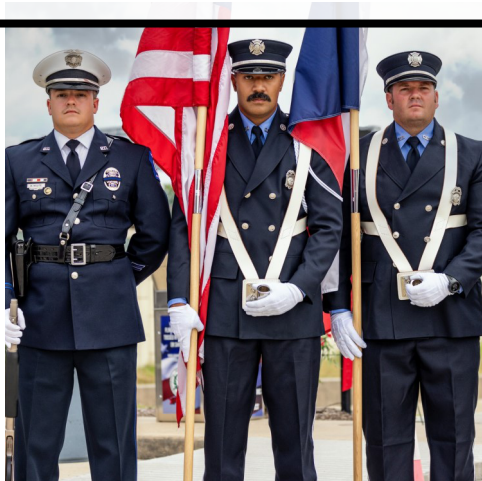




# City of Conroe

## Annual Operating Budget

Fiscal Year 2023-2024  
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”**





(This page intentionally left blank.)



# S.B. 656 Notice

“This budget will raise more revenue from property taxes than last year’s budget by an amount of \$5,431,849, which is a 9.7% 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 \$2,564,382.”

On September 14, 2023, the members of the governing body voted on the Fiscal Year 2023-24 Budget as follows:

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

## Tax Rate Comparison

	<u>FY 22-23</u>	<u>FY 23-24</u>
Total Property Tax Rate:	\$0.4272	\$0.4272
No-New-Revenue Tax Rate:	\$0.3573	\$0.4046
Effective M&O Tax Rate:	\$0.3022	\$0.3022
Voter-Approval Tax Rate:	\$0.4280	\$0.4364
Debt Tax Rate:	\$0.1250	\$0.1250

Total Municipal Debt Obligations (secured by property taxes):

\$431,220,000

\$502,220,000

\*Local Government Code 102.007





(This page intentionally left blank.)





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Conroe  
Texas**

For the Fiscal Year Beginning

**October 01, 2022**

*Christopher P. Morill*

**Executive Director**



(This page intentionally left blank.)



# City of Conroe

## 2023-2024

### 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

City Administrator	Gary Scott
City Secretary	Soco Gorjon
City Attorney (Interim)	Michael Garner
Assistant City Administrator/Director of Finance	Collin Boothe
Assistant City Administrator/Director of Public Works	Norman McGuire
Assistant City Administrator/Director of Community Development	Nancy Mikeska
Police Chief	Jeff Christy
Fire Chief	Ken Kreger
Director of Human Resources	Andre Houser
Director of Parks & Recreation	Mike Riggins
Executive Director of Conroe Industrial Development Corporation	Danielle Scheiner



CITY OF CONROE

(This page intentionally left blank.)



# City of Conroe, TX

## 2023-2024 Annual Operating Budget

### Table of Contents

#### Page Numbers (s)

#### Introduction

Mayor's Message.....	1
Conroe Strategic Plan .....	14
City of Conroe Organization Chart .....	17
Personnel Summary .....	18
Reader's Guide.....	30
City Limits Map.....	33
Guide to Using the Annual Budget.....	34
Overview of the Budget Process .....	35
Budget Preparation Calendar .....	39
Tax Rate Ordinance .....	40
Budget Ordinance.....	43
Budget Summary Tables .....	47
Multi-Year Projection .....	57
Statistical Analysis of Budget .....	61
Tax Collection History .....	73
Proposed Ad Valorem Tax Structure.....	74

#### OPERATING BUDGET GENERAL FUND

Budget Summary .....	76
Budget Summary by Category.....	77
Supplemental Requests .....	78
Revenues.....	84
Administration	
Administration.....	86
Mayor & City Council.....	89
Communications .....	91
Transportation .....	93
Downtown Development .....	95
Legal.....	97
Municipal Court.....	99
Facilities Management .....	101
Finance.....	103
CDBG Administration .....	106
Purchasing – Warehouse.....	108
Information Technology .....	110
Human Resources .....	113
Police	

# City of Conroe, TX

## 2023-2024 Annual Operating Budget

### Table of Contents

	Page Numbers (s)
Police Administration .....	115
Police Support Services.....	117
Police Patrol.....	119
Police Investigative Services.....	121
Police Animal Services.....	123
Police Commercial Vehicle Enforcement Program.....	125
Fire .....	127
Parks & Recreation Administration.....	129
CK Ray Recreation Center.....	131
Oscar Johnson, Jr. Community Center.....	133
Senior Center.....	135
Aquatic Center .....	137
Parks Operations.....	139
Westside Recreation Center.....	142
Community Development.....	144
Drainage Maintenance .....	146
Streets Maintenance.....	148
Signal Maintenance.....	150
Sign Maintenance .....	152
Engineering.....	154
Building Inspections & Permits.....	156
General Fund Non-Departmental .....	158
 <b>WATER AND SEWER OPERATING FUND</b>	
Budget Summary .....	160
Budget Summary by Category.....	161
Supplemental Requests .....	162
Revenues.....	164
Utility Billing.....	165
Public Works .....	168
Water .....	170
Surface Water.....	172
Conroe Central Wastewater Plant.....	174
Southwest Wastewater Plant .....	176
Sewer .....	178
Pump & Motor Maintenance.....	180
Water and Sewer Fund Non-Departmental.....	182

# City of Conroe, TX

## 2023-2024 Annual Operating Budget

### Table of Contents

Page Numbers (s)

#### **GENERAL OBLIGATION DEBT SERVICE FUND**

Budget Summary .....	184
Revenues and Expenditures .....	185
Schedule of Requirements – All Tax Bonds .....	186

#### **WATER AND SEWER DEBT SERVICE FUND**

Budget Summary .....	222
Revenues and Expenditures .....	223
Schedule of Requirements – All Water & Sewer Revenue Bonds .....	224

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

Budget Summary .....	240
Revenues and Expenditures .....	241
Schedule of Requirements – All CIDC Bonds .....	242

#### **CONVENTION CENTER DEBT SERVICE FUND**

Budget Summary .....	248
Revenues and Expenditures .....	249
Schedule of Requirements – All Convention Center Bonds .....	250

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

Budget Summary .....	254
Revenues and Expenditures .....	255

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

Budget Summary .....	258
Supplemental Requests .....	259
Revenues .....	260
Expenditures .....	262

#### **VEHICLE AND EQUIPMENT REPLACEMENT FUND**

Budget Summary .....	264
Supplemental Requests .....	265
Revenues .....	267
Expenditures .....	268

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

Budget Summary .....	270
----------------------	-----



# City of Conroe, TX

## 2023-2024 Annual Operating Budget

### Table of Contents

	Page Numbers (s)
Supplemental Requests .....	271
Revenues.....	272
Expenditures .....	273
<b>HOTEL OCCUPANCY TAX FUND</b>	
Budget Summary .....	276
Supplemental Requests .....	277
Revenues.....	278
Expenditures .....	280
<b>COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) ENTITLEMENT FUND</b>	
Budget Summary .....	284
Revenues and Expenditures .....	285
<b>FACILITIES MANAGEMENT FUND</b>	
Budget Summary .....	288
Revenues.....	289
Expenditures .....	291
<b>TRANSPORTATION GRANTS FUNDS</b>	
Transportation Grants Mission Statements .....	295
FY17 Section 5307 Grant Fund.....	296
FY18 Section 5307 Grant Fund.....	298
FY19 Section 5307 Grant Fund.....	300
FY20 Section 5307 Grant Fund.....	302
American Rescue Plan 2021 .....	304
Cares Act Funding (COVID19).....	306
Houston Galveston Area Council Federal Transit Administration Grant Fund .....	308
FY21 Section 5307 Grant Fund.....	310
FY15-16 Section 5339 Grant Fund.....	312
FY17-18 Section 5339 Grant (TX-2019-086-00) .....	314
FY19-20 Section 5339 Grant (TX-2020-143-00) .....	316
FY18 Section 5310 Grant (TX-2020-091-00) .....	318
FY19-20 Section 5310 Grant (TX-2021-121-00) .....	320
State Public Transportation Appropriations Fund.....	322
<b>DISASTER RECOVERY GRANTS FUND</b>	
CDBG-Disaster Recovery GLO Grants Mission Statements .....	325

