund									
2. Interest Income	8. Eligible for payment by 4B Sales Taxes					14. Industrial/Tech Park Land Sale Proceeds					20. Project Savings									
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 2022-2023 Adopted

Water:

Project Title	Project Code	Rank	Prior Budgets	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2028-2032	Total Project Cost	Total Other Sources	Notes	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2028-2032	New Debt
Water Line Extension - Ed Kharbat Drive	I15	C	4,000	-	-	-	-	-	-	4,000	-		-	-	-	-	-	-	-
Water Line Extension - Water Well No. 24 Blending	H05	C	298,000	-	-	-	-	-	-	298,000	-		-	-	-	-	-	-	-
Water Line Rehab - Conroe Hospital Area	I44	C	226,000	1,359,000	1,834,000	-	-	-	-	3,419,000	-		1,359,000	1,834,000	-	-	-	-	3,193,000
Water Line Rehab - North Thompson Area	H53	C	510,000	-	-	-	-	-	-	510,000	-		-	-	-	-	-	-	-
Water Line Replacement - Sherman Street Area	H52	C	703,000	-	-	-	-	-	-	703,000	-		-	-	-	-	-	-	-
Water Plant - Moran Ranch - Developer Agreement	I53	C	780,000	8,720,000	-	-	-	-	-	9,500,000	-		9,500,000	-	-	-	-	-	9,500,000
Water Plant - Seven Coves Area - CIDC	I43	C	7,620,000	1,905,000	-	-	-	-	-	9,525,000	9,525,000	9	-	-	-	-	-	-	-
Water Plant - Conroe Industrial Park West - CIDC	I54	C	-	4,295,000	-	-	-	-	-	4,295,000	2,295,000	9	2,000,000	-	-	-	-	-	2,000,000
Water Line Rehab - Park Oak Drive	TBD	C	-	-	706,000	-	-	-	-	706,000	-		-	706,000	-	-	-	-	706,000
Ameresco AMI/Water Meter Project	I40	C	10,000	-	-	-	-	-	-	10,000	-		-	-	-	-	-	-	-
Water Line Extension - Old Highway 105 - Developer Agreement - MUD 183	TBD	0	-	741,000	-	-	-	-	-	741,000	-		741,000	-	-	-	-	-	741,000
Water Line Extension - Sapp Road	TBD	0	-	-	545,000	-	-	-	-	545,000	-		-	545,000	-	-	-	-	545,000
Water Line Extension - Airport - CIDC	TBD	01	-	669,000	-	-	-	-	-	669,000	669,000	9	-	-	-	-	-	-	-
Water Line Extension - FM 2854 - Developer Agreement - MUD 183	TBD	04	-	1,625,000	-	-	-	-	-	1,625,000	-		1,625,000	-	-	-	-	-	1,625,000
Water Plant - Northwest Operational Zone	TBD	N/A	-	1,500,000	8,000,000	-	-	-	-	9,500,000	-		1,500,000	8,000,000	-	-	-	-	9,500,000
Water Line Rehab - Bybee Street Area	TBD	05	-	-	1,010,000	-	-	-	-	1,010,000	-		-	1,010,000	-	-	-	-	1,010,000
Water Line Extension - Dream Center	TBD	06	-	-	388,000	-	-	-	-	388,000	-		-	388,000	-	-	-	-	388,000
Water Extension - Old Montgomery Road - Developer Agreement	TBD	17	-	-	2,250,000	-	-	-	-	2,250,000	-		-	2,250,000	-	-	-	-	2,250,000
Total	16		\$ 10,151,000	\$ 20,814,000	\$ 14,733,000	\$ -	\$ -	\$ -	\$ -	\$ 45,698,000	\$ 12,489,000		\$ 16,725,000	\$ 14,733,000	\$ -	\$ -	\$ -	\$ -	\$ 31,458,000

Sewer:

Project Title	Project Code	Rank	Prior Budgets	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2028-2032	Total Project Cost	Total Other Sources	Notes	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2028-2032	New Debt
Flood Protection - Southwest Wastewater Treatment Plant	G98	C	170,000	-	-	-	-	-	-	170,000	-		-	-	-	-	-	-	-
Gravity Main Replacement - Grand Lake Creek	I57	C	449,000	3,950,000	-	-	-	-	-	4,399,000	-		4,625,000	-	-	-	-	-	4,625,000
Gravity Main Replacement - Silverdale	I56	C	305,000	1,604,000	-	-	-	-	-	1,909,000	-		1,909,000	-	-	-	-	-	1,909,000
Gravity Main Replacement - Upper Stewart Creek Phase 1	H55	C	2,503,000	6,755,000	-	-	-	-	-	9,258,000	-		6,755,000	-	-	-	-	-	6,755,000
Lift Station Consolidation - Area No. 01	H58	C	1,279,000	-	-	-	-	-	-	1,279,000	-		-	-	-	-	-	-	-
Lift Station Consolidation - Area No. 02	I16	C	822,000	-	-	-	-	-	-	822,000	-		-	-	-	-	-	-	-
Lift Station Consolidation - Area No. 03	H61	C	2,610,000	-	-	-	-	-	-	2,610,000	-		-	-	-	-	-	-	-
Sewer Rehab and Expansion of Lift Station - Camp Silver Springs Option 1	H60	C	40,000	-	-	-	-	-	-	40,000	-		-	-	-	-	-	-	-
Trunk Line Rehab - Lower Stewarts Creek - South Loop 336 to IH 45 - American Rescue Act	I50	C	-	3,429,000	-	-	-	-	-	3,429,000	-		3,429,000	-	-	-	-	-	3,429,000
Trunk Line Replacement - Stewarts Creek - Avenue M to Ed Kharbat	H56	C	7,074,000	4,926,000	-	-	-	-	-	12,000,000	-		4,926,000	-	-	-	-	-	4,926,000
Lift Station Upgrade - Camp Silver Springs	I55	C	-	1,750,000	-	-	-	-	-	1,750,000	-		1,750,000	-	-	-	-	-	1,750,000
Lift Station Expansion and Install Force Main - Forest Creek	I58	C	-	1,718,000	-	-	-	-	-	1,718,000	-		1,718,000	-	-	-	-	-	1,718,000
Sanitary Sewer Extension & Lift Station - MUD 183 - Developer Agreement	TBD	0	-	2,558,000	-	-	-	-	-	2,558,000	-		2,558,000	-	-	-	-	-	2,558,000
SSOI Program - Section 8	I45	C	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
Sewer Line Extension - Airport - CIDC	TBD	01	-	713,000	-	-	-	-	-	713,000	713,000	9	-	-	-	-	-	-	-
Gravity Sewer Trunk Line - FM 2854 - Developer Agreement - MUD 183	TBD	02	-	481,000	3,806,000	-	-	-	-	4,287,000	-		481,000	3,806,000	-	-	-	-	4,287,000
Sewer Rehab - SH 75 North	TBD	03	-	1,175,000	-	-	-	-	-	1,175,000	-		1,175,000	-	-	-	-	-	1,175,000
Force Main & Lift Station - McCaleb - Developer Agreement	TBD	05	-	2,325,000	-	-	-	-	-	2,325,000	-		2,325,000	-	-	-	-	-	2,325,000
Total	23		\$ 16,102,000	\$ 32,234,000	\$ 4,656,000	\$ 850,000	\$ 850,000	\$ 850,000	\$ 850,000	\$ 56,392,000	\$ 713,000		\$ 32,501,000	\$ 4,656,000	\$ 850,000	\$ 850,000	\$ 850,000	\$ 850,000	\$ 40,557,000
Grand Total			\$ 26,253,000	\$ 53,048,000	\$ 19,389,000	\$ 850,000	\$ 850,000	\$ 850,000	\$ 850,000	\$ 102,090,000	\$ 13,202,000		\$ 49,226,000	\$ 19,389,000	\$ 850,000	\$ 850,000	\$ 850,000	\$ 850,000	\$ 72,015,000

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. Transfer from CIDC General Fund
5. Transfer From Other Fund(s)	

City of Conroe  
Conroe Industrial Development Corporation (CIDC) Capital Projects  
SUMMARY OF MULTI-YEAR PLAN FOR FUNDING  
FY 2022-2023 Adopted

Streets:

Project Title	Project Code	Rank	Prior Budgets	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2028-2032	Total Project Cost	Total Other Sources	Notes	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2028-2032	New Debt
None	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-
Total	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Signals:

Project Title	Project Code	Rank	Prior Budgets	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2028-2032	Total Project Cost	Total Other Sources	Notes	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2028-2032	New Debt
	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-
Total	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Water:

Project Title	Project Code	Rank	Prior Budgets	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2028-2032	Total Project Cost	Total Other Sources	Notes	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2028-2032	New Debt
Water Plant - Conroe Industrial Park West - CIDC	154	-	-	5,205,000	-	-	-	-	-	5,205,000	5,205,000	1	-	-	-	-	-	-	-
Total	1		\$ -	\$ 5,205,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,205,000	\$ 5,205,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sewer:

Project Title	Project Code	Rank	Prior Budgets	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2028-2032	Total Project Cost	Total Other Sources	Notes	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2028-2032	New Debt
None	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-
Total	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Grand Total:			\$ -	\$ 5,205,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,205,000	\$ 5,205,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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Other Sources:

1. Project Savings

Issued Debt Notes:

(a) 2019 Sales Tax Revenue Bonds - Fund 402 (Tax Exempt)

City of Conroe  
Conroe Convention Center Capital Projects  
SUMMARY OF MULTI-YEAR PLAN FOR FUNDING  
FY 2022-2023 Adopted

Facilities:

Project Title	Project Code	Rank	Prior Budgets	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2028-2032	Total Project Cost	Total Other Sources	Notes	2022-20232	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2028-2032	New Debt
Conroe Convention Center & Parking Garage	H91	C	17,000,000	-	-	-	-	-	-	17,000,000	-	-	-	-	-	-	-	-	-	-
Conroe Hotel & Convention Center	TBD	C	6,000,000		-	-	-	-	-	6,000,000			-	-	-	-	-	-	-	-
Total			\$ 23,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total:			\$ 23,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Conroe  
American Rescue Act Capital Projects  
SUMMARY OF MULTI-YEAR PLAN FOR FUNDING  
FY 2022-2023 Adopted

Water:

Project Title	Project Code	Rank	Prior Budgets	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2028-2032	Total Project Cost	Total Other Sources	Notes
Water Rehab - Tanglewood Phase 2	146	C	2,195,000	-	-	-	-	-	-	2,195,000	-	
Water Rehab - Sunset Ridge	147	C	2,667,000	-	-	-	-	-	-	2,667,000	-	
Water Line Rehab - East Semands Street Area	148	C	2,883,000	-	-	-	-	-	-	2,883,000	-	
Total	3		\$ 7,745,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,745,000	\$ -	

Sewer:

Project Title	Project Code	Rank	Prior Budgets	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2028-2032	Total Project Cost	Total Other Sources	Notes
Sewer Rehab - Middle Stewarts Creek - Avenue M to Hwy 105	129	C	148,000	-	-	-	-	-	-	148,000	-	
Trunk Line Rehab - Lower Stewarts Creek - South Loop 336 to IH 45	150	C	3,067,000	-	-	-	-	-	-	3,067,000	-	
Total	2		\$ 3,215,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,215,000	\$ -	

Grand Total:			\$ 10,960,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,960,000	\$ -	
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Other Sources:

1. Grant Funds

# **City of Conroe**

## **Financial Management Policy**

### **February 24, 2022**

#### **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 Annual Comprehensive Financial Report (ACFR) 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.

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, 2022**

Taxable Assessed Valuation	\$13,064,416,236
Constitutional Limit (% of assessed value)	2.5% of assessed valuation
Maximum Constitutional Revenue Available	\$326,610,406
Tax Rate to Achieve Maximum Tax Revenue (per \$100 of valuation)	\$2.50 per \$100 of valuation
Adopted Tax Rate	\$0.4272 per \$100 of valuation
Available Unused Constitutional Max Tax Rate	\$2.073 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 \$0.4280 per \$100 valuation has been proposed by the governing body of City of Conroe.

PROPOSED TAX RATE	\$0.4280 per \$100
NO-NEW-REVENUE TAX RATE	\$0.3573 per \$100
VOTER-APPROVAL TAX RATE	\$0.4280 per \$100

The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for City of Conroe from the same properties in both the 2021 tax year and the 2022 tax year.