# City of Conroe, TX

## 2023-2024 Annual Operating Budget

### Table of Contents

	Page Numbers (s)
CDBG-Disaster Recovery 2016 Floods & Storms .....	326
CDBG-Disaster Recovery Hurricane Harvey .....	328
<b>OSCAR JOHNSON, JR. COMMUNITY CENTER FUND</b>	
Budget Summary .....	332
Revenues.....	333
Expenditures .....	335
<b>MUNICIPAL COURT SPECIAL REVENUE FUNDS</b>	
Municipal Court Special Revenue Mission Statements .....	338
Municipal Court Technology Fund .....	339
Municipal Court Building Security Fund.....	342
Municipal Court Local Truancy Prevention & Diversion Fund .....	344
Municipal Court Efficiency Fee Fund .....	346
Municipal Court Truancy Prevention Fund .....	348
Municipal Court Jury Fund .....	350
Municipal Court Time Payment Reimbursement Fee Fund.....	352
<b>FLEET SERVICES FUND</b>	
Budget Summary .....	356
Supplemental Requests .....	357
Revenues.....	358
Expenditures .....	360
<b>FIREARMS TRAINING FACILITY FUND</b>	
Budget Summary .....	362
Revenues and Expenditures .....	363
<b>SELF-FUNDED INSURANCE FUND</b>	
Budget Summary .....	366
Revenues.....	367
City Contribution Rate .....	368
Expenditures .....	369
<b>LONGMIRE CREEK ESTATES PID FUND</b>	
Budget Summary .....	372
Revenues.....	373
Expenditures .....	374

# City of Conroe, TX

## 2023-2024 Annual Operating Budget

### Table of Contents

#### Page Numbers (s)

#### **WEDGEWOOD FALLS PID FUND**

Budget Summary .....	376
Revenues.....	377
Expenditures.....	378

#### **SHADOW LAKES PID FUND**

Budget Summary .....	380
Revenues.....	381
Expenditures.....	382

#### **ANIMAL SHELTER RESERVE FUND**

Budget Summary .....	384
Revenues.....	385
Expenditures.....	386

#### **TECHNOLOGY REPLACEMENT FUND**

Budget Summary .....	388
Supplemental Requests .....	389
Revenues.....	390
Expenditures.....	391

#### **CAPITAL IMPROVEMENT PROGRAM**

Mayor's Message.....	393
Summary of Operating Budget Impact.....	397
Ordinance for Adopted CIP Budget.....	398
Summary of Multi-Year Plan for Funding .....	403

#### **APPENDIX**

Financial Management Policy.....	409
Basis of Budgeting & Accounting.....	428
Statutory Requirements .....	430
Notice of Public Hearing on Tax Increase .....	432
Compensation Ranges .....	434
Chart of Accounts .....	438
Glossary .....	443
Statistical Section .....	461
How Does the City of Conroe Compare? .....	502





# CITY OF CONROE

Est. 1904

October 1, 2023

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, 2023, and ending September 30, 2024, 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 23-24 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 23-24 is \$314,560,929, however, exclusive of interfund transfers that are effectively counted twice, the actual budget is \$244,242,345. What follows is an outline of the key components of this budget and a discussion of the most important 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 2023 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 2022. It also ranks number sixth among the top one hundred U.S. cities for economic and population growth for 2022 in the new SmartAsset study. According to most recent census estimate, our population is 103,035, up from 64,889 in 2014, which is a 59% increase.

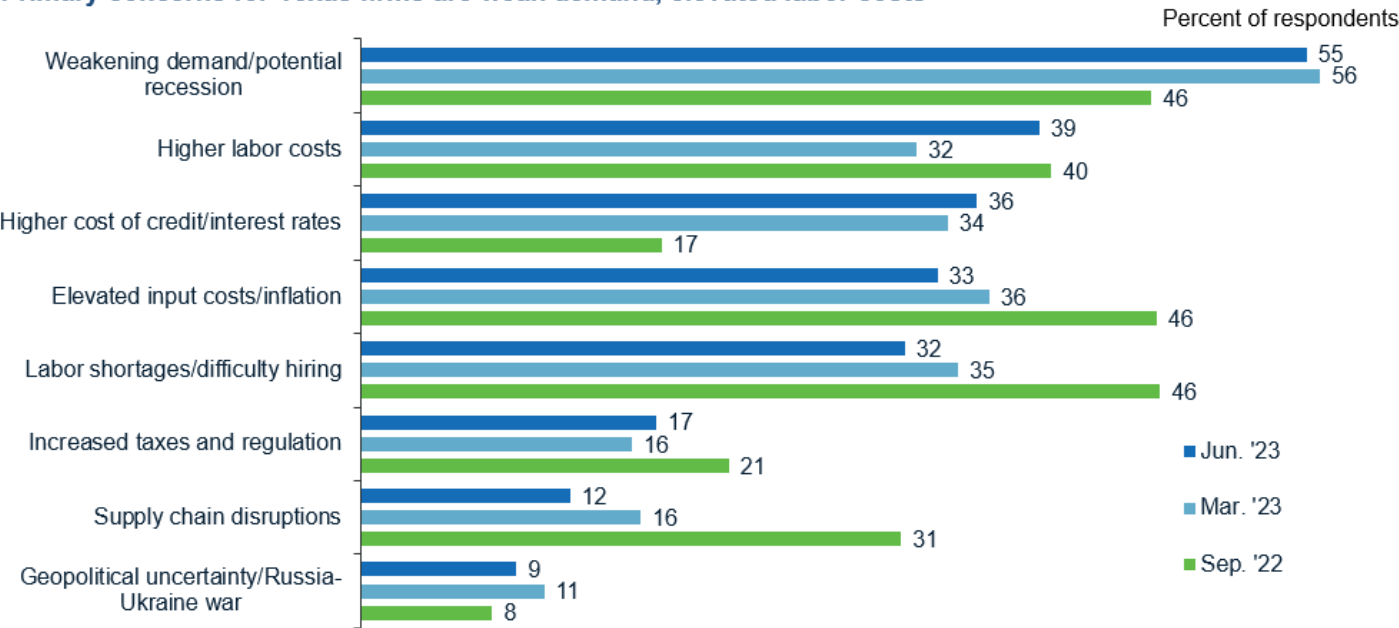
New residential and commercial development is ongoing throughout the city. The Conroe Economic Development Council is focused on attracting bioscience, high-tech and advanced manufacturing industries to Deison Technology Park and Conroe Park North. In March 2022, American Furniture Warehouse opened a 350,000 square foot retail furniture store and warehouse that employs approximately 350 people. In addition, the City and the Conroe Local Government Corporation entered into an interlocal agreement to construct a Hyatt Regency Hotel and Convention Center in Grand Central Park which opened in May 2023.

### 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 23-24 budget.

According to the U.S. Bureau of Economic Analysis, “Texas had the fastest GDP growth in the U.S. for the first quarter of 2023 with a 3% growth rate, growing faster than the nation as a whole for the fourth quarter in a row.” The unemployment rate in Texas increased slightly from 3.7% in June 2022 to 4.1% in June 2023 compared to the national rate of 3.5%. According to the Federal Reserve Bank of Dallas’s August 3, 2023 Texas Economic Indicators report, “Texas job growth slowed in June 2023, though it still exceeded the U.S. rate.