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

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Conroe is proposing to increase property taxes for the 2022 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 8, 2022 AT 6:00 PM AT 300 West Davis, Conroe TX 77301.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, City of Conroe is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the City 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

<b>FOR the proposal:</b>	Marsha Porter	Harold Hardman
	Curt Maddux	Todd Yancey
	Howard Wood	

**AGAINST the proposal:** None

**PRESENT** and not voting: Mayor Jody Czajkoski

**ABSENT:** None

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

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

	2021	2022	Change
Total tax rate (per \$100)	\$0.4375	\$0.4280	decrease of -0.0095, or

<b>\$100 of value)</b>			-2.17%
<b>Average homestead taxable value</b>	\$237,952	\$219,183	decrease of -18,769, or -7.89%
<b>Tax on average homestead</b>	\$1,041.04	\$938.10	decrease of -102.94, or -9.89%
<b>Total tax levy on all properties</b>	\$37,705,797	\$47,317,324	increase of 9,611,527, or 25.49%

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For assistance with tax calculations, please contact the tax assessor for City of Conroe at 936-538.8124 or [tammy.mcrae@mctx.org](mailto:tammy.mcrae@mctx.org), or visit [www.mocotaxes.org](http://www.mocotaxes.org) for more information.

# Full Time Compensation Ranges

Fiscal Year 2022-2023

Full Time Effective 09/30/2022

Grade	MINIMUM			MIDPOINT			MAXIMUM		
	Annual	Monthly	Hourly	Annual	Monthly	Hourly	Annual	Monthly	Hourly
301	19,991	1,666	9.611	24,988	2,082	12.013	29,985	2,499	14.416
302	20,990	1,749	10.091	26,237	2,186	12.614	31,484	2,624	15.137
303	22,040	1,837	10.596	27,549	2,296	13.245	33,059	2,755	15.894
304	23,143	1,929	11.126	28,926	2,411	13.907	34,712	2,893	16.688
305	24,297	2,025	11.681	30,372	2,531	14.602	36,447	3,037	17.522
306	25,513	2,126	12.266	31,891	2,658	15.332	38,269	3,189	18.399
307	26,789	2,232	12.879	33,487	2,791	16.099	40,183	3,349	19.319
308	28,130	2,344	13.524	35,160	2,930	16.904	42,191	3,516	20.284
309	29,534	2,461	14.199	36,919	3,077	17.749	44,302	3,692	21.299
310	31,011	2,584	14.909	38,764	3,230	18.637	46,516	3,876	22.364
311	32,562	2,714	15.655	40,702	3,392	19.568	48,843	4,070	23.482
312	34,190	2,849	16.438	42,737	3,561	20.547	51,286	4,274	24.657
313	35,900	2,992	17.260	44,875	3,740	21.574	51,639	4,303	24.826
314	37,695	3,141	18.123	47,118	3,926	22.653	56,510	4,709	27.168
315	39,579	3,298	19.028	49,475	4,123	23.786	59,369	4,947	28.543
316	41,559	3,463	19.980	51,949	4,329	24.975	62,336	5,195	29.969
317	43,636	3,636	20.979	54,546	4,545	26.224	65,455	5,455	31.469
318	45,818	3,818	22.028	57,273	4,773	27.535	68,728	5,727	33.042
319	48,109	4,009	23.129	60,136	5,011	28.912	72,163	6,014	34.694
320	50,514	4,210	24.286	63,143	5,262	30.357	75,771	6,314	36.428
321	53,040	4,420	25.500	66,300	5,525	31.875	79,561	6,630	38.250
322	55,692	4,641	26.775	69,615	5,801	33.469	83,538	6,962	40.163
323	58,478	4,873	28.114	73,097	6,091	35.143	87,714	7,309	42.170
324	61,401	5,117	29.520	76,751	6,396	36.899	92,102	7,675	44.280
325	64,470	5,373	30.995	80,589	6,716	38.745	96,705	8,059	46.493
326	67,694	5,641	32.545	84,617	7,051	40.681	101,531	8,461	48.813
327	71,080	5,923	34.173	88,848	7,404	42.715	106,618	8,885	51.258
328	74,633	6,219	35.881	93,291	7,774	44.852	111,949	9,329	53.822
329	78,365	6,530	37.675	97,956	8,163	47.094	117,547	9,796	56.513
330	82,283	6,857	39.559	102,854	8,571	49.449	123,423	10,285	59.338
331	86,397	7,200	41.537	107,996	9,000	51.921	129,595	10,800	62.305
332	90,718	7,560	43.614	113,396	9,450	54.518	136,074	11,340	65.420
333	95,253	7,938	45.795	119,067	9,922	57.244	142,879	11,907	68.692
334	100,015	8,335	48.084	125,018	10,418	60.105	150,023	12,502	72.126
335	106,017	8,835	50.970	135,171	11,264	64.986	164,326	13,694	79.003
336	113,438	9,453	54.538	144,632	12,053	69.535	175,828	14,652	84.533
337	122,512	10,209	58.900	156,204	13,017	75.098	189,894	15,825	91.295
338	133,538	11,128	64.201	170,260	14,188	81.856	206,985	17,249	99.512
339	146,892	12,241	70.621	187,287	15,607	90.042	227,682	18,974	109.463
340	163,050	13,588	78.389	207,889	17,324	99.947	252,727	21,061	121.504



# Part Time Compensation Ranges

**Fiscal Year 2022-2023**

**Part Time/Seasonal Effective 09/30/2022**

<b>Grade</b>	<b>MINIMUM Hourly</b>	<b>MIDPOINT Hourly</b>	<b>MAXIMUM Hourly</b>
<b>1</b>	9.611	12.013	14.416
<b>2</b>	10.091	12.614	15.137
<b>3</b>	10.596	13.245	15.894
<b>4</b>	11.126	13.907	16.688
<b>5</b>	11.681	14.602	17.522
<b>6</b>	12.266	15.332	18.399
<b>7</b>	12.879	16.099	19.319
<b>8</b>	13.524	16.904	20.284
<b>9</b>	14.199	17.749	21.299
<b>10</b>	14.909	18.637	22.364
<b>11</b>	15.655	19.568	23.482
<b>12</b>	16.438	20.547	24.657
<b>13</b>	17.260	21.574	24.826
<b>14</b>	18.123	22.653	27.168
<b>15</b>	19.028	23.786	28.543
<b>16</b>	19.980	24.975	29.969
<b>17</b>	20.979	26.224	31.469
<b>18</b>	22.028	27.535	33.042
<b>19</b>	23.129	28.912	34.694
<b>20</b>	24.286	30.357	36.428
<b>21</b>	25.500	31.875	38.250
<b>22</b>	26.775	33.469	40.163
<b>23</b>	28.114	35.143	42.170
<b>24</b>	29.520	36.899	44.280
<b>25</b>	30.995	38.745	46.493
<b>26</b>	32.545	40.681	48.813
<b>27</b>	34.173	42.715	51.258
<b>28</b>	35.881	44.852	53.822
<b>29</b>	37.675	47.094	56.513
<b>30</b>	39.559	49.449	59.338
<b>31</b>	41.537	51.921	62.305
<b>32</b>	43.614	54.518	65.420
<b>33</b>	45.795	57.244	68.692
<b>34</b>	48.084	60.105	72.126

## Civil Service Fire Compensation Ranges

### Fiscal Year 2022-2023

Fire Effective 09/30/2022

Grade	1	2	3	4	5	6	7	8
<b>Firefighter F1</b>	64,920	67,193	69,545	71,978	74,497	77,105	79,804	82,598
<b>Engine Operator F2</b>	85,075	88,053	91,133					
<b>Lieutenant F3</b>	100,247	103,256	106,353					
<b>Batalion Chief F4</b>	112,734	116,680	120,763					
<b>Deputy Chief F5</b>	128,010	131,849	135,805					
<b>Asstistant Chief F6</b>	142,584	154,003	166,322					

#### 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 2022-2023

Police Effective 9/30/2022

Grade	1	2	3	4	5	6	7	8
<b>Cadet</b>	54,846							
<b>Officer P1</b>	64,920	68,007	71,242	74,630	78,179	81,898	85,793	89,874
<b>Sergeant P2</b>	91,767	97,365	103,305					
<b>Lieutenant P3</b>	107,417	112,304	117,414					
<b>Captain P4</b>	122,072	125,734	129,505					
<b>Deputy Chief P5</b>	142,595	154,003	166,321					

## INCENTIVE PAY - Police

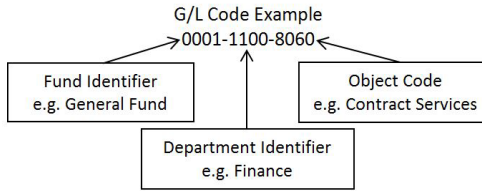
Effective Date 10/1/2011

Associates degree	\$ 70	Intermediate Certificate	\$ 210
Bachelors degree	\$ 125	Advanced Certificate	\$ 300
		Masters Certificate	\$ 526

## INCENTIVE PAY - Communications Officers

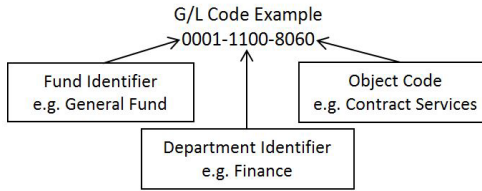
Intermediate	\$250
Advanced	\$350
Masters	\$500

## City of Conroe Chart of Accounts



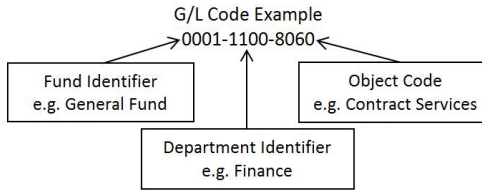
<b>FUND</b>		<b>*Budgeted Fund</b>
001	General Fund	*
002	Water & Sewer Operating	*
003	Vehicle & Equipment Replacement	*
004	Hotel Occupancy Tax	*
005	PID Assessments	
006	Water & Sewer Debt Service	*
008	Water & Sewer Revenue Reserve	
009	Conroe Industrial Development Corporation (CIDC)	*
010	General 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	Local Truancy Prevention & Diversion	*
042	Facilities CIP Fund	*
045	Water & Sewer Vehicle & Equipment Replacement	*
046	Transportation Grants CIP Fund	*
048	Municipal Court Efficiency Fee	*
049	Municipal Court Truancy Prevention	*
052	Fleet Services	*
054	Firearms Training Facility	
079	Tax Increment Reinvestmnet Zone #3	*
081	Self Funded Insurance	*
082	Longmire Creek Estates PID	*
083	Wedgewood Falls PID	*
084	Shadow Lakes PID	*
086	Chase Run PID	
087	Canyon Creek PID	*
088	Animal Shelter Reserve	*
101	Conroe MMD#1-Reimbursement Agreement	*
102	Conroe MMD#1-Economic Development	*

## City of Conroe Chart of Accounts



<b>FUND</b>		<b>*Budgeted Fund</b>
103	Municipal Jury Fund	*
104	MC - Time Payment Reimbursement Fee	*
150	Technology Replacement Fund	*
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)	*
210	HGAC Transit Commuter Bus Service	*
220	CDBG-Disaster Recovery Glo Grnt 2016 Floods&Storms	*
221	CDBG-Disaster Recovery Glo Grnt Hurricane Harvey	*
222	CLFRF - American Rescue Act	*
233	FY15-16 Section 5339 Grant (Tx-2017-044-00)	*
234	FY17-18 Section 5339 Grant (Tx-2019-086-01)	*
245	FY18 Section 5310 Grant (Tx-2020-091-00)	*
246	FY19-20 Section 5310 Grant (Tx-2021-121-00)	*
253	State Public Transportation Appropriations	*
402	CIDC CIP Fund, STRB 2019	*
501	W&S CIP Fund, CO 2018B	*
502	W&S CIP Fund, CO 2019B	*
505	W&S CIP Fund, CO 2020C	*
506	W&S CIP Fund, CO 2021C	*
508	W&S CIP Fund, CO 2022C	*
601	CIP Fund, CO 2018A	*
602	CIP Fund, CO 2019A	*
603	Convention Center	*
605	CIP Fund, CO 2020B	*
606	CIP Fund, CO 2021B	*
607	CIP Fund, CO 2022A	*
609	Hotel & Convention Center CIDC Loan	*
245	FY18 Section 5310 Grant (TX-2020-091-00)	*
246	FY19-20 Section 5310 Grant (TX-2021-121-00)	*
251	FY13-15 State Public Transportation Appropriations	*
253	FY17 State Public Transportation Appropriations	*
402	CIDC CIP Fund, Sales Tax Revenue Bonds 2019	*
501	Water & Sewer CIP Fund, Certificates Of Obligation 2018B	*