Primary concerns for Texas firms are weak demand, elevated labor costs



NOTE: Respondents were asked, “What are the primary concerns around your firm’s outlook over the next six months, if any?” and could select up to three concerns. There were 356 responses.  
SOURCE: Federal Reserve Bank of Dallas, Texas Business Outlook Surveys.

## 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 2.5% decrease (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 5.8%.

Local sales tax for May 2023 totaled \$3.9 billion in the State of Texas, an increase of 6.8% compared to May 2022. Conroe's sales tax collections for May 2023 (March sales) totaled \$5,081,067 which is a 9.4% increase compared to last year.

## Property Tax

The property tax rate stayed the same at 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 \$307,196. The City tax levy on that amount will be \$1,049.87 which is a monthly cost of \$87.49 when taking the homestead exemption into account. In 2022, 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 2023 is 21%. Below is a breakdown of the 2023 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 2023 tax rates; however, it does not reflect the various exemptions that are available for residential property.

Entity	2023 Tax Rate	Levy on Avg. Home
Conroe Independent School District	\$1.0500	\$3,225.56
Montgomery County	0.3696	1,135.40
City of Conroe	0.4272	1,049.87
Lone Star College	0.1078	331.16
Montgomery County Hospital District	0.0498	152.98
<b>Total</b>	<b>\$2.0044</b>	<b>\$5,894.97</b>

Each year, the City 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 12.50¢ 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 2023 tax rates.

<b>Montgomery County Property Tax Rates</b>			
Panorama Village	\$ 0.5612	Montgomery	\$ 0.4000
Willis	0.5117	Magnolia	0.3314
Conroe	0.4272	Shenandoah	0.1794
Oak Ridge North	0.4043		

<b>Other Texas Cities Property Tax Rates</b>			
Baytown	\$ 0.7200	Missouri City	\$ 0.5708
Desoto	0.7051	Victoria	0.4898
Pearland	0.6237	Galveston	0.4088
Bryan	0.6240	<b>Conroe</b>	<b>0.4272</b>
Temple	0.6130	League City	0.3950
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 \$1,293,750,720, or 9.9%. New improvements and new personal property added \$600,276,777 to the roll. Newly annexed property added approximately \$285,260 of value to the roll.

## Water and Sewer Sales

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

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

For residential/sprinkler customers, the budget includes a 3.25% increase, and for commercial customers, a 6.75% increase from the water and sewer rates from the previous fiscal year. The Lifeline water and sewer rate discounts of 50% for customers over age 65 and/or disabled remained the same as the previous year. 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 20-21.

#### 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>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>	<b><u>23-24</u></b>	<b><u>Incr.</u></b>
5/8 inches	\$12.48	0.0%	\$12.48	0.0%	\$12.73	2.0%	\$13.14	3.2%
1 inch	18.72	0.0%	18.72	0.0%	19.09	2.0%	19.71	3.2%
1.5 inches	26.00	0.0%	26.00	0.0%	26.52	2.0%	27.38	3.2%
2 inches	36.40	0.0%	36.40	0.0%	37.13	2.0%	38.33	3.2%
3 inches	47.84	0.0%	47.84	0.0%	48.80	2.0%	50.38	3.2%
4 inches	67.60	0.0%	67.60	0.0%	68.95	2.0%	71.19	3.2%
6 inches	93.60	0.0%	93.60	0.0%	95.47	2.0%	98.57	3.2%
8 inches	150.80	0.0%	150.80	0.0%	153.82	2.0%	158.82	3.3%
10 inches	260.00	0.0%	260.00	0.0%	265.20	2.0%	273.82	3.3%

#### 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>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>	<b><u>23-24</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%	2.71	1.9%	2.80	3.3%
11 - 15	3.28	0.0%	3.28	0.0%	3.35	2.1%	3.45	3.0%
16 - 25	3.89	0.0%	3.89	0.0%	3.97	2.1%	4.10	3.3%
26 - 35	4.44	0.0%	4.44	0.0%	4.53	2.0%	4.68	3.3%
36 and up	7.77	0.0%	7.77	0.0%	7.93	2.1%	8.18	3.2%
Sewer Rates								
0 - 3 (minimum charge)	\$41.55	7%	\$41.55	0.0%	\$42.38	2.0%	\$43.76	3.3%
4 and up	5.06	7%	5.06	0.0%	5.16	2.0%	5.33	3.3%
Maximum Charge at 10,000 gallons	76.97	7%	76.97	0.0%	78.51	2.0%	81.07	3.3%



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

	<b>Lifeline</b>	<b>Rates</b>	<b>Lifeline</b>	<b>%</b>
	<b><u>22-23</u></b>	<b><u>23-24</u></b>	<b><u>23-24</u></b>	<b><u>Discount</u></b>
Minimum Monthly Base, meter - 5/8 in	\$6.36	\$13.14	\$6.57	50%
Water Rates (1,000 gallon units)				
0 - 3 (minimum charge)	\$0.00	\$0.00	\$0.00	
4 - 10	1.36	2.80	1.40	50%
11 - 15	2.85	3.45	2.93	15%
16 - 25	3.97	4.10	4.10	0%
26 - 35	4.53	4.68	4.68	0%
36 and up	7.93	8.18	8.18	0%
Sewer Rates				
0 - 3 (minimum charge)	\$21.19	\$43.76	\$21.88	50%
4 and up	2.58	5.33	2.66	50%
Maximum Charge at 10,000 gallons	39.25	81.07	40.50	50%

<b>Commercial Rates Inside City Limits</b>	<b><u>FY</u></b>	<b><u>%</u></b>	<b><u>FY</u></b>	<b><u>%</u></b>	<b><u>FY</u></b>	<b><u>%</u></b>	<b><u>FY</u></b>	<b><u>%</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>	<b><u>23-24</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	2.90	0.0%	2.90	0.0%	2.96	2.1%	3.16	6.8%
11 - 15	3.42	0.0%	3.42	0.0%	3.49	2.0%	3.72	6.6%
16 - 25	4.07	0.0%	4.07	0.0%	4.15	2.0%	4.43	6.7%
26 - 35	4.64	0.0%	4.64	0.0%	4.73	1.9%	5.05	6.8%
36 - 100	8.12	0.0%	8.12	0.0%	8.28	2.0%	8.84	6.8%
101 - 150	8.12	0.0%	8.12	0.0%	8.28	2.0%	8.84	6.8%
151 and up	2.67	0.0%	2.67	0.0%	2.72	1.9%	2.91	7.0%
Sewer Rates								
0 - 3 (minimum charge)	\$41.55	7.0%	\$41.55	0.0%	\$42.38	2.0%	\$45.24	6.7%
4 and up	5.06	7.0%	5.06	0.0%	5.16	2.0%	5.51	6.8%
Surface Water Conversion Fee								
	<b><u>FY</u></b>	<b><u>%</u></b>	<b><u>FY</u></b>	<b><u>%</u></b>	<b><u>FY</u></b>	<b><u>%</u></b>	<b><u>FY</u></b>	<b><u>%</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>	<b><u>23-24</u></b>	<b><u>Decr.</u></b>
Rate per 1,000 gallons	\$3.40	0.0%	\$3.60	5.9%	\$3.60	0.0%	\$3.45	-4.2%

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 23-24, this fee will decrease from \$3.60 to \$3.45 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 23-24 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
Baytown	\$ 115.97	\$ -	\$ -	\$ 102.83	\$ 218.80	\$ -
<b>Conroe</b>	<b>31.72</b>	<b>36.00</b>	<b>-</b>	<b>78.51</b>	<b>146.23</b>	<b>148.31</b>
Pearland	62.18	-	-	74.53	136.71	-
Deer Park	65.00	-	-	68.84	133.84	-
Tomball	41.75	41.00	-	45.93	128.68	-
New Braunfels	49.30	-	-	92.22	141.52	-
Tomball	39.40	46.00	-	43.35	128.75	-
Friendswood	46.02	-	-	70.86	116.88	-
Huntsville	52.94	-	-	60.09	113.03	-
Sugar Land	27.22	34.90	-	49.37	111.49	-
Willis	54.50	-	-	54.50	109.00	-
Oak Ridge North	58.50	-	-	45.00	103.50	-
Average of cities 75,000 – 100,000 population <sup>2</sup>	34.59	-	-	57.56	92.15	-
Average of cities 50,000 – 75,000 population <sup>2</sup>	36.45	-	-	54.57	91.02	-
Pasadena	43.12	-	-	44.27	87.39	-
Bryan	27.60			40.30	67.90	-
Mansfield	49.89			30.07	79.96	-
Bryan	27.60			40.30	67.90	-
La Porte	32.39	-	-	33.75	66.14	-
Shenandoah	26.25	5.30	1.05	25.00	57.60	-
<sup>1</sup> Approved for the City of Conroe - 3.25% increase in Water Rate and 3.25% increase in Sewer Rate effective 10/1/23						
<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 5.8% increase in electricity gross receipts for FY 23-24 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.

## Other Revenues

Revenues from residential and commercial building permits are anticipated to increase in FY 23-24 compared to the prior year's budget by 7%. This is a conservative estimate which plans for both ongoing building activity and fluctuations in total construction values. The value of new construction is 35% less comparing September 2023 to 2022 and the number of building permits issued decreased by 11% with single-family housing starts decreasing 10% through the same time period.

Revenues from traffic and criminal fines are expected to decrease 14.3% in FY 23-24 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 and are accounted for in the Municipal Court Special Revenue Funds.

The City has a number of parks facilities such as the C.K. Ray Recreation Center, Carl Barton Jr. Park, Heritage Park, and Martin Luther King, Jr. Park. During the summer of 2023, the City opened the Westside Recreation & Aquatic Center which was formerly known as the Conroe YMCA. The Oscar Johnson Jr. Community Center is currently under expansion to better serve the southeast side of Conroe and is anticipated to be complete in FY 24-25.

The City receives payments from the Westwood Magnolia Parkway 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 \$2,255,676 in FY 23-24 which is an increase of \$44,229 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.

In total, \$23,575,516 of additional items were requested for FY 23-24, and only \$11,560,677 were funded. The approval of these funding requests addresses immediate needs to provide City services as well as implement the 2023 Strategic Plan. Below is a listing of the major new initiatives in the General Fund that are \$50,000 or more.

The Mayor and City Council Department received additional funds due to an increase in election costs. The Transportation Department includes funding to support commuter bus operations that were moved in-house. The Facilities Management Department includes an increase for maintenance and operations expenses to for the old Sam Houston Elementary school site, and for the Finance Department, funding for a new security platform to mitigate bank fraud. The IT Department received funding for increased utility and software maintenance costs and migration from the Microsoft on premise functionality to a cloud based M365.

The Police Department received funds to upgrade twelve of their older fleet and the installation of ballistic glass in their vehicles. The Fire Department received funding for facilities repair and maintenance replacement of rescue tools. They also received funding to replace outdated breathing apparatuses that are no longer compliant with current standards. Park Facilities received funding for increased utilities costs, waterpark inspections and maintenance at the Aquatic Center, and to install additional restroom facilities at Heritage Park. The Drainage Maintenance Department received funding for drainage improvements. Streets Maintenance includes increases for utilities, vehicle operations and repair, and Sign Maintenance includes an increase for operating supplies.

## **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.

Supplemental budget requests were approved in the Water and Sewer Operating Fund to support the service delivery of the system. In total, \$6,709,283 of supplemental items were requested and \$4,423,611 were funded. The Utility Billing Department received funds to offset increased credit card processing fees and the rising costs of water meter and supplies. They also received funding to extend the new automated metering system to a new subdivision in Conroe. The Public Works Department's budget includes funding to update the sewer master plan. The Water Department received funding for additional utility and operating supplies costs and water infrastructure repairs, and the Sewer Department received funds for infrastructure repairs. The wastewater treatment plants received additional monies to offset the increased costs of utilities, operating supplies and chemicals.

## **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 which is the primary revenue source.

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 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 and the new Convention 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 that will be funded by issuing bonds in FY 23-24 include: Streets Projects – Lake Conroe Forest Phase 2, the Roadway Extension on Pacific Street, and Street Rehab at Tanglewood-Briarwood Phase 2B, Glenwood Park, and the Valwood and FM 1488 areas. Signals – Upgrades for Phase 1 of Mast Arms, and fiber connectivity on the east and west sides of South Loop 336, and Drainage Improvements – Lilly Boulevard. A portion of drainage improvements are funded by grants.

## **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 that will be funded by issuing bonds in FY 23-24 include: Water Line Rehab – Conroe Hospital area, Water Extension – Old Montgomery Road (developer agreement), Water

Well Re-Drilling – Plants #6 and #14. Sewer Projects include: Gravity Sewer Trunk Line at FM 2854 in MUD 183, Gravity Main Replacement in the Downtown Area (partially grant funded), Sewer Line Rehab – Rivershire Subdivision, Sewer Line Extension – McCaleb Road, Lift Station and Force Main Upgrades – Crighton Road and Lift Station Expansion and Gravity Main Replacement – LaSalle.

### **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, if available.

### **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 23-24 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.

### **Technology Equipment Replacement Fund (TERF)**

The technology equipment replacement model calculates the amount of funding needed to set aside to cover projected replacement costs for computer equipment and related technology needs.



## **Vehicle and Equipment Replacement Funds (VERF)**

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 and Fleet Services Funds to pay for the FY 23-24 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 23-24 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 23-24, 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), and the Bus and Bus Facilities Infrastructure Investment program (Section 5339). 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 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.

## **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 23-24 with re-insurance income offsetting claims and administrative costs. The City is decreasing the employer contribution rate from \$17,532 to \$14,517 per full-time employee due to lower than expected claim costs. The SFIF continues to maintain a healthy fund balance and 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**

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). No new personnel or market adjustments were approved for this year, but this budget does include increases for the Civil Service Step program and a 4.5% increase for non-Civil Service staff, effective on the employee’s merit anniversary date.

### **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 3% 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, 2024, of \$49,628,536, which is equivalent to 148.1 days of operating expenditures (also stated as a 40.6% 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 \$29,740,344 which is 151.6 days of operating expenditures, or 41.5%. 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 23-24 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 23-24 Operating Budget document, refer to the FY 23-24 Budget-in-Brief and the Fast Facts.

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

The Strategic Plan for the City of Conroe was originally adopted in 2005 as a part of an ongoing 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 artists and residential relocation to downtown. (in progress)

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

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

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

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 the age of pipes, streets, manholes, equipment, etc., along with a timetable 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 businesses. (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)

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

Goal 5.0 - Establish ongoing 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. (ongoing)

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 the homeless population.