## City of Conroe Chart of Accounts



FUND		*Budgeted Fund
502	W&S CIP FUND, CO 2019B	*
505	W&S CIP FUND, CO 2020C	*
506	W&S CIP FUND, CO 2021C	*
508	W&S CIP FUND, CO 2022C	*
601	CIP FUND, CO 2018A	*
602	CIP FUND, CO 2019A	*
603	CONVENTION CENTER	*
604	CIP FUND, CO 2020A	*
605	CIP FUND, CO 2020B	*
606	CIP FUND, CO 2021B	*
607	CIP FUND, CO 2022A	*
608	CIP FUND, CO 2022B	*
999	Pooled Cash Fund	

**City of Conroe  
Chart of Accounts**

**FUND-DEPARTMENT**

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001-1020	General Fund	General Revenues
001-1041	General Fund	Administration
001-1042	General Fund	Mayor And City 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 Services
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 & Recreation Administration
001-1410	General Fund	CK Ray Recreation Center
001-1430	General Fund	Senior Center
001-1440	General Fund	Aquatic Center
001-1450	General Fund	Parks Operations
001-1500	General Fund	Community Development
001-1530	General Fund	Drainage Maintenance
001-1540	General Fund	Streets Maintenance
001-1550	General Fund	Signal Maintenance
001-1560	General Fund	Sign Maintenance
001-1570	General Fund	Engineering
001-1580	General Fund	Building Inspections & Permits
001-1700	General Fund	Warehouse Stock
001-1800	General Fund	GF Non-Departmental
002-2000	Water & Sewer Operating	Water & Sewer 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	Southwest Wastewater Plant
002-2882	Water & Sewer Operating	Sewer
002-2883	Water & Sewer Operating	Pump & Motor Maintenance
002-2900	Water & Sewer Operating	W&S Non-Departmental
003-3010	Vehicle & Equipment Replacement	Vehicle & Equipment Replacement
004-4010	Hotel Occupancy Tax	Convention & Visitors Bureau
005-5010	PID Assessments	Teas Lake PID Assessment
005-5020	PID Assessments	Sterling Place PID Assessment
005-5030	PID Assessments	White Oak PID Assessment
005-5040	PID Assessments	Woodhaven PID Assessment

**City of Conroe  
Chart of Accounts**

**FUND-DEPARTMENT**

005-5050	PID Assessments	Woodmark PID Assessment
006-6000	Water & Sewer Debt Service	Water & Sewer Debt Service
008-8000	Water & Sewer Revenue Reserve	Water & Sewer Rev Res
009-9000	Conroe Industrial Development Corporation (CIDC)	CIDC General Fund
009-9200	Conroe Industrial Development Corporation (CIDC)	CIDC Debt Service
009-9400	Conroe Industrial Development Corporation (CIDC)	CIDC Revenue Clearing
010-1010	General Obligation Debt Service	General Obligation Debt Service
014-1010	Convention Center Debt Service	General Obligation Debt Service
014-1020	Convention Center Debt Service	General Revenues
024-2400	Community Development Block Grant Entitlement	CDBG Operations
025-2500	Facilities Management	Facilities Management
030-3000	Oscar Johnson Jr Community Center	Oscar Johnson Jr Community Center
034-3400	Woodlands Township Regional Participation	Woodlands Township Regional Partnership
035-3500	Retirement Healthcare Plan	Retirement Healthcare Plan
037-3700	Municipal Court Technology	Municipal Court Technology
038-3800	Municipal Court Building Security	Municipal Court Building Security
039-3900	Local Truancy Prevention & Diversion	Municipal Court Juvenile Case Manager
042-4211	Facilities CIP Fund	Cert Of Ob Series 2017
045-4500	Water & Sewer Vehicle & Equipment Replacement	W&S Vehicle & Equipment Replacement
046-4620	Transportation Grants CIP Fund	Cert Of Ob Series 2016
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
054-5400	Firearms Training Facility	Firearms Training Facility
079-7900	Tax Increment Reinvestment Zone #3	Tax Increment Reinvestment Zone #3
081-8100	Self Funded Insurance	Self Funded Insurance
082-8210	Longmire Creek Estates PID	Longmire Creek Estates PID
083-8310	Wedgewood Falls PID	Wedgewood Falls PID
084-8410	Shadow Lakes PID	Shadow Lakes PID
086-8610	Chase Run PID	Chase Run PID
087-8710	Canyon Creek PID	Canyon Creek PID
088-1206	Animal Shelter Reserve	Police Animal Services
101-1001	Conroe MMD#1-Reimbursement Agreement	Conroe MMD#1-Reimbursement Agreement
102-1002	Conroe MMD#1-Economic Development	Conroe MMD#1-Economic Development
103-1070	Municipal Jury Fund	Municipal Court
104-1070	MC - Time Payment Reimbursement Fee	Municipal Court
150-1020	Technology Replacement Fund	General Revenues
150-1130	Technology Replacement Fund	Information Technology
204-1044	FY17 Section 5307 Grant (Tx-2019-019-00)	Transportation
205-1044	FY18 Section 5307 Grant (Tx-2019-087-00)	Transportation
206-1044	FY19 Section 5307 Grant (Tx-2019-085-00)	Transportation
207-1044	Cares Act Funding (Covid19)	Transportation
210-1044	HGAC Transit Commuter Bus Service	Transportation
220-2882	CDBG-Disaster Recovery Glo Grnt 2016 Floods & Storms	Sewer
221-2882	CDBG-Disaster Recovery Glo Grnt Hurricane Harvey	Sewer
222-1020	CLFRF - American Rescue Act	General Revenues
222-2900	CLFRF - American Rescue Act	W&S Non-Departmental
222-8040	CLFRF - American Rescue Act	Water
222-8050	CLFRF - American Rescue Act	Sewer



**City of Conroe**  
**Chart of Accounts**

**FUND-DEPARTMENT**

233-1044	FY15-16 Section 5339 Grant (Tx-2017-044-00)	Transportation
234-1044	FY17-18 Section 5339 Grant (Tx-2019-086-01)	Transportation
245-1044	FY18 Section 5310 Grant (Tx-2020-091-00)	Transportation
246-1044	FY19-20 Section 5310 Grant (Tx-2021-121-00)	Transportation
253-1044	State Public Transportation Appropriations	Transportation
402-8040	CIDC CIP Fund, STRB 2019	Water
402-8050	CIDC CIP Fund, STRB 2019	Sewer
402-8060	CIDC CIP Fund, STRB 2019	Streets
402-9000	CIDC CIP Fund, STRB 2019	CIDC General Fund
501-2000	W&S CIP Fund, CO 2018B	Water & Sewer Revenues
501-8040	W&S CIP Fund, CO 2018B	Water
501-8050	W&S CIP Fund, CO 2018B	Sewer
502-2000	W&S CIP Fund, CO 2019B	Water & Sewer Revenues
502-8040	W&S CIP Fund, CO 2019B	Water
502-8050	W&S CIP Fund, CO 2019B	Sewer
505-2000	W&S CIP Fund, CO 2020C	Water & Sewer Revenues
505-8040	W&S CIP Fund, CO 2020C	Water
505-8050	W&S CIP Fund, CO 2020C	Sewer
506-2000	W&S CIP Fund, CO 2021C	Water & Sewer Revenues
506-8040	W&S CIP Fund, CO 2021C	Water
506-8050	W&S CIP Fund, CO 2021C	Sewer
508-2000	CIP Fund, CO 2022C	Water & Sewer Revenues
508-8040	W&S CIP Fund, CO 2022C	Water
508-8050	W&S CIP Fund, CO 2022C	Sewer
601-1020	CIP Fund, CO 2018A	General Revenues
601-8030	CIP Fund, CO 2018A	Drainage
601-8060	CIP Fund, CO 2018A	Streets
601-8070	CIP Fund, CO 2018A	Signals
601-8080	CIP Fund, CO 2018A	Facilities
601-8090	CIP Fund, CO 2018A	Parks
602-1020	CIP Fund, CO 2019A	General Revenues
602-8030	CIP Fund, CO 2019A	Drainage
602-8060	CIP Fund, CO 2019A	Streets
602-8070	CIP Fund, CO 2019A	Signals
602-8080	CIP Fund, CO 2019A	Facilities
602-8090	CIP Fund, CO 2019A	Parks
603-1020	Convention Center	General Revenues
603-8080	Convention Center	Facilities
605-1020	CIP Fund, CO 2020B	General Revenues
605-8030	CIP Fund, CO 2020B	Drainage
605-8060	CIP Fund, CO 2020B	Streets
605-8070	CIP Fund, CO 2020B	Signals
606-1020	CIP Fund, CO 2021B	General Revenues
606-8030	CIP Fund, CO 2021B	Drainage
606-8060	CIP Fund, CO 2021B	Streets
606-8070	CIP Fund, CO 2021B	Signals
606-8080	CIP Fund, CO 2021B	Facilities
607-1020	CIP Fund, CO 2022A	General Revenues
607-8090	CIP Fund, CO 2022A	Parks

**City of Conroe**  
**Chart of Accounts**

**FUND-DEPARTMENT**

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608-1020	CIP Fund, CO 2022B	General Revenues
608-8030	CIP Fund, CO 2022B	Drainage
608-8060	CIP Fund, CO 2022B	Streets
608-8070	CIP Fund, CO 2022B	Signals
608-8080	CIP Fund, CO 2022B	Facilities
608-8090	CIP Fund, CO 2022B	Parks
609-1020	Hotel & Convention Center CIDC Loan	General Revenues
609-8080	Hotel & Convention Center CIDC Loan	Facilities

## City of Conroe Chart of Accounts

### OBJECT CODE: Revenues

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4010	Current Taxes	5156	Miscellaneous
4020	Delinquent Tax	5170	Spec Revenue/W & S
4030	Franchise Fees	5180	Pretreatment Fees
4035	Network Nodes Receipts	5190	Ticket Sales
4040	Sales Tax	5510	Traffic & Criminal Fines
4050	Hotel Occupancy Tax	5540	Commercial Vehicle Fines
4070	Mixed Beverage	6010	Interest On Investments
4080	In Lieu Of Taxes	6015	FMV Adjustment - Investments
4510	Licenses	6020	Penalty & Interest
4520	Permits	6030	Lease Income
4521	Storm Water Permits	6035	Land Sales
4530	Wrecker/Taxi Permits	6036	Proceeds-Sales Of Cap. Assets
4532	Alarm Permits-New/Renewal	6050	Recreational
4533	Excessive Alarm Fees	6051	Parks Programs
5010	Refuse Collection	6052	Parks Donations
5020	Copies	6053	Animal Shelter Fees
5040	Planning & Zoning Fees	6054	Tree Mitigation Revenue
5100	Water Charges	6060	Unanticipated Revenues
5105	Gr Water Conservation Fee	6070	Short & Over
5110	Sewer Charges	6075	Pid Assessment Revenue
5115	Surface Water Fee	6080	Donations
5116	Discharge Water Sales	6103	Bond Proceeds
5117	Code Enforcement Fee	6105	Seized Assets - Intergov
5120	Water Taps	6106	Intergovernmental - Local
5130	Sewer Taps	6107	Intergovernmental - State
5140	Reconnects	6108	Intergovernmental - Federal
5150	Service Charges	6110	Insurance Proceeds
5151	Fuel	6113	Premium On Bonds Issued
5152	Parts	6115	Contributions-Employer
5153	Labor	6120	Worker's Compensation Reimbursements
5154	Sublets	6550	Transfer In
5155	Carwash		

## City of Conroe Chart of Accounts

### OBJECT CODE: Expenditures

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7010	Salaries	8062	Community Services
7012	Salaries - Part Time	8063	Incentives
7020	Overtime	8064	Credit Card Fees
7025	Social Security	8065	Investment Expense
7030	Retirement & Pension	8066	Benefits-OPEB
7035	Workers' Compensation	8068	Administrative Expenses-OPEB
7040	Insurance	8069	Intergovernmental Agreement
7050	Physicals	8070	Elections
7070	Unemployment	8350	Legal Newspaper Notices
7110	Office Supplies	8360	Legislative Services
7130	Building Supplies	8520	Transfer Out
7140	Wearing Apparel	8530	Gross Receipts
7160	Vehicle Operations	9010	Land
7170	Vehicle Repairs	9020	Buildings >\$10,000
7180	Equipment Repairs	9030	Improvements >\$10,000
7190	Radio Repairs	9040	Furn & Fixtures >\$5,000
7200	Other Operating Supplies	9050	Mach & Equip >\$5,000
7251	Buildings <\$10,000	9060	Vehicles >\$5,000
7252	Improvements <\$10,000	9070	Intang. Assets - Indefinite Life
7253	Furn & Fixtures <\$5,000	9510	Accounts Charged Off
7254	Mach & Equip <\$5,000	9600	Bond Principal
7255	Vehicles <\$5,000	9601	Sec. 108 Principal
7300	Inventory Purchases	9610	Bond Interest
7301	Fleet Stock Parts	9611	Sec. 108 Interest
7400	Fleet Non-Stock Parts	9615	Handling Charges
7450	Sublet Labor	9616	Bond Issue Expense
7500	Fuel Consumption	9520	Bad Debt Finance
7800	Inventory Disposals	9600	Principal
8010	Utilities	9601	Sec 108 Principal
8020	Insurance & Bonds	9610	Interest
8030	Legal Services	9611	Sec 108 Interest
8040	Leased Equipment	9615	Handling Charges
8050	Travel & Training	9616	Bond Issue Expense
8055	Transit Capital Cost Of Contracting	9621	Other Fin - Pmt Ref Bd Escrow
8056	Transit Planning	9623	Other Use-Premium Debt Issue
8057	Transit Operating Assistance	9624	Refund Bond Prem/Discount
8058	Transit ADA	9660	Principal-Lease
8059	Transit Commuter Bus Service	9670	Interest-Lease
8060	Contract Services		

## 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 annual comprehensive 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 annual comprehensive financial reports for the relevant year.*

**CITY OF CONROE, TEXAS**  
**NET POSITION BY COMPONENT**  
**LAST TEN FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year		
	2012	2013	2014
Governmental Activities:			
Net Investment in Capital Assets	\$ 46,590,472	\$ 49,087,033	\$ 54,366,984
Restricted for:			
Severance Pay 2% Sinking Fund	-	-	-
Seized Assets	-	-	-
Red Light Cameras	-	-	-
State Cable Franchise 1% PEG Fee	-	-	-
Special Revenue Funds	-	-	-
Debt Service	7,028,107	8,342,744	10,623,507
Other Purposes	-	-	-
Unrestricted	33,221,815	42,229,165	46,836,093
Total Governmental Activities Net Position	<u>\$ 86,840,394</u>	<u>\$ 99,658,942</u>	<u>\$ 111,826,584</u>
Business-type Activities:			
Net Investment in Capital Assets	\$ 38,394,869	\$ 38,080,390	\$ 38,527,503
Restricted for:			
Debt Service	3,469,710	2,883,757	4,169,587
Unrestricted	10,849,396	14,536,011	15,274,317
Total Business-type Activities Net Position	<u>\$ 52,713,975</u>	<u>\$ 55,500,158</u>	<u>\$ 57,971,407</u>
Primary Government:			
Net Investment in Capital Assets	\$ 84,985,341	\$ 87,167,423	\$ 92,894,487
Restricted for:			
Severance Pay 2% Sinking Fund	-	-	-
Seized Assets	-	-	-
Red Light Cameras	-	-	-
State Cable Franchise 1% PEG Fee	-	-	-
Special Revenue Funds	-	-	-
Debt Service	10,497,817	11,226,501	14,793,094
Other Purposes	-	-	-
Unrestricted	44,071,211	56,765,176	62,110,410
Total Primary Government Net Position	<u>\$ 139,554,369</u>	<u>\$ 155,159,100</u>	<u>\$ 169,797,991</u>

*Effective 2015, GASB 68 was implemented. Also, CIDC was determined to be a discrete component unit and is not included.*  
*Effective 2018, GASB 75 was implemented for OPEB.*  
*Effective 2021, component units were re-evaluated and CIDC was determined to be a blended component unit.*

TABLE 1

Fiscal Year						
2015	2016	2017	2018	2019	2020	2021
\$ 53,413,374	\$ 97,563,851	\$ 96,191,181	\$ 103,697,091	\$ 105,543,177	\$ 128,071,934	\$ 65,468,012
-	-	-	24,599	25,886	28,455	36,423
-	-	-	1,025,255	1,647,201	2,163,747	1,666,889
-	-	-	353,663	303,683	303,683	254,183
-	-	-	449,544	560,187	609,785	540,799
-	-	-	3,557,935	3,981,048	4,153,844	16,667,923
12,178,899	11,401,030	11,386,141	10,589,482	10,837,081	11,052,026	29,119,843
3,290,940	4,032,707	-	-	-	-	-
(11,517,169)	(17,337,700)	(12,182,607)	(23,425,202)	(17,866,973)	(22,949,464)	33,917,787
<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>	<u>\$ 147,671,859</u>
\$ 43,883,640	\$ 66,592,348	\$ 60,403,915	\$ 62,490,423	\$ 66,615,544	\$ 74,805,045	\$ 83,415,048
5,455,067	5,455,067	5,779,189	5,000,982	5,119,774	4,506,405	4,509,470
12,468,751	3,414,929	13,757,251	16,037,500	12,945,174	17,618,295	23,258,333
<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>	<u>\$ 111,182,851</u>
\$ 97,297,014	\$ 164,156,199	\$ 156,595,096	\$ 166,187,514	\$ 172,158,721	\$ 202,876,979	\$ 148,883,060
-	-	-	24,599	25,886	28,455	36,423
-	-	-	1,025,255	1,647,201	2,163,747	1,666,889
-	-	-	353,663	303,683	303,683	254,183
-	-	-	449,544	560,187	609,785	540,799
-	-	-	3,557,935	3,981,048	4,153,844	16,667,923
17,633,966	16,856,097	17,165,330	15,590,464	15,956,855	15,558,431	33,629,313
3,290,940	4,032,707	-	-	-	-	-
951,582	(13,922,771)	1,574,644	(7,387,702)	(4,921,799)	(5,331,169)	57,176,120
<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>	<u>\$ 258,854,710</u>

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

**TABLE 2**

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Expenses</b>										
Governmental Activities:										
General Government	\$ 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	\$ 22,700,578
Finance	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	2,519,717
Public Safety	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	49,836,592
Community Development	-	-	-	-	-	2,035,327	2,143,044	2,879,575	245,320	1,801,642
Industrial Development	-	-	-	-	-	-	-	-	-	7,506,186
Parks	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	10,178,552
Public Works	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	25,109,329
Debt Service:										
Interest and Fiscal Charges	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	12,044,629
Total Governmental Activities Expenses	<u>\$ 66,207,695</u>	<u>\$ 58,883,351</u>	<u>\$ 66,875,095</u>	<u>\$ 76,797,439</u>	<u>\$ 85,770,899</u>	<u>\$ 88,893,122</u>	<u>\$ 85,109,018</u>	<u>\$ 103,018,819</u>	<u>\$ 107,185,066</u>	<u>\$ 131,697,225</u>
Business-Type Activities:										
Water and Sewer	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	47,540,213
Fleet Services	1,252,899	1,301,942	1,237,286	1,596,959	1,690,402	-	-	-	-	-
Total Business-Type Activities Expenses	<u>19,723,209</u>	<u>22,679,972</u>	<u>26,677,930</u>	<u>30,901,308</u>	<u>32,593,189</u>	<u>32,915,139</u>	<u>41,500,428</u>	<u>44,861,241</u>	<u>44,203,584</u>	<u>47,540,213</u>
Total Primary Government Expenses	<u>\$ 85,930,904</u>	<u>\$ 81,563,323</u>	<u>\$ 93,553,025</u>	<u>\$ 107,698,747</u>	<u>\$ 118,364,088</u>	<u>\$ 121,808,261</u>	<u>\$ 126,609,446</u>	<u>\$ 147,880,060</u>	<u>\$ 151,388,650</u>	<u>\$ 179,237,438</u>
<b>Program Revenues</b>										
Governmental Activities:										
Charges for Services:										
General Government	\$ 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	\$ 7,853,604
Public Safety	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	1,422,232
Parks	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	2,109,500
Public Works	718,931	742,027	696,136	1,256,432	875,737	1,117,197	1,231,274	1,167,360	1,204,131	1,407,449
Operating Grants & Contributions:										
General Government	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	3,124,034
Public Safety	353,102	494,595	594,235	595,556	826,864	1,053,099	1,025,017	1,592,588	1,800,850	1,807,371
Community Development	-	-	-	-	-	611,708	487,903	525,906	1,737,678	636,675
Public Works	-	104,520	426,960	2,601,443	894,808	-	22,875	45,750	22,875	22,875
Capital Grants & Contributions	-	-	-	-	-	-	-	-	-	-
General Government	-	-	-	-	-	12,377	650,827	-	2,676,197	23,624
Parks	-	-	-	-	-	-	-	3,205,577	5,656,352	-
Public Works	-	-	-	-	155,748	-	618,705	5,774,460	6,096,543	893,679
Total Governmental Activities Program Revenues	<u>15,852,235</u>	<u>9,765,794</u>	<u>11,540,139</u>	<u>13,928,841</u>	<u>11,225,625</u>	<u>11,861,395</u>	<u>13,218,095</u>	<u>23,533,763</u>	<u>29,903,640</u>	<u>19,101,043</u>
Business-Type Activities:										
Charges for Services:										
Water and Sewer	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	51,838,264
Service Center	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	1,430,787
Capital Grants & Contributions	-	-	-	-	-	2,005,738	28,800	80,000	4,005,506	5,437,687
Water and Sewer	-	-	-	-	130,785	2,005,738	28,800	80,000	4,005,506	5,437,687
Total Business-Type Activities Program Revenues	<u>22,174,452</u>	<u>25,536,992</u>	<u>27,709,758</u>	<u>31,887,635</u>	<u>35,462,934</u>	<u>37,729,175</u>	<u>39,827,396</u>	<u>41,928,949</u>	<u>53,301,566</u>	<u>58,706,738</u>
Total Primary Government Program Revenues	<u>\$ 38,026,687</u>	<u>\$ 35,302,786</u>	<u>\$ 39,249,897</u>	<u>\$ 45,816,476</u>	<u>\$ 46,688,559</u>	<u>\$ 49,590,570</u>	<u>\$ 53,045,491</u>	<u>\$ 65,462,712</u>	<u>\$ 83,205,206</u>	<u>\$ 77,807,781</u>



	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Net (Expense) Revenues</b>										
Governmental Activities	\$ (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)	\$ (112,596,182)
Business-type Activities	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	11,166,525
Total Net Expense	<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>	<u>\$ (101,429,657)</u>
<b>General Revenues and Other Changes in Net Position</b>										
Governmental Activities:										
Property Taxes	\$ 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	\$ 41,901,102
In Lieu of Taxes	570,277	587,634	682,113	592,302	682,266	776,838	803,625	883,162	903,574	1,374,709
Gross Receipts Tax	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	7,302,034
Sales and Other Taxes	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	57,584,688
Hotel Occupancy Taxes	801,963	926,572	1,103,093	1,237,202	1,220,471	1,163,561	1,365,057	1,339,915	1,659,596	2,239,048
Mixed Beverage Taxes	141,111	149,146	219,547	272,002	298,859	288,852	331,830	317,139	267,394	392,212
Miscellaneous	1,044,394	305,564	413,617	1,807,243	3,446,410	2,870,582	3,640,230	3,923,011	4,724,025	2,042,499
Donations	173,978	397,521	110,556	167,455	47,035	51,750	94,740	83,063	96,161	87,534
Grants and Contributions Not Restricted to Specific Programs	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	1,887,201
Unrestricted Investment Earnings	160,862	122,179	135,095	132,911	291,145	517,778	903,985	2,293,186	1,292,814	402,698
Net Change in Fair Value of Investments	14,930	(221,800)	(126,115)	18,778	6,761	(119,860)	(121,586)	169,282	108,275	(269,160)
Transfers	160,208	1,108,072	(104,155)	(1,002,698)	(380,889)	240,845	(567,690)	(315,640)	(299,134)	(2,905,001)
Total Governmental Activities	<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>	<u>112,039,564</u>
Business-type Activities:										
Miscellaneous	126,429	356,157	305,613	563,412	306,949	338,943	6,723,274	782,856	1,479,705	108,999
Donations	1,000	500	-	-	-	-	-	158,625	-	-
Grants and Contributions Not Restricted to Specific Programs	576,728	1,500,000	1,030,521	6,612,682	5,004,392	-	-	-	-	-
Unrestricted Investment Earnings	41,335	32,490	36,200	28,576	109,148	200,594	617,904	2,746,863	1,357,333	149,010
Net Change in Fair Value of Investments	(1,016)	(36,457)	(37,068)	(695)	(1,967)	(6,785)	(30,851)	79,895	15,099	(76,429)
Transfers	(160,208)	(1,108,072)	104,155	1,002,698	380,889	(240,845)	567,690	315,640	299,134	2,905,001
Total Business-type Activities	<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>	<u>3,086,581</u>
Total Primary Government	<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>	<u>\$ 115,126,145</u>
<b>Change in Net Position</b>										
Governmental Activities	\$ 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	\$ (556,618)
Business-type Activities	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	14,253,106
Total Primary Government	<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>	<u>\$ 13,696,488</u>

Effective 2015, CIDC was determined to be a discrete component unit and is not included.