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

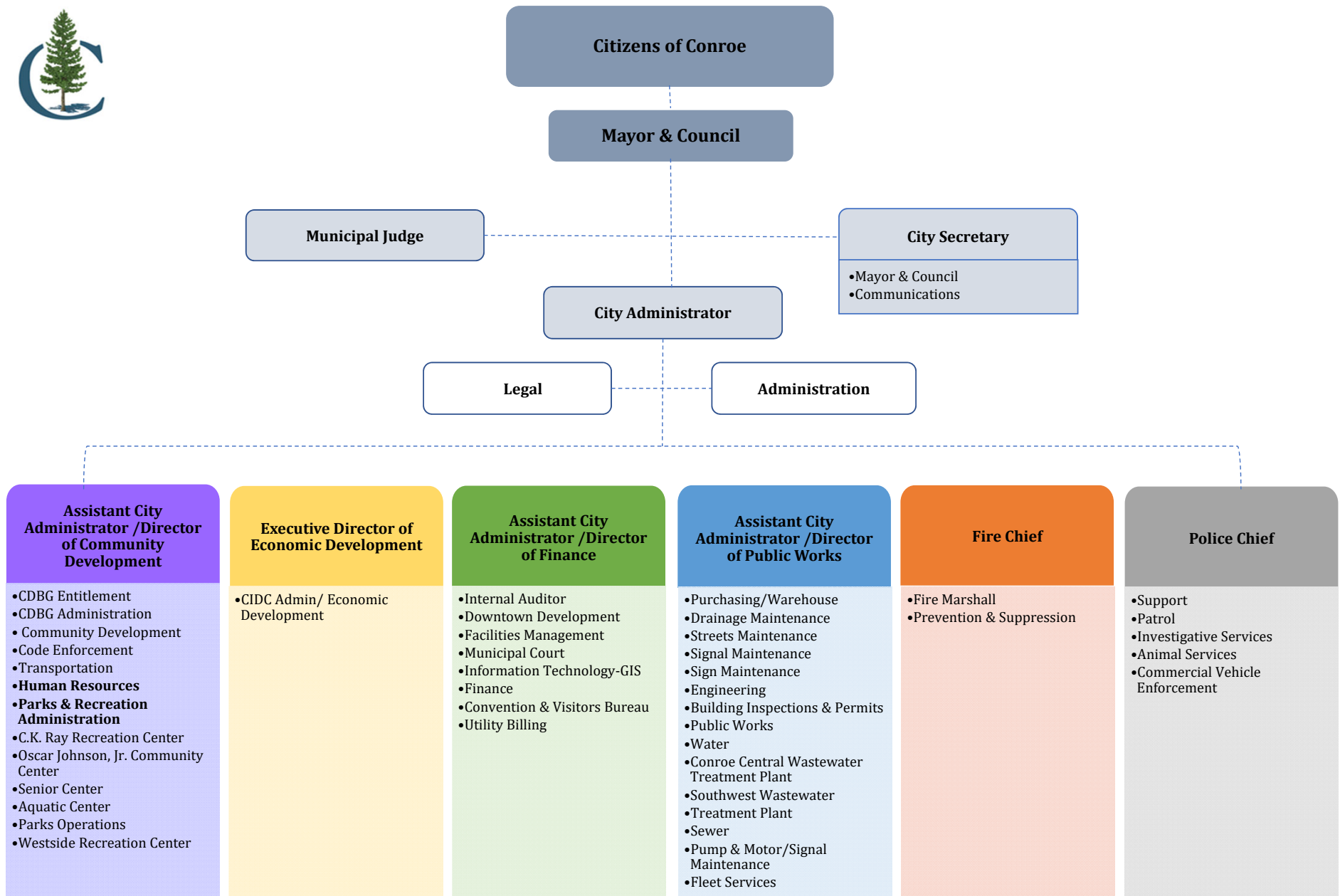
Goal 9.0 - Investigate the feasibility of building and operating a City of Conroe Emergency Operations Center. (In progress)

### **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. (ongoing)
- (Governance/Financial) - Develop and implement "succession planning" to get the maximum benefit from promoting existing qualified employees.
- (Governance/Financial) - Implement Human Resources policies and benefits 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>2020-2021</u>	<u>Actual</u> <u>2021-2022</u>	<u>Estimated</u> <u>2022-2023</u>	<u>Budgeted</u> <u>2023-2024</u>
--	-----------------------------------	-----------------------------------	--------------------------------------	-------------------------------------

### GENERAL FUND

#### 001-1041 Administration

City Administrator	1	1	1	1
Administrative Assistant	1	1	1	1
<b>Subtotal</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

PT Downtown Liaison (Hours)	1,000	1,000	1,000	1,000
PT Administrative Intern (Hours)	520	520	520	520
<b>Subtotal Hours</b>	<b>1,520</b>	<b>1,520</b>	<b>1,520</b>	<b>1,520</b>

#### 001-1042 Mayor & City Council

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	1	1	1
<b>Subtotal</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>4</b>

PT Administrative Specialist I (Hours)	1,000	1,000	1,000	1,000
<b>Subtotal Hours</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>

#### 001-1043 Communications

Communications Coordinator*	1	1	1	1
Assistant Communications Coordinator*	1	1	1	1
<b>Subtotal</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

\*Prior to October 1, 2023, both positions were in Administration 001-1041.

#### 001-1044 Transportation

Assistant Director of Transportation	1	1	1	1
Transit Aide - Operations	1	1	1	1
Transit Coordinator - Financial Analyst	1	1	1	1
Transit Coordinator - Mobility Planner	0	0	1	1
Transit Coordinator - Operations Supervisor	0	0	1	1
Transit Aide - Operations Analyst	0	0	1	1
Communications Technician	0	0	2	2
Driver – Senior Transit Vehicle Operator	0	0	2	2
Driver – Transit Vehicle Operator	0	0	8	8
<b>Subtotal</b>	<b>3</b>	<b>3</b>	<b>18</b>	<b>18</b>

PT Transportation Aide (Hours)	1,040	1,040	1,040	1,040
PT Administrative Specialist I (Hours)	1,000	1,000	1,000	1,000
PT Driver - Senior Transit Vehicle Operator	0	0	2,000	2,000

# CITY OF CONROE

## Personnel Summary

	<u>Actual 2020-2021</u>	<u>Actual 2021-2022</u>	<u>Estimated 2022-2023</u>	<u>Budgeted 2023-2024</u>
PT Communication Technician	0	0	1,000	1,000
<b>Subtotal Hours</b>	<b>2,040</b>	<b>2,040</b>	<b>5,040</b>	<b>5,040</b>
<b>001-1050 Downtown Development</b>				
Downtown Manager	1	1	1	1
Administrative Assistant	0	0	1	1
<b>Subtotal</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>
<b>001-1060 Legal</b>				
City Attorney	1	1	1	1
Assistant City Attorney	2	3	3	3
Administrative Assistant	1	1	1	1
<b>Subtotal</b>	<b>4</b>	<b>5</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>001-1080 Facilities Management</b>				
Facilities Manager*	1	1	1	1
Maintenance Technician II**	2	2	2	2
<b>Subtotal</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
*Effective to October 1, 2023, the Facilities Manager moved from Finance 001-1100.				
**Effective to October 1, 2023, the Maintenance Technician II's moved from Facilities 025-2500.				
<b>001-1100 Finance</b>				
Assistant City Administrator/Director of Finance	1	1	1	1
Internal Auditor	1	1	1	1
Assistant Director of Finance	1	1	1	1
Accounting Manager	1	1	1	1
Senior Accountant	1	1	1	1
Grant Accountant	0	0	1	1
Accountant	2	2	2	2
Payroll Specialist	1	1	1	1
Accounts Payable Specialist	1	1	1	1
Finance Manager	1	1	1	1
Capital Asset and Compliance Accountant	1	1	1	1
Financial Analyst	0	1	1	1
<b>Subtotal</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>13</b>
PT Financial Analyst (Hours)	999	0	0	0

# CITY OF CONROE

## Personnel Summary

	<u>Actual</u> <u>2020-2021</u>	<u>Actual</u> <u>2021-2022</u>	<u>Estimated</u> <u>2022-2023</u>	<u>Budgeted</u> <u>2023-2024</u>
Management Intern (Hours)	170	300	300	300
PT Administrative Specialist II (Hours)	0	999	999	999
<b>Subtotal Hours</b>	<b>1,169</b>	<b>1,299</b>	<b>1,299</b>	<b>1,299</b>
 <b>001-1110 CDBG Administration</b>				
Assistant Director of Program	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>				
Assistant Director of Information Technology/GIS	1	1	1	1
Technology Project Supervisor	0	1	1	1
IT Infrastructure Supervisor	1	0	0	0
IT Infrastructure Specialist	1	3	3	3
Computer Systems Specialist	1	0	0	0
Applications & Business Analyst	2	3	3	3
Desktop Support Supervisor	1	1	1	1
Desktop Support Specialist	0	2	2	2
Senior Desktop Support Specialist	1	0	0	0
IT Infrastructure and Security Supervisor	0	1	1	0
IT Infrastructure and Security Manager	0	0	0	1
IT Security Analyst	1	0	0	0
GIS Supervisor	1	1	1	1
GIS Analyst	2	2	2	2
<b>Subtotal</b>	<b>12</b>	<b>15</b>	<b>15</b>	<b>15</b>
 PT Information Technology Aide (Hours)	200	200	200	200
<b>Subtotal Hours</b>	<b>200</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>
 Director of Human Resources	1	1	1	1
Risk Manager	1	1	1	1
Human Resources Manager	1	1	1	1
Senior Human Resources Clerk	0	1	0	0
Administrative Assistant	1	0	0	0
Administrative Specialist I	1	2	0	0
Administrative Specialist II	0	0	1	1
Benefits Coordinator	0	0	1	1

# CITY OF CONROE

## Personnel Summary

	<u>Actual 2020-2021</u>	<u>Actual 2021-2022</u>	<u>Estimated 2022-2023</u>	<u>Budgeted 2023-2024</u>
Employee Specialist	1	1	0	0
Human Resources Clerk	1	1	3	3
<b>Subtotal</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>8</b>
PT Switchboard Operator (Hours)	1,000	0	0	0
PT Receptionist (Hours)	800	0	0	0
PT Human Resources Clerk (Hours)	1,000	0	0	0
PT Administrative Specialist I (Hours)	0	2,800	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)	400	400	400	400
<b>Subtotal Hours</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>
<b>001-1202 Police Support Services</b>				
Lieutenant	1	2	2	2
Sergeant	1	1	1	1
Police/Patrol Officer	2	2	2	2
Facilities Maintenance Coordinator	1	1	1	1
Parking Control/Clerk	1	1	1	1
Records Manager/Police	1	1	1	1
Records Clerk	3	4	4	4
Switchboard Operator/Receptionist	1	0	0	0
Custodian	2	2	2	2
Facilities Maintenance Assistant I	1	1	1	1
Administrative Specialist I	1	1	1	1
<b>Subtotal</b>	<b>15</b>	<b>16</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	14	14	14
Police Officer	73	77	87	87
Communications Supervisor	4	4	4	4
Communications Officer	17	17	17	17

# CITY OF CONROE

## Personnel Summary

	<u>Actual 2020-2021</u>	<u>Actual 2021-2022</u>	<u>Estimated 2022-2023</u>	<u>Budgeted 2023-2024</u>
Asset Coordinator	1	1	1	1
<b>Subtotal</b>	<b>108</b>	<b>116</b>	<b>126</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	2	2	2
Sergeant	4	4	4	4
Police Officer/Investigator	24	26	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	2	2
Evidence Technician	2	2	2	2
Video Evidence Technician	2	2	2	2
<b>Subtotal</b>	<b>37</b>	<b>40</b>	<b>41</b>	<b>41</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
Assistant Fire Chief	1	1	1	1
Deputy Chief	5	5	5	5
Battalion Chief	6	6	6	6
Fire Lieutenant	31	31	31	31
Engine Operator	27	27	27	27
Firefighter	66	76	84	84
Emergency Management Specialist	1	1	1	1
Administrative Specialist II	1	1	1	1
Administrative Assistant	1	1	1	1
Asset Coordinator	1	1	1	1
<b>Subtotal</b>	<b>141</b>	<b>151</b>	<b>159</b>	<b>159</b>
PT Administrative Specialist I (Hours)	1,000	1,000	1,000	1,000

# CITY OF CONROE

## Personnel Summary

	<u>Actual</u> <u>2020-2021</u>	<u>Actual</u> <u>2021-2022</u>	<u>Estimated</u> <u>2022-2023</u>	<u>Budgeted</u> <u>2023-2024</u>
--	-----------------------------------	-----------------------------------	--------------------------------------	-------------------------------------

PT Training Facility Maintenance Personnel (Hours)	0	999	999	999
<b>Subtotal Hours</b>	<b>1,000</b>	<b>1,999</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	1	1
Superintendent Parks	1	1	0	0
Assistant Director of Recreation Operations	0	0	1	1
Recreation Manager	1	1	0	0
Recreation Center Supervisor	0	1	0	0
Administrative Specialist III	0	1	0	0
<b>Subtotal</b>	<b>4</b>	<b>6</b>	<b>4</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	6,370	0	0
PT Customer Service Representative II (Hours)	0	6,370	0	0
PT Maintenance Technician I (Hours)	0	1,000	0	0
<b>Subtotal Hours</b>	<b>3,000</b>	<b>16,740</b>	<b>3,000</b>	<b>3,000</b>

### 001-1410 CK Ray Recreation Center

Recreation Center Supervisor	1	1	1	1
Recreation Coordinator	2	2	1	1
Recreation Specialist	1	1	1	1
Administrative Specialist III	1	1	1	1
<b>Subtotal</b>	<b>5</b>	<b>5</b>	<b>4</b>	<b>4</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(OJJCC)

Community Recreation Supervisor	1	0	1	1
Administrative Specialist III	1	1	1	1
Recreation Coordinator	2	2	2	2
Recreation Specialist	0	1	1	1
<b>Subtotal</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>

PT Recreation Specialist (Hours)	1,000	1,000	1,000	1,000
PT Assistant Recreation Coordinator (Hours)	2,000	2,000	0	0
PT Recreation Leader III (Hours)	13,245	15,885	12,885	12,885

# CITY OF CONROE

## Personnel Summary

	<u>Actual 2020-2021</u>	<u>Actual 2021-2022</u>	<u>Estimated 2022-2023</u>	<u>Budgeted 2023-2024</u>
PT Recreation Leader II (Hours)	35,070	44,222	43,222	43,222
PT Recreation Leader I (Hours)	4,000	4,000	4,000	4,000
PT Customer Service Representative III (Hours)	2,110	2,110	2,110	2,110
PT Customer Service Representative II (Hours)	2,200	2,200	2,200	2,200
<b>Subtotal Hours</b>	<b>59,625</b>	<b>71,417</b>	<b>65,417</b>	<b>65,417</b>
*Effective October 1, 2022, Fund 030 (OJJCC) was moved to General Fund.				
<b>001-1430 Senior Center</b>				
Recreation Specialist	0	1	1	1
<b>Subtotal</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>
PT Recreation Specialist (Hours)	1,000	0	0	0
PT Recreation Leader II (Hours)	1,000	1,000	2,000	2,000
PT Recreation Leader III (Hours)	1,000	1,000	3,000	3,000
PT Customer Service Representative III (Hours)	0	0	1,000	1,000
<b>Subtotal Hours</b>	<b>3,000</b>	<b>2,000</b>	<b>6,000</b>	<b>6,000</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	0	0
Aquatic Coordinator - Operations	1	1	1	1
Aquatic Coordinator - Programs	1	1	1	1
Assistant Aquatic Coordinator	1	0	0	0
Aquatic Specialist	1	2	1	1
<b>Subtotal</b>	<b>7</b>	<b>7</b>	<b>5</b>	<b>5</b>
PT Water Safety Instructor (Hours)	11,000	12,080	11,000	11,000
PT Head Lifeguard (Hours)	2,800	3,304	2,800	2,800
PT Lifeguard (Hours)	10,997	18,717	10,997	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>45,461</b>	<b>36,157</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	1	1	1
Senior Maintenance Specialist	0	0	1	1
Maintenance Specialist	0	0	1	1
<b>Subtotal</b>	<b>12</b>	<b>13</b>	<b>15</b>	<b>15</b>