Effective 2017, Fleet Services are recognized as Governmental Activities.

Effective 2021, component units were re-evaluated and CIDC was determined to be a blended component unit.

**CITY OF CONROE, TEXAS****PROGRAM REVENUES BY FUNCTIONS/PROGRAMS  
LAST TEN FISCAL YEARS**

<b>Functions/Programs</b>	<b>Fiscal Year</b>		
	<b>2012</b>	<b>2013</b>	<b>2014</b>
<b>Governmental Activities:</b>			
Charges for Services			
General Government	\$ 8,199,459	\$ 1,982,113	\$ 2,500,520
Public Safety	3,725,515	3,489,063	3,835,258
Parks	1,157,025	1,194,628	1,246,186
Public Works	718,931	742,027	696,136
Operating Grants & Contributions			
General Government	1,698,203	1,758,848	2,240,844
Public Safety	353,102	494,595	594,235
Community Development	-	-	-
Public Works	-	104,520	426,960
Capital Grants & Contributions			
General Government	-	-	-
Parks	-	-	-
Public Works	-	-	-
<b>Total Governmental Activities</b>	<b>15,852,235</b>	<b>9,765,794</b>	<b>11,540,139</b>
<b>Business-type Activities:</b>			
Charges for Services			
Water and Sewer	20,963,406	24,239,291	26,350,214
Fleet Services	1,211,046	1,297,701	1,359,544
Operating Grants & Contributions			
Water and Sewer	-	-	-
Capital Grants & Contributions			
Water and Sewer	-	-	-
<b>Total Business-type Activities</b>	<b>22,174,452</b>	<b>25,536,992</b>	<b>27,709,758</b>
<b>Total Primary Government</b>	<b>\$ 38,026,687</b>	<b>\$ 35,302,786</b>	<b>\$ 39,249,897</b>

*Effective 2015, CIDC was determined to be a discrete component unit and is not included.*

*Effective 2017, Fleet Services are recognized as Governmental Activities.*

*Effective 2021, component units were re-evaluated and CIDC was determined to be a blended component unit.*

TABLE 3

Fiscal Year						
2015	2016	2017	2018	2019	2020	2021
\$ 3,588,771	\$ 2,774,101	\$ 3,637,237	\$ 3,863,812	\$ 4,747,666	\$ 5,416,422	\$ 7,653,604
2,746,233	2,030,468	1,781,480	1,614,644	1,586,992	1,217,694	1,422,232
1,279,923	1,214,957	1,161,772	1,263,210	1,332,262	847,727	2,109,500
1,256,432	875,737	1,117,197	1,231,274	1,167,360	1,204,131	1,407,449
1,860,483	2,452,942	2,486,525	2,439,828	3,555,202	3,227,171	3,124,034
595,556	826,864	1,053,099	1,025,017	1,592,588	1,800,850	1,807,371
-	-	611,708	487,903	525,906	1,737,678	636,675
2,601,443	894,808	-	22,875	45,750	22,875	22,875
-	-	12,377	650,827	-	2,676,197	23,624
-	-	-	-	3,205,577	5,656,352	-
-	155,748	-	618,705	5,774,460	6,096,543	893,679
13,928,841	11,225,625	11,861,395	13,218,095	23,533,763	29,903,640	19,101,043
30,034,855	33,379,807	35,025,871	39,098,028	40,859,420	48,037,994	51,838,264
1,852,780	1,952,342	-	-	-	-	-
-	-	697,566	700,568	989,529	1,258,066	1,430,787
-	130,785	2,005,738	28,800	80,000	4,005,506	5,437,687
31,887,635	35,462,934	37,729,175	39,827,396	41,928,949	53,301,566	58,706,738
<u>\$ 45,816,476</u>	<u>\$ 46,688,559</u>	<u>\$ 49,590,570</u>	<u>\$ 53,045,491</u>	<u>\$ 65,462,712</u>	<u>\$ 83,205,206</u>	<u>\$ 77,807,781</u>

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

	Fiscal Year		
	2012	2013	2014
<b>General Fund</b>			
Nonspendable:			
Prepaid Items	\$ 116,910	\$ 113,750	\$ 110,590
Inventories	42,871	43,791	42,208
Restricted for:			
Court Efficiency Fund	204,460	151,170	152,115
Court Security Fund	188,541	105,605	30,333
Court Technology Fund	-	31,497	-
Juvenile Case Manager	-	-	72,160
Truancy Prevention Fund	-	-	2,433
Severance Pay 2% Sinking Fund	-	15,829	20,266
Seized Assets	394,828	184,389	311,048
Red Light Cameras	405,739	416,273	519,200
State Franchise 1% PEG Fee	54,311	93,998	79,778
Commercial Vehicle Enforcement Program	-	-	16,032
Assigned to:			
Tree Mitigation Revenue	-	15,353	31,353
Equipment Replacement	3,082,043	3,906,728	4,977,087
Technology Replacement	-	-	-
General Fund-Balance Appropriations	-	1,751,375	4,352,573
Self-Funded Insurance	-	-	1,600,000
Unassigned	23,483,574	24,887,074	20,500,016
<b>Total General Fund</b>	<b>\$ 27,973,277</b>	<b>\$ 31,716,832</b>	<b>\$ 32,817,192</b>
<b>All Other Governmental Funds</b>			
Nonspendable:			
Advances	\$ -	\$ -	\$ -
Restricted for:			
State Franchise 1% PEG Fee	-	-	-
4B Sales Tax	6,444,898	8,591,820	4,471,517
Special Revenue Funds	1,146,480	1,446,517	2,313,400
Debt Service	10,451,194	12,260,043	14,537,182
Capital Project Funds	23,677,654	12,796,545	40,358,188
Committed for:			
CIDC-Land Sales	1,621,505	2,461,268	12,300,254
Police Projects-Settlement Proceeds	362,451	340,554	-
TIRZ #2-Property Tax Receipts	5	8	10
TIRZ #3-Property Tax Receipts	3,023,439	3,463,184	3,867,574
Conroe MMD#1 Agreement	-	-	-
Conroe Tower-Lease Income	466,711	385,950	344,253
Owen Theatre-Ticket Sales	100,739	98,386	30,121
Woodlands Township Reg. Participation	44,042	54,123	63,510
Firearms Training Facility	-	-	-
Assigned to:			
Parks Foundation-Donations	4,604	-	-
CIDC-Balance Appropriations	-	421,649	-
Unassigned	(4,872,753)	-	-
<b>Total All Other Governmental Funds</b>	<b>\$ 42,470,969</b>	<b>\$ 42,320,047</b>	<b>\$ 78,286,009</b>

Effective 2015, CIDC was determined to be a discrete component unit and is not included.

Effective 2021, component units were re-evaluated and CIDC was determined to be a blended component unit.

TABLE 4

Fiscal Year						
2015	2016	2017	2018	2019	2020	2021
\$ 107,430	\$ 104,270	\$ 117,691	\$ 123,967	\$ 121,801	\$ 134,066	\$ 144,987
19,681	31,622	39,984	38,540	60,627	33,606	50,453
161,308	158,386	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
57,906	60,548	-	-	-	-	-
3,392	6,844	-	-	-	-	-
19,927	19,376	24,980	24,599	25,886	28,455	34,468
413,679	612,575	904,793	1,025,255	1,647,201	2,163,747	1,666,889
526,237	526,237	353,663	353,663	303,683	303,683	254,183
142,926	285,076	313,914	449,544	560,187	609,785	540,799
-	-	-	-	-	-	-
45,838	75,507	296,658	376,807	323,514	499,454	554,233
4,418,234	4,031,972	3,107,409	6,347,680	8,177,733	5,154,889	4,477,175
-	-	-	-	-	-	152,861
575,163	629,322	1,017,905	1,711,579	4,192,505	5,113,380	1,041,220
1,600,000	1,872,000	-	-	-	-	-
20,477,898	20,237,960	23,458,420	26,795,709	26,160,875	29,974,625	41,526,617
<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>	<u>\$ 50,443,885</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000
-	-	-	-	-	-	1,955
-	-	-	-	-	-	-
1,965,565	2,363,665	2,994,088	3,557,935	3,981,048	4,153,844	16,667,923
12,084,748	11,356,765	11,569,373	10,802,885	11,292,098	11,616,533	30,070,702
29,207,699	12,409,574	15,019,976	6,015,379	40,029,484	38,591,737	135,536,769
-	-	-	-	-	-	-
-	-	-	-	-	-	-
11	25	142	-	-	-	-
878,632	447,238	1,817,868	2,931,903	3,672,037	4,405,637	5,244,816
-	-	-	119,792	567,766	1,078,348	1,832,714
350,164	319,548	213,004	26,460	-	-	-
43,738	42,539	49,055	-	-	-	-
98,322	146,421	194,268	249,487	304,995	367,258	436,558
-	-	-	-	-	60,374	97,374
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	(5,603,466)	(129,972)	(4,027,087)	-
<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>	<u>\$ 199,888,811</u>

# CITY OF CONROE, TEXAS

## CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS (MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year		
	2012	2013	2014
<b>Revenues</b>			
Taxes	\$ 53,584,786	\$ 60,358,883	\$ 65,879,766
Licenses and Permits	1,414,723	1,752,598	2,260,525
Charges for Sales and Services	1,909,626	1,979,380	1,966,939
Lease Income	339,640	331,029	357,568
Fines and Forfeitures	3,480,694	3,344,824	3,693,068
Intergovernmental	3,610,177	3,342,357	4,312,558
Investment Income	277,440	116,658	130,335
Gain (Loss) on Investments	(9,121)	(191,185)	(121,797)
Penalties and Interest	140,798	112,655	106,932
Sale of Assets	1,621,505	2,645,283	4,777,829
Land Sales	-	-	-
Miscellaneous	830,787	852,106	627,045
Total Revenues	<u>67,201,055</u>	<u>74,644,588</u>	<u>83,990,768</u>
<b>Expenditures</b>			
General Government	12,912,210	11,444,046	13,396,364
Finance	1,354,043	1,333,034	1,421,763
Public Safety	22,534,671	24,048,252	26,836,475
Community Development	-	-	-
Industrial Development	-	-	-
Parks	4,124,585	4,238,271	4,905,220
Public Works	5,519,381	6,703,354	7,369,859
Debt Service:			
Principal Retirement	7,437,033	13,183,048	7,194,144
Interest and Fiscal Charges	5,751,981	5,887,124	5,530,863
Bond Issuance Costs	239,023	433,014	345,651
Capital Outlay	<u>21,033,141</u>	<u>18,897,565</u>	<u>14,557,532</u>
Total Expenditures	<u>80,906,068</u>	<u>86,167,708</u>	<u>81,557,871</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(13,705,013)	(11,523,120)	2,432,897
<b>Other Financing Sources (Uses)</b>			
Issuance of Bonds and COs	8,970,000	13,080,000	31,100,000
Refunding Bonds Issued	7,560,000	12,305,000	-
Premiums and (Discounts)	258,044	(11,377,320)	3,637,580
Payment to Refunded Bond Escrow Agent	(7,697,335)	13,761,078	-
Insurance Proceeds	-	-	-
Transfers In	7,289,803	(12,653,006)	8,258,452
Transfers Out	(7,129,595)	-	(8,362,607)
Total Other Financing Sources (Uses)	<u>9,250,917</u>	<u>15,115,752</u>	<u>34,633,425</u>
<b>Net Change in Fund Balances</b>	<u>\$ (4,454,096)</u>	<u>\$ 3,592,632</u>	<u>\$ 37,066,322</u>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>	21.1%	22.0%	28.3%

Effective 2015, CIDC was determined to be a discrete component unit and is not included.

Effective 2021, component units were re-evaluated and CIDC was determined to be a blended component unit.