# CITY OF CONROE

## Personnel Summary

	<u>Actual 2020-2021</u>	<u>Actual 2021-2022</u>	<u>Estimated 2022-2023</u>	<u>Budgeted 2023-2024</u>
PT Parks Laborer (Hours)	1,000	1,000	1,000	1,000
PT Parks Ambassador (Hours)	3,000	3,000	3,000	3,000
PT Maintenance Technician I (Hours)	0	0	1,000	1,000
<b>Subtotal Hours</b>	<b>4,000</b>	<b>4,000</b>	<b>5,000</b>	<b>5,000</b>
<b>001-1460 Westside Recreation Center</b>				
Westside Recreation Center Supervisor	0	0	1	1
Administrative Specialist III	0	0	1	1
Recreation Coordinator	0	0	1	1
Recreation Specialist- Athletics	0	0	1	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>4</b>
PT Water Safety Instructor (Hours)	0	0	1,080	1,080
PT Head Lifeguard (Hours)	0	0	504	504
PT Lifeguard (Hours)	0	0	7,720	7,720
PT Customer Service Representative III (Hours)	0	0	6,370	6,370
PT Customer Service Representative II (Hours)	0	0	6,370	6,370
<b>Subtotal Hours</b>	<b>0</b>	<b>0</b>	<b>22,044</b>	<b>22,044</b>
<b>001-1500 Community Development</b>				
Assistant City Administrator/Director of Community Development	1	1	1	1
Assistant Director of Community Development	1	1	1	1
City Planner	1	1	1	1
Administrative Assistant	0	0	1	1
Administrative Specialist II	1	1	0	0
Code Enforcement Officer	4	5	5	5
Code Enforcement Officer/Abatement Coordinator	0	2	2	2
<b>Subtotal</b>	<b>8</b>	<b>11</b>	<b>11</b>	<b>11</b>
PT Administrative Intern (Hours)	0	1,040	1,040	1,040
<b>Subtotal Hours</b>	<b>0</b>	<b>1,040</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>

# CITY OF CONROE

## Personnel Summary

Actual 2020-2021	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
---------------------	---------------------	------------------------	-----------------------

The Streets Maintenance Division is authorized to overhire one (1) additional Crew Leader II.

### 001-1550 Signal Maintenance

Foreman Pump & Motor and Signal Maintenance	1	1	1	1
Journeyman Electrician	2	2	2	2
Traffic Signal Technician	1	1	1	1
<b>Subtotal</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

### 001-1560 Sign Maintenance

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>

### 001-1570 Engineering

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	1	1	0	0
Assistant Director/City Engineer	1	1	1	1
Administrative Assistant	0	0	1	1
Administrative Specialist III	1	1	0	0
Administrative Specialist II	0	0	1	1
Administrative Specialist I	1	1	0	0
Senior Project Engineer	1	2	2	2
Project Engineer	2	1	1	1
Development Coordinator	2	2	3	3
Engineering Project Coordinator	1	1	1	1
Engineering Technician	2	1	1	1
Engineering Aide	6	8	7	7
Senior Engineering Inspector	4	4	4	4
Engineering Inspector	2	3	3	3
Engineering Assistant	1	2	2	2
<b>Subtotal</b>	<b>25</b>	<b>28</b>	<b>27</b>	<b>27</b>

PT Administrative Support Specialist I (Hours)	1,000	1,000	1,000	1,000
PT Administrative Intern (Hours)	1,000	1,000	1,000	1,000
PT Engineering Assistant (Hours)	1,000	0	0	0
PT Engineering Aide (Hours)	1,000	3,024	3,024	3,024
<b>Subtotal Hours</b>	<b>4,000</b>	<b>5,024</b>	<b>5,024</b>	<b>5,024</b>

### 001-1580 Building Inspections & Permits

Assistant Director/Chief Building Official	0	1	1	1
Building Official	1	0	0	0
Senior Building Plans Examiner	0	1	1	1
Senior Building Inspector	1	0	0	0

# CITY OF CONROE

## Personnel Summary

	<u>Actual 2020-2021</u>	<u>Actual 2021-2022</u>	<u>Estimated 2022-2023</u>	<u>Budgeted 2023-2024</u>
Building Inspector	7	8	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	1	1	1
Urban Forester	0	0	1	1
<b>Subtotal</b>	<b>15</b>	<b>17</b>	<b>18</b>	<b>18</b>
PT Permit Technician (Hours)	3,120	7,240	4,120	4,120
<b>Subtotal Hours</b>	<b>3,120</b>	<b>7,240</b>	<b>4,120</b>	<b>4,120</b>
<b>TOTAL GENERAL FUND</b>	<b>506</b>	<b>547</b>	<b>585</b>	<b>585</b>
<b>WATER &amp; SEWER OPERATING FUND</b>				
<b>002-2800 Utility Billing</b>				
Utility Billing Manager	1	1	1	1
Meter Technician Supervisor	1	1	1	1
Meter Technician	5	5	5	5
Utility Billing Account Supervisor	1	1	1	1
Account Representative	4	4	4	4
<b>Subtotal</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>
PT Account Representative (Hours)	0	2,000	2,000	2,000
<b>Subtotal Hours</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>002-2810 Public Works</b>				
Assistant City Administrator/Director of Public Works	1	1	1	1
Assistant Director/W&S Util./Administration	0	1	1	1
Assistant Director/ROW Maintenance	1	1	1	1
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	1	1	1
<b>Subtotal</b>	<b>7</b>	<b>9</b>	<b>9</b>	<b>9</b>
<b>002-2820 Water</b>				
Supt. Water & Sewer Maintenance/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	5	5	5
<b>Subtotal</b>	<b>16</b>	<b>17</b>	<b>17</b>	<b>17</b>

# CITY OF CONROE

## Personnel Summary

<u>Actual</u> <u>2020-2021</u>	<u>Actual</u> <u>2021-2022</u>	<u>Estimated</u> <u>2022-2023</u>	<u>Budgeted</u> <u>2023-2024</u>
-----------------------------------	-----------------------------------	--------------------------------------	-------------------------------------

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

### 002-2880 Conroe Central Wastewater Plant

Foreman Wastewater Plant	0	1	1	1
Laboratory/Inventory Specialist	0	0	1	1
WWTP Foreman - Scada Supervisor	0	1	0	0
Wastewater Plant Operator	0	4	4	4
Maintenance Technician I	0	1	1	1
Driver/Press Operator	0	1	2	2
Pump Mechanic	0	1	1	1
Truck Driver	0	1	0	0
<b>Subtotal</b>	<b>0</b>	<b>10</b>	<b>10</b>	<b>10</b>

### 002-2881 - Southwest Wastewater Plant

Superintendent Wastewater Plant	1	1	1	1
Assistant Superintendent Wastewater Plant	1	1	1	1
Pretreatment Coordinator	1	1	1	1
Pretreatment Technician	1	1	1	1
Foreman Wastewater Plant	3	2	2	2
Wastewater Plant Operator	9	5	5	5
Maintenance Technician I	2	1	1	1
Driver/Press Operator	2	1	1	1
Pump Mechanic	2	1	1	1
<b>Subtotal</b>	<b>22</b>	<b>14</b>	<b>14</b>	<b>14</b>

### 002-2882 Sewer

Foreman Water and Sewer Maintenance	1	1	1	1
Maintenance Crew Leader III	0	1	2	2
Maintenance Crew Leader II	5	4	3	3
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.