TABLE 5

Fiscal Year						
2015	2016	2017	2018	2019	2020	2021
\$ 59,891,274	\$ 65,987,138	\$ 70,396,808	\$ 77,316,094	\$ 80,241,614	\$ 88,014,455	\$ 110,471,023
3,336,634	2,498,341	3,236,949	3,194,609	4,131,413	4,829,641	7,085,734
2,573,767	2,149,135	2,328,436	2,537,383	2,592,866	2,163,320	3,596,267
365,578	370,173	396,898	657,513	591,585	566,459	548,562
2,595,380	1,877,614	1,735,403	1,583,435	1,518,416	1,126,554	1,362,222
6,202,707	5,349,585	5,775,328	6,816,955	15,959,093	23,114,592	8,424,019
130,154	289,731	514,299	892,769	2,292,075	1,258,700	400,835
18,538	7,578	(119,860)	(121,586)	169,282	108,275	(269,160)
129,761	208,097	453,641	200,293	228,837	201,642	233,935
-	-	-	-	-	-	-
-	-	-	-	-	-	1,047,404
2,116,637	3,820,410	3,245,271	3,668,120	1,959,195	1,243,980	977,564
77,360,430	82,557,802	87,963,173	96,745,585	109,684,376	122,627,618	133,878,405
14,835,320	17,279,501	15,176,318	15,774,476	17,776,698	18,383,740	21,941,034
1,540,445	1,880,428	1,979,328	2,045,039	2,067,817	2,457,933	2,430,767
31,447,082	31,980,626	32,763,616	35,827,508	37,694,272	41,458,123	44,240,315
-	-	2,426,261	2,244,684	2,513,556	1,719,417	1,754,323
-	-	-	-	-	-	7,383,400
5,039,267	5,351,321	5,204,310	5,908,595	6,700,873	5,835,494	7,778,147
8,032,281	10,220,162	8,823,990	9,408,362	9,176,138	11,659,974	11,781,783
5,300,320	8,766,586	9,029,940	8,507,387	7,849,930	8,728,574	13,528,410
4,662,641	4,691,019	4,796,391	5,114,397	6,764,207	7,713,664	10,542,104
520,406	162,484	270,944	85,350	445,337	336,818	4,073,708
27,735,071	31,299,653	20,545,856	18,366,313	21,908,009	53,166,496	39,132,599
99,112,833	111,631,780	101,016,954	103,282,111	112,896,837	151,460,233	164,586,590
(21,752,403)	(29,073,978)	(13,053,781)	(6,536,526)	(3,212,461)	(28,832,615)	(30,708,185)
8,795,000	11,275,000	20,110,000	-	42,870,000	23,730,000	109,990,000
33,370,000	-	-	6,845,000	-	5,225,000	29,915,000
2,843,082	718,839	1,855,211	944,976	5,428,236	4,725,783	16,498,368
(36,111,136)	-	-	(7,875,068)	-	(6,030,000)	(32,470,068)
-	-	-	363,722	1,166,057	615,310	311,681
17,073,716	3,970,565	7,088,953	7,058,730	8,208,431	9,299,393	30,247,253
(18,498,029)	(4,351,454)	(10,244,662)	(6,946,307)	(8,516,513)	(9,590,591)	(33,152,254)
7,472,633	11,612,950	18,809,502	391,053	49,156,211	27,974,895	121,339,980
\$ (14,279,770)	\$ (17,461,028)	\$ 5,755,721	\$ (6,145,473)	\$ 45,943,750	\$ (857,720)	\$ 90,631,795
19.0%	14.0%	16.8%	17.2%	16.0%	16.7%	19.2%

**CITY OF CONROE, TEXAS**  
**SPENDING AND GROWTH ANALYSIS**  
**LAST TEN FISCAL YEARS**  
**(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year			
	2012	2013	2014	2015
<b>Expenditures</b>				
General Government	\$ 12,912,210	\$ 11,444,046	\$ 13,396,364	\$ 14,835,320
Finance	1,354,043	1,333,034	1,421,763	1,540,445
Public Safety	22,534,671	24,048,252	26,836,475	31,447,082
Community Development	-	-	-	-
Industrial Development	-	-	-	-
Parks	4,124,585	4,238,271	4,905,220	5,039,267
Public Works	5,519,381	6,703,354	7,369,859	8,032,281
Debt Service - principal	7,437,033	13,183,048	7,194,144	5,300,320
Debt Service - interest	5,751,981	5,887,124	5,530,863	4,662,641
Debt Service - bond issuance costs	239,023	433,014	345,651	520,406
Capital Outlay	21,033,141	18,897,565	14,557,532	27,735,071
<b>Total</b>	<b>\$ 80,906,068</b>	<b>\$ 86,167,708</b>	<b>\$ 81,557,871</b>	<b>\$ 99,112,833</b>

<b>Distribution of Spending</b>				
General Government	16.0%	13.3%	16.4%	15.0%
Finance	1.7%	1.5%	1.7%	1.6%
Public Safety	27.9%	27.9%	32.9%	31.7%
Community Development	0.0%	0.0%	0.0%	0.0%
Industrial Development	0.0%	0.0%	0.0%	0.0%
Parks	5.1%	4.9%	6.0%	5.1%
Public Works	6.8%	7.8%	9.0%	8.1%
Debt Service - principal	9.2%	15.3%	8.8%	5.3%
Debt Service - interest	7.1%	6.8%	6.8%	4.7%
Debt Service - bond issuance costs	0.3%	0.5%	0.4%	0.5%
Capital Outlay	26.0%	21.9%	17.8%	28.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Per Capita Expenditures Adjusted for CPI**

Population	56,530	61,564	71,592	71,879
Per Capita	\$ 1,431	\$ 1,400	\$ 1,139	\$ 1,379
CPI Index (National)	231	234	238	238
Per Capita Spending Adjusted to 2012 Dollars	\$ 1,431	\$ 1,383	\$ 1,108	\$ 1,341

*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 2012 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
2016	2017	2018	2019	2020	2021		
\$ 17,279,501	\$ 15,176,318	\$ 15,774,476	\$ 17,776,698	\$ 18,383,740	\$ 21,941,034	69.9%	6.07%
1,880,428	1,979,328	2,045,039	2,067,817	2,457,933	2,430,767	79.5%	6.72%
31,980,626	32,763,616	35,827,508	37,694,272	41,458,123	44,240,315	96.3%	7.78%
-	2,426,261	2,244,684	2,513,556	1,719,417	1,754,323	2.0%	0.50%
-	-	-	-	-	7,383,400	0.0%	0.00%
5,351,321	5,204,310	5,908,595	6,700,873	5,835,494	7,778,147	88.6%	7.30%
10,220,162	8,823,990	9,408,362	9,176,138	11,659,974	11,781,783	113.5%	8.79%
8,766,586	9,029,940	8,507,387	7,849,930	8,728,574	13,528,410	81.9%	6.87%
4,691,019	4,796,391	5,114,397	6,764,207	7,713,664	10,542,104	83.3%	6.96%
162,484	270,944	85,350	445,337	336,818	4,073,708	1078.6%	25.69%
31,299,653	20,545,856	18,366,313	21,908,009	53,166,496	39,132,599	86.1%	7.14%
<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>\$ 164,586,590</u>	<u>103.4%</u>	<u>8.21%</u>
15.5%	15.0%	15.3%	15.7%	12.1%	13.3%		
1.7%	2.0%	2.0%	1.8%	1.6%	1.5%		
28.6%	32.4%	34.7%	33.4%	27.4%	26.9%		
0.0%	2.4%	2.2%	2.2%	1.1%	1.1%		
0.0%	0.0%	0.0%	0.0%	0.0%	4.5%		
4.8%	5.2%	5.7%	5.9%	3.9%	4.7%		
9.2%	8.7%	9.1%	8.1%	7.7%	7.2%		
7.9%	8.9%	8.2%	7.0%	5.8%	8.2%		
4.2%	4.7%	5.0%	6.0%	5.1%	6.4%		
0.1%	0.3%	0.1%	0.4%	0.2%	2.5%		
28.0%	20.3%	17.8%	19.4%	35.1%	23.8%		
100.0%	100.0%	100.0%	100.0%	100.0%	100.0%		
71,879	82,275	84,378	87,654	91,079	96,295		Compounded Growth Rate 6.10%
\$ 1,553	\$ 1,228	\$ 1,224	\$ 1,288	\$ 1,663	\$ 1,709		1.99%
241	245	250	255	258	274		1.90%
\$ 1,491	\$ 1,159	\$ 1,134	\$ 1,169	\$ 1,491	\$ 1,443		0.09%

**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 <sup>(1)</sup>	Hotel/Motel Occupancy	Franchise	Other	Total
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	26,299,562	31,280,147	1,220,471	6,128,653	1,058,305	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
2021	41,970,544	57,584,688	2,239,048	7,302,034	1,374,709	110,471,023
Change 2012-2021	181%	80%	179%	51%	34%	106%

*(1) Effective 2015, CIDC was determined to be a discrete component unit and is not included.**(1) Effective 2021, component units were re-evaluated and CIDC was determined to be a blended component unit.*

**CITY OF CONROE, TEXAS****ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY  
LAST TEN FISCAL YEARS****TABLE 8**

Fiscal Year	Residential Property	Commercial Property	Personal Property	Less: Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
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
2021	6,298,066,934	2,865,757,549	2,264,181,826	1,784,977,172	9,643,029,137	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
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
2021	0.3125	0.1250	0.4375	0.4312	0.0588	0.1078	1.2125	1.2798	1.2171	0.9000

Source: Montgomery County Tax Assessor/Collector

**TABLE 9**

Overlapping Rates										Mont. Co. Utility District #3	Mont. Co. Utility District #4
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			
\$ 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	
0.6000	0.6000	0.6200	0.6000	0.7000	0.9000	1.1000	0.8800	1.0000	0.0900	0.1000	

**CITY OF CONROE, TEXAS**

**PRINCIPAL PROPERTY TAXPAYERS**

**CURRENT YEAR AND NINE YEARS AGO**

**TABLE 10**

Taxpayer	2021			2012		
	2020 Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	2011 Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
McKesson Corporation	\$ 134,689,005	1	1.40%	\$ 50,431,380	2	1.39%
National Oilwell Varco DHT LP	127,297,910	2	1.32%			
Ball Metal Container Corporation	126,812,460	3	1.32%	26,034,720	8	0.72%
The Geo Group	105,371,870	4	1.09%			
I-45/Loop 336 Associates LLC	73,296,540	5	0.76%			
Conroe Hospital Corporation	61,501,190	6	0.64%	76,144,260	1	2.10%
Wal-Mart Real Estate Bus. Trust	59,880,267	7	0.62%	46,708,202	3	1.29%
Massandra KV Regency LLC	58,558,050	8	0.61%			
Entergy Texas Inc.	56,591,180	9	0.59%	31,292,840	5	0.86%
National Oilwell Varco LP/Brandt	46,972,480	10	0.49%			
Crown Cork & Seal Company				33,375,110	4	0.92%
Consolidated Communications				29,024,530	6	0.80%
Conroe Marketplace S C LP				27,390,420	7	0.75%
MS Energy Service				22,880,080	9	0.63%
Siemens Water Technologies Corp				22,589,650	10	0.62%
	<u>\$ 850,970,952</u>		<u>8.82%</u>	<u>\$ 365,871,192</u>		<u>10.08%</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
2012	\$ 15,205,842	\$ 15,273,485	\$ 14,463,042	94.69%	\$ 783,753	\$ 15,246,795	99.83%
2013	16,858,196	16,806,944	16,610,584	98.83%	169,708	16,780,292	99.84%
2014	18,076,015	18,136,531	17,950,171	98.97%	162,185	18,112,356	99.87%
2015	20,245,827	19,981,925	19,787,780	99.03%	172,628	19,960,408	99.89%
2016	26,641,542	26,530,207	26,191,555	98.72%	294,845	26,486,400	99.83%
2017	29,778,208	29,384,676	29,014,410	98.74%	261,691	29,276,101	99.63%
2018	31,649,428	31,507,578	31,108,498	98.73%	306,345	31,414,843	99.71%
2019	34,964,999	34,626,010	34,359,051	99.23%	169,347	34,528,398	99.72%
2020	39,523,037	39,850,575	39,522,375	99.18%	167,199	39,689,574	99.60%
2021	40,127,631	41,692,877	41,294,020	99.04%	-	41,294,020	99.04%

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		
	2011	2012	2013
Agriculture			
Forestry & Fishing	\$ 6	\$ 54	\$ 55
Mining	6,053	25,385	32,553
Construction	23,958	33,488	31,336
Manufacturing	75,498	115,291	141,766
Transportation,			
Communication & Utilities	1,524	843	562
Wholesale Trade	72,428	93,319	113,592
Retail Trade	786,202	850,416	952,609
Information	29,425	31,573	35,432
Finance,			
Insurance & Real Estate	28,683	28,226	37,252
Services	201,872	218,972	237,869
Other	-	-	-
Total	<u>\$ 1,225,649</u>	<u>\$ 1,397,567</u>	<u>\$ 1,583,026</u>
City and CIDC Direct Sales Tax Rate	2.00%	2.00%	2.00%

Source: Texas Comptroller of Public Accounts



**TABLE 12**

Calendar Year						
2014	2015	2016	2017	2018	2019	2020
\$ 39	\$ 21	\$ 10	\$ 12	\$ 2	\$ 5	\$ 7
53,172	56,577	23,090	29,434	49,496	43,305	19,954
38,737	44,597	38,883	60,709	52,222	58,670	57,708
144,822	107,946	92,886	127,656	204,012	146,528	132,464
1,227	2,112	2,627	2,789	3,030	2,971	1,536
139,891	159,804	166,854	196,965	202,984	196,360	193,181
1,033,821	1,046,251	1,035,813	1,017,702	1,037,728	1,028,511	1,081,992
42,848	50,631	53,663	46,319	52,855	54,580	39,024
42,252	55,274	55,070	70,288	87,177	80,429	60,047
307,646	307,164	326,144	352,789	387,623	408,910	393,049
1	-	31	140	239	-	-
<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>	<u>\$ 1,978,962</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 Blended 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)	
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%
2021	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 2010 AND 2020**

**(DOLLARS ARE IN MILLIONS)**

**TABLE 14**

<u>Tax Remitter</u>	Fiscal Year 2010				Fiscal Year 2020			
	Number of Filers	% of Total	Tax Liability	% of Total	Number of Filers	% of Total	Tax Liability	% of Total
Agriculture, Forestry & Fishing	36	0.38%	\$ -	0.00%	36	0.26%	\$ -	0.00%
Mining	51	0.54%	0.22	0.96%	136	0.98%	0.52	1.32%
Construction	847	9.03%	0.56	2.45%	1,285	9.27%	1.11	2.81%
Manufacturing	764	8.16%	1.02	4.46%	1,180	8.51%	2.64	6.68%
Transportation, Communication & Utilities	79	0.84%	0.07	0.31%	113	0.82%	0.03	0.08%
Wholesale Trade	502	5.35%	1.11	4.86%	824	5.95%	3.82	9.67%
Retail Trade	3,296	35.16%	15.19	66.45%	4,939	35.64%	21.34	54.00%
Information	96	1.02%	0.47	2.06%	203	1.46%	0.89	2.25%
Finance, Insurance & Real Estate	359	3.83%	0.39	1.70%	519	3.74%	1.31	3.31%
Services	3,312	35.32%	3.83	16.75%	4,586	33.09%	7.86	19.88%
Other	35	0.37%	-	0.00%	38	0.28%	-	0.00%
<b>Total</b>	<b>9,377</b>	<b>100.00%</b>	<b>\$ 22.86</b>	<b>100.00%</b>	<b>13,859</b>	<b>100.00%</b>	<b>\$ 39.52</b>	<b>100.00%</b>

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 <sup>(1)</sup>	Capital Leases	Notes	Total Long-Term Debt
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
2021	381,764,825	-	143,002	381,907,827

(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 was determined to be a discrete component unit and is not included.

Effective 2021, component units were re-evaluated and CIDC was determined to be a blended component unit.

TABLE 15

Business-type Activities					
CO Bond & Revenue Bonds	Capital Leases	Total Long-Term Debt	Total Primary Government	Percentage of Personal Income <sup>(2)</sup>	Per Capita <sup>(2)</sup>
\$ 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
231,330,619	-	231,330,619	613,238,446	19.02%	6,368

**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 <sup>(1)</sup>	Net Total	Percentage of Taxable Assessed Value of Property	Per Capita
	Refunding Bonds	Certificates of Obligation	Total				
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
2021	57,481,341	169,261,258	226,742,599	10,417,007	216,325,592	2.24%	2,246

*Note: (1) This is the amount restricted for debt service payments on general obligation and certificate of obligation bonds.*

*(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.*

*Details regarding the City's outstanding debt can be found in the notes to the financial statements.*

*See Table 8 for property value data.*

*See Table 20 for population data.*

# CITY OF CONROE, TEXAS

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
AS OF SEPTEMBER 30, 2021  
(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	\$ 486,675	14.86%	\$ 72,320
Conroe Independent School District	1,351,160	19.41%	262,260
Willis Independent School District	234,242	26.29%	61,582
Lone Star College	610,225	4.45%	27,155
Montgomery Independent School District	346,722	2.99%	10,367
MUD #90	6,570	100.00%	6,570
MUD #92	7,595	100.00%	7,595
MUD #107	21,215	100.00%	21,215
MUD #126	18,520	100.00%	18,520
MUD #128A	10,075	100.00%	10,075
MUD #132	5,825	100.00%	5,825
MUD #138	12,400	100.00%	12,400
MUD #142	3,920	100.00%	3,920
MUD #148	4,310	100.00%	4,310
Conroe MUD #1	9,755	100.00%	9,755
Conroe MMD #1	44,435	100.00%	44,435
UD #4	9,910	100.00%	9,910
Subtotal, Overlapping Debt			588,214
City Direct Debt (Net of original issuance discounts and premiums)	\$ 235,385		235,385
Total Direct and Overlapping Debt (Estimated \$8,553 Per Capita) (a)			<u>\$ 823,599</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 96,295.

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. The City Direct Debt excludes the sales tax revenue bonds and hotel revenue bonds and related premiums.

**CITY OF CONROE, TEXAS**  
**LEGAL DEBT MARGIN INFORMATION**  
**LAST TEN FISCAL YEARS**

	Fiscal Year		
	2012	2013	2014
Assessed Value	\$ 3,630,957,910	\$ 4,002,688,279	\$ 4,322,826,131
Debt Limit <5% of assessed value>	\$ 181,547,896	\$ 200,134,414	\$ 216,141,307
Debt Applicable to Limit:			
Total Bonded Debt	\$ 109,345,000	\$ 98,475,000	\$ 124,930,000
Less: Assets in Debt Service Funds available for payment of principal	(10,451,194)	(12,260,043)	(14,537,182)
Total Net Debt Applicable to Limit	98,893,806	86,214,957	110,392,818
Net Legal Debt Margin	\$ 82,654,090	\$ 113,919,457	\$ 105,748,489
Total Net Debt Applicable to the Debt Limit As a Percentage of Debt Limit	54.47%	43.08%	51.07%
Total Net Debt Margin as a Percentage of Debt Limit	45.53%	56.92%	48.93%
Total Bonded Debt as a Percentage of Assessed Value	3.01%	2.46%	2.89%

*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, 2020 is \$0.4375 per \$100.00 with valuation at 100% of assessed value.*



TABLE 18

Fiscal Year						
2015	2016	2017	2018	2019	2020	2021
\$ 4,829,793,550	\$ 6,309,739,745	\$ 7,126,248,737	\$ 7,556,126,403	\$ 8,352,329,678	\$ 9,144,248,346	\$ 9,643,029,137
<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>	<u>\$ 482,151,457</u>
\$ 128,305,000	\$ 130,980,000	\$ 163,825,000	\$ 171,885,000	\$ 292,200,000	\$ 327,340,000	\$ 365,025,000
(12,084,748)	(11,356,765)	(11,569,373)	(10,802,885)	(11,292,098)	(11,052,026)	(10,417,007)
<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>354,607,993</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>	<u>\$ 127,543,464</u>
48.13%	37.92%	42.73%	42.64%	67.26%	69.18%	73.55%
51.87%	62.08%	57.27%	57.36%	32.74%	30.82%	26.45%
2.66%	2.08%	2.30%	2.27%	3.50%	3.58%	3.79%

**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 <sup>(1)</sup>	Net Available Revenue	Debt Service (2)		
				Principal	Interest	
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
2021	51,837,664	22,372,408	29,465,256	8,430,000	9,230,538	1.67

*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
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%
2021	96,295	3,223,860	33,479	33.6	17,774	5.4%

*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	2021			2012		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Conroe Independent School District <sup>1</sup>	5,218	1	12.61%	5,915	1	21.75%
Montgomery County	2,954	2	7.14%	1,952	2	7.18%
HCA Houston Healthcare Conroe	1,021	3	2.47%	1,200	3	4.41%
City of Conroe (including Part-Time)	846	4	2.04%	482	5	1.77%
National Oilwell Varco (all Conroe locations)	687	5	1.66%	630	4	2.32%
Cantel (formally Medivators, Inc.)	684	6	1.65%	201	10	0.74%
Wal-Mart Supercenter	500	7	1.21%	300	8	1.10%
Consolidated Communications	425	8	1.03%			
Tri-County Behavioral Healthcare	382	9	0.92%			
Borden	240	10	0.58%			
National Oilwell Varco - Brandt				425	6	1.56%
Tenaris				410	7	1.51%
Professional Directional				277	9	1.02%
	<u>12,957</u>		<u>31.31%</u>	<u>11,792</u>		<u>43.36%</u>

Source:

Greater Conroe Economic Development Council (GCEDC)

<http://www.gcedc.org/research/>

1. Conroe area only in 2021.



# CITY OF CONROE, TEXAS

## FULL TIME EQUIVALENT EMPLOYEES BY FUNCTIONS/PROGRAMS LAST TEN FISCAL YEARS

	2012	2013 <sup>(1)</sup>	2014 <sup>(2)</sup>	2015 <sup>(3)</sup>	2016 <sup>(4)</sup>	2017 <sup>(5)</sup>	2018	2019 <sup>(6)</sup>	2020 <sup>(7)</sup>	2021
<b>Functions/Programs</b>										
General Government										
Administration	2	3	3	3	3	3	3	3	4	5
Mayor & Council	2	2	2	2	2	2	2	3	3	3
Transportation	-	-	1	1	1	1	1	2	3	3
Arts & Communications	1	1	-	-	-	-	-	-	-	-
Downtown Development	1	-	-	-	-	-	-	-	-	-
Legal	3	3	3	3	3	3	3	4	4	4
Municipal Court	10	10	10	10	10	10	10	10	10	10
Warehouse Purchasing	5	5	5	5	4	4	4	4	4	4
Information Technology	11	11	11	11	11	11	11	12	12	12
Human Resources	5	5	6	6	6	6	6	7	7	7
Finance	10	10	10	10	12	12	12	12	13	13
Public Safety										
Police Administration	5	7	9	9	9	9	9	9	9	9
Police Support	28	28	12	12	13	14	14	14	14	15
Police Patrol	63	63	99	100	102	102	102	102	108	108
Police Investigative Services	29	29	32	33	34	34	34	36	37	37
Police Professional Services	14	15	-	-	-	-	-	-	-	-
Police Animal Services	5	5	5	2	2	2	2	2	2	2
Red Light Program	1	1	1	-	-	-	-	-	-	-
Traffic Services	2	2	2	2	-	-	-	-	-	-
Commercial Vehicle Enforcement	-	-	-	1	1	1	1	1	1	1
Fire	88	86	87	117	117	129	129	135	138	141
Community Development										
CDBG Administration	2	2	2	2	1	1	1	1	1	1
Community Development	13	15	15	19	19	19	19	23	8	8
Parks										
Parks & Rec. Administration	2	2	2	2	2	4	4	4	4	4
Recreation Center	5	5	6	6	6	5	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	12
Public Works										
Drainage Maintenance	7	7	7	7	8	8	8	8	8	8
Streets	28	28	28	27	36	36	36	31	31	31
Signal Maintenance	2	3	3	3	4	4	4	4	4	4
Sign Maintenance	-	-	-	-	-	-	-	8	8	8
Engineering	8	21	21	22	22	22	23	23	25	25
Building Inspections and Permits	-	-	-	-	-	-	-	-	15	15
Conroe Tower	1	1	1	1	1	1	1	1	2	2
Hotel/Motel Occupancy Tax	3	3	4	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	5

TABLE 22

	<u>2012</u>	<u>2013</u> <sup>(1)</sup>	<u>2014</u> <sup>(2)</sup>	<u>2015</u> <sup>(3)</sup>	<u>2016</u> <sup>(4)</sup>	<u>2017</u> <sup>(5)</sup>	<u>2018</u>	<u>2019</u> <sup>(6)</sup>	<u>2020</u> <sup>(7)</sup>	<u>2021</u>
Water & Sewer										
Utility Billing	9	9	9	9	10	10	10	11	11	12
Public Works	5	5	6	6	7	7	7	7	7	7
Water Conservation	-	1	1	1	-	-	-	-	-	-
Water	15	15	15	11	12	12	12	16	16	16
Wastewater Treatment	11	11	10	10	11	11	11	14	17	22
Sewer	20	20	20	12	18	18	18	18	19	19
Pump & Motor Maint.	7	7	6	6	9	9	9	9	9	9
Project Engineering	13	-	-	-	-	-	-	-	-	-
Project Construction	17	17	17	29	-	-	-	-	-	-
Fleet Services	6	7	8	8	8	8	8	10	10	10
Self Funded Insurance	1	1	-	-	-	-	-	-	-	-
Total	<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>	<u>612</u>

Source: City Finance Department.

Notes:

- (1) 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.
- (2) 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.
- (3) 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.
- (4) In FY 2016, the Project Construction division was closed and all remaining positions were transferred to the General Fund and Water & Sewer Fund.
- (5) 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.
- (6) In FY 2019, Sign Maintenance was created, some of the employees were previously assigned to Streets.
- (7) 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**

<b>Functions/Programs</b>	<b>Fiscal Year</b>		
	<b>2012</b>	<b>2013</b>	<b>2014</b>
<b>General Government</b>			
Building Permits Issued	520	789	1,443
Building Inspections Conducted	14,957	16,995	17,871
<b>Police</b>			
Physical Arrests	4,313	4,758	4,502
Parking Violations	4,554	2,972	3,724
Traffic Violations	27,181	15,482	16,142
<b>Fire</b>			
Emergency Responses	6,417	7,124	7,083
Fires Extinguished	133	129	222
Inspections	1,675	1,017	1,778
<b>Refuse Collection</b>			
Refuse Collected (tons per day) (a)	37.50	58.00	41.00
Recyclables Collected (tons per day) (a)	12.10	16.00	10.00
<b>Other Public Works</b>			
Street Resurfacing (miles)	2.20	5.10	9.00
Potholes Repaired	550	582	415
<b>Parks and Recreation</b>			
Athletic Field Permits Issued	297	304	290
Community Center Admissions	366,045	424,640	353,024
<b>Water</b>			
New Connections (b)	400	736	923
Water Main Breaks	800	775	692
Average Daily Consumption (millions of gallons)	9.893	9.652	9.189
Peak Monthly Consumption (millions of gallons)	395.510	393.936	377.559
<b>Wastewater</b>			
Average Daily Sewage Treatment (millions of gallons)	7.000	7.000	7.200
<b>Transit</b>			
Total Route Miles - OJJCC	8,330	11,219	12,240
Total Route Miles - Conroe Connection (c)	-	-	-
Passenger - OJJCC	12,222	14,020	14,232
Passenger - Conroe Connection (c)	-	-	-

Source: Various City Departments

**Notes:**

(a) Refuse Collection information is provided by a private waste company.

(b) Estimate was utilized for FY2012.

(c) Conroe Connection began service in FY2015.



**TABLE 23**

Fiscal Year						
2015	2016	2017	2018	2019	2020	2021
1,486	1,089	1,453	1,667	1,803	2,101	2,975
20,924	20,365	25,995	33,783	37,836	40,796	63,855
4,289	4,237	4,805	4,815	4,649	5,691	4,455
2,560	1,672	798	802	1,798	1,004	869
14,449	12,919	20,302	23,148	25,419	6,246	28,635
8,427	9,018	8,784	10,261	10,208	10,280	9,526
204	244	274	312	240	346	33
1,333	2,537	2,540	3,034	1,678	2,285	1,695
73.20	65.58	68.25	70.45	50.87	57.23	58.17
17.20	16.53	16.86	19.35	14.83	14.77	16.6
11.00	3.00	9.00	6.00	5.00	1.00	7.00
2,193	1,360	2,011	2,500	1,850	1,600	720
292	272	247	194	216	183	287
422,884	452,564	461,683	452,174	476,207	316,865	462,594
613	2,418	790	892	992	1,125	1,910
1,072	622	495	885	781	855	1,279
9,249	9,770	9,990	14,000	10,202	11,860	11,000
281,344	415,278	381,427	413,795	433,717	494,001	475,000
7.800	7.700	7.900	8.200	9.020	8.890	9.100
9,912	11,018	12,145	13,425	20,100	15,075	14,112
54,108	83,258	85,373	92,668	131,357	179,057	173,510
18,420	19,984	16,329	16,825	17,747	10,352	12,998
22,811	34,487	27,650	33,633	48,430	38,705	27,512

## CITY OF CONROE, TEXAS

### CAPITAL ASSET STATISTICS BY FUNCTIONS/PROGRAMS LAST TEN FISCAL YEARS

Functions/Programs	Fiscal Year		
	2012	2013	2014
<b>Police</b>			
Stations	1	1	1
Zone Offices	1	1	1
Patrol Units	46	55	56
<b>Fire Stations</b>	5	5	5
<b>Refuse Collection</b>			
Collection trucks	8	8	9
<b>Other Public Works</b>			
Streets (miles)	276.00	270.00	270.00
Streetlights	3,518	3,530	3,550
Traffic Signals	80	82	102
<b>Parks and Recreation</b>			
Acreage	407.00	407.00	407.00
Playgrounds	19	19	19
Baseball/Softball Diamonds	27	27	27
Soccer/Football Fields	18	18	18
Community Centers	4	4	4
<b>Water</b>			
Water Mains (miles)	367.00	403.00	403.00
Fire Hydrants	3,009	3,009	3,335
Storage Capacity (millions of gallons)	11,490	11,490	11,490
<b>Wastewater</b>			
Sanitary Sewers (miles)	389.00	391.00	398.00
Storm Sewers (miles) ( a )	41.720	42.000	42.953
Treatment capacity (millions of gallons)	10,000	10,000	10,000
<b>Transit</b>			
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						
2015	2016	2017	2018	2019	2020	2021
1	2	1	1	1	1	1
1	1	1	1	1	1	1
56	56	59	68	73	73	74
6	6	6	7	7	7	7
10	10	12	12	13	13	10
315.00	350.00	346.00	346.00	420.00	420.00	420.00
3,550	3,550	3,321	4,300	3,994	4,421	4,353
110	125	105	120	120	120	121
407.00	407.00	407.00	407.00	492.00	570.00	690.00
19	20	20	20	20	20	20
27	27	27	27	21	21	21
18	18	18	18	19	19	19
4	4	4	4	5	5	6
409.50	417.22	444.00	461.00	479.00	508.00	529.00
3,410	3,032	3,084	3,085	3,115	3,089	4,726
11,490	11,589	12,849	13,250	12,349	12,349	12,349
404.00	427.10	432.00	421.00	419.00	431.00	450.00
49.000	50.530	50.530	108.000	139.000	162.000	207.000
10,000	10,000	12,000	12,000	12,000	12,000	12,000
8	4	4	6	6	6	5
-	2	2	2	2	2	2

**CITY OF CONROE, TEXAS****WATERWORKS SYSTEM - TOP TEN WATER & SEWER USERS (IN GALLONS)****AS OF SEPTEMBER 30, 2021****TABLE 25**

Customer	Fiscal Year Total 2021 Water Consumption	Fiscal Year Total 2021 Water Revenues	Percent of Total 2021 Water Revenues
EvoQua Water Technologies, LLC	196,610,000	\$ 542,084	3.5%
Borden Inc.	90,996,000	260,094	1.7%
Ball Metal Container Group	88,529,000	256,437	1.7%
Municipal Utility District #42	45,577,000	206,763	1.3%
The Geo Group	45,236,000	137,280	0.9%
Houston Methodist Hospital	33,087,000	106,376	0.7%
Crown Cork & Seal	25,915,000	87,619	0.6%
Montgomery County Jail	21,098,000	72,809	0.5%
Strata Woodland, LLC	20,123,000	71,762	0.5%
Medical Center Hospital	18,709,000	66,892	0.4%

Customer	Fiscal Year Total 2021 Sewer Consumption	Fiscal Year Total 2021 Sewer Revenues	Percent of Total 2021 Sewer Revenues
EvoQua Water Technologies, LLC	196,610,000	\$ 995,163	4.6%
Borden Inc.	90,996,000	460,756	2.1%
Ball Metal Container Group	87,880,000	444,989	2.1%
The Geo Group	45,155,000	228,796	1.1%
Houston Methodist Hospital	33,088,000	167,737	0.8%
Crown Cork & Seal	25,916,000	131,446	0.6%
San Jacinto River Authority	25,236,000	256,021	1.2%
Montgomery County Jail	21,099,000	107,072	0.5%
Strata Woodland, LLC	20,124,000	102,139	0.5%
Medical Center Hospital	18,709,000	94,984	0.4%

**CITY OF CONROE, TEXAS**  
**WATER AND SEWER RATES**  
**AS OF SEPTEMBER 30, 2021**

**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 \$3.40 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		\$ 41.55
Per thousand gallons		
4,000 - 10,999 gallons, per thousand	\$ 2.66	5.06
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		76.97

**Non-Residential Rates Inside City Limits**

Usage	Water Rate Base Charge	Sanitary Sewer Rate
Minimum 0 - 3,999 gallons		\$ 41.55
Per thousand gallons		
4,000 - 10,999 gallons, per thousand	\$ 2.90	5.06
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		\$ 31.18
Per thousand gallons		
4,000 - 10,999 gallons, per thousand	\$ 2.13	4.06
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		59.60

## How Does the City of Conroe Compare?

City	Population	2022 Ad Valorem Tax Base	Tax Base Per Capita	FY 22-23 Tax Rate/ \$100 AV	Average Home Value	Tax Levy	CY 2021 All Sales Tax Collections	Sales Tax Per Capita	FY 22-23 General Fund Revenues	FY 22-23 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	94,081	\$ 4,788,003,759	\$ 50,892	0.7800	\$ 254,000	\$ 1,981.20	\$ 24,240,871	\$ 258	\$ 130,417,691	\$ 20,677,000	15.85%	\$ 134,164,501	\$ 38,580,000	\$ 1,836	2.00%
Bryan	93,590	9,591,115,186	102,480	0.6290	185,060	1,164.03	24,741,559	264	92,464,000	30,264,000	32.73%	199,000,000	243,000,000	4,723	1.50%
<b>Conroe</b>	<b>94,096</b>	<b>13,064,416,236</b>	<b>138,841</b>	<b>0.4272</b>	<b>273,979</b>	<b>1,170.4383</b>	<b>59,627,178</b>	<b>634</b>	<b>114,123,554</b>	<b>48,495,140</b>	<b>42.49%</b>	<b>299,620,001</b>	<b>265,410,000</b>	<b>6,005</b>	<b>2.00%</b>
DeSoto	55,729	6,551,611,628	117,562	0.6916	345,710	2,390.77	17,778,126	319	56,064,698	10,710,000	19.10%	94,171,642	-	1,690	1.00%
Galveston	55,322	10,237,000,000	185,044	0.4900	310,000	1,519.00	25,182,302	455	71,214,139	21,700,000	30.47%	51,373,000	146,847,116	3,583	2.00%
League City	116,834	11,400,000,000	97,574	0.4400	370,118	1,628.52	32,019,736	274	94,135,039	33,100,000	35.16%	176,206,001	118,262,999	2,520	2.00%
Missouri City	80,311	9,606,030,387	119,610	0.5738	180,800	1,037.34	12,841,563	160	65,801,502	12,393,800	18.84%	176,770,252	2,460,000	2,232	1.00%
Pearland	156,400	14,400,000,000	92,072	0.6288	355,176	2,233.35	39,031,503	250	109,490,548	30,119,451	27.51%	269,460,000	474,075,000	4,754	1.50%
San Marcos	67,553	8,133,211,283	120,397	0.5930	455,998	2,704.07	39,962,874	592	96,015,001	39,406,195	41.04%	206,295,059	270,163,836	7,053	1.50%
Temple	84,706	7,360,078,454	86,890	0.6130	298,950	1,832.56	29,239,893	345	103,304,453	33,500,000	32.43%	256,580,000	250,154,000	5,982	1.20%
Victoria	67,078	4,513,952,286	67,294	0.5582	207,286	1,157.07	27,178,638	405	53,887,854	17,360,000	32.22%	51,505,000	35,845,000	1,302	1.50%



CITY OF CONROE