### 002-2883 Pump & Motor Maintenance

Superintendent Pump & Motor and Signal Maintenance	1	1	1	1
Foreman Pump & Motor and Signal Maintenance	1	1	1	1
Pump Technician	1	1	1	1
Pump Mechanic	4	4	4	4
Welder	1	1	1	1
Journeyman Electrician	1	1	1	1
<b>Subtotal</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>

<b>TOTAL WATER &amp; SEWER OPERATING FUND</b>	<b>85</b>	<b>90</b>	<b>90</b>	<b>90</b>
---	-----------	-----------	-----------	-----------

# CITY OF CONROE

## Personnel Summary

Actual 2020-2021	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
---------------------	---------------------	------------------------	-----------------------

### HOTEL OCCUPANCY TAX FUND

#### 004-4010 Convention & Visitors Bureau

Convention & Visitors Bureau Manager	1	1	1	1
Marketing Manager	1	1	1	1
Group Sales and Servicing Specialist	1	1	1	1
Visitor Experience Specialist	1	1	1	1
<b>Subtotal</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
PT Marketing Intern (Hours)	0	700	1,400	1,400
<b>Subtotal Hours</b>	<b>0</b>	<b>700</b>	<b>1,400</b>	<b>1,400</b>

<b>TOTAL HOTEL OCCUPANCY TAX FUND</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
---------------------------------------	----------	----------	----------	----------

### CONROE INDUSTRIAL DEVELOPMENT CORP (CIDC) FUND

#### 009-9000 CIDC

Executive Director of Economic Development	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
<b>Subtotal</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

<b>TOTAL CIDC FUND</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
------------------------	----------	----------	----------	----------

### FLEET SERVICES FUND

#### 052-5200 Fleet Services

Fleet Services Manager	1	1	1	1
Foreman Shop	1	1	1	1
Fleet Technician III	3	3	3	3
Fleet Technician II	2	2	2	2
Fleet Technician I	3	3	3	3
Parts/Inventory/Data Specialist	1	1	1	1
<b>Subtotal</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>

PT Parts-Inventory-Data Specialist (Hours)	0	0	0	999
<b>Subtotal Hours</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>999</b>

<b>TOTAL FLEET SERVICES FUND</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>
----------------------------------	-----------	-----------	-----------	-----------

<b>TOTAL ALL FUNDS</b>	<b>611</b>	<b>657</b>	<b>695</b>	<b>695</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 103,035, is located approximately 40 miles north of downtown Houston. It surrounds Interstate Highway 45 (IH-45), which connects Dallas and Houston. IH-45 serves as Conroe's main north to south corridor. Texas Highway 105 bisects the city from 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 77.6 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 to live, work, and play.

## **Climate**

The Conroe area has an average annual temperature of 78 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 an 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 many recreational activities, beautifully maintained parks, extensive trail systems, and outstanding lake access for fishing, boating, and family outings. Special events such as Conroe KidzFest, Conroe Christmas Celebration, and Thursday Concert Series unite the community throughout the year.

Conroe has received the Texas Recreation and Park Society's Gold Medal for Excellence in Parks & Recreation for establishing an outstanding parks system with twenty parks and the City's award-winning bike and nature trails in Carl Barton, Jr. Park, Owen Park, John Burge Park and walking tracks in Candy Cane Park, Lions Park, McDade Park, and Kasmiersky Park to name a few. Options for recreation include activities and programs for all ages at the C.K. Ray Recreation Center, Westside Recreation Center, Conroe Aquatic Center and Water Park, Conroe Senior Center, and the Oscar Johnson, Jr. Community Center.

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 the residents highly value.

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, many medical professional centers are 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**

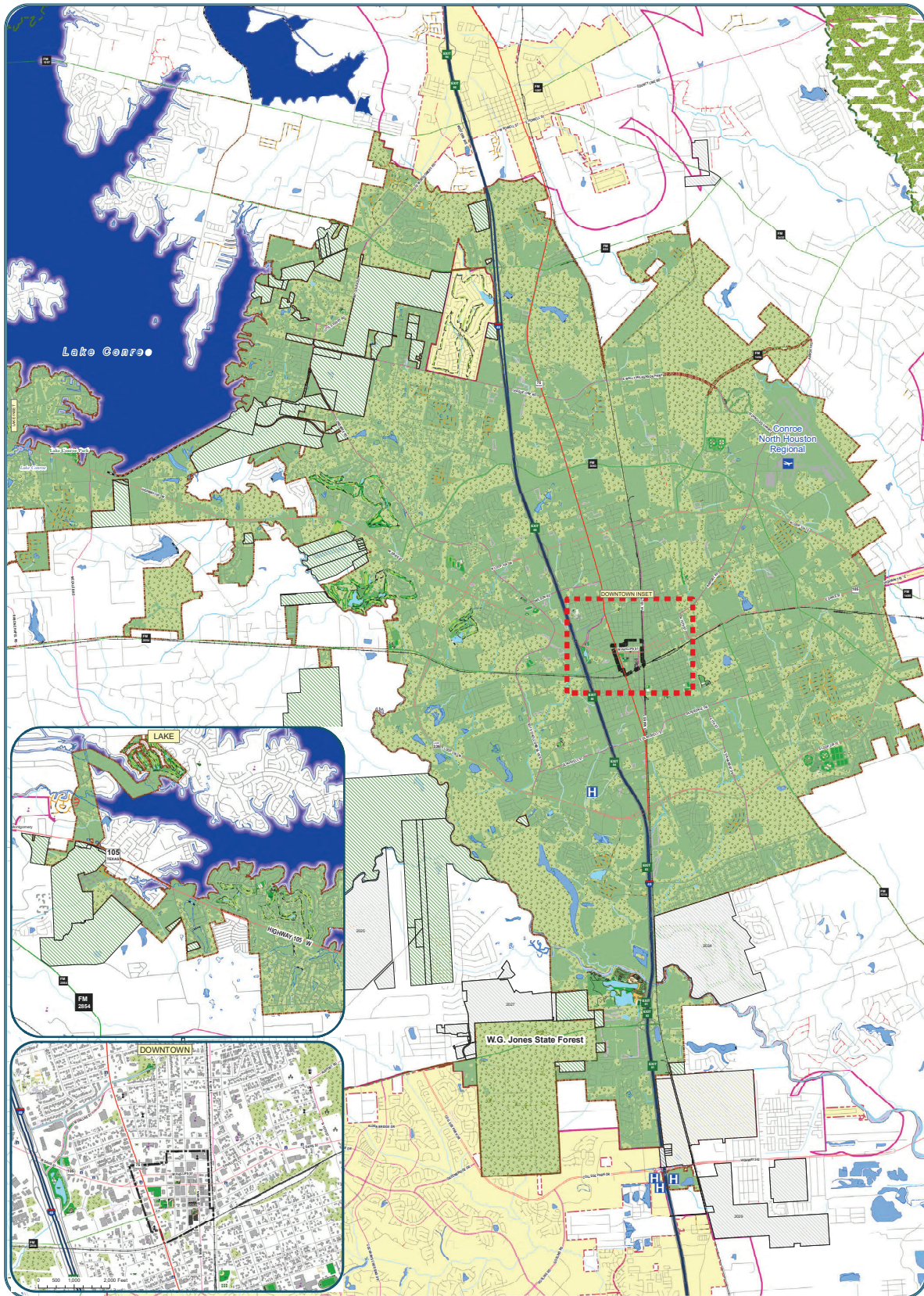
Education is an important factor for Conroe businesses and residents. The City's highly rated school system provides top-quality instruction for the younger generation. Many schools in Conroe are rated "Recognized" or above by the Texas Education Agency.

Conroe is served by the Conroe Independent School District (CISD). CISD encompasses 67 schools with more than 3,899 teachers, with a growing number of students expected to pass 70,794 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 telecommunications. The cable franchise includes Suddenlink Cable Television. The City of Conroe provides water and sewer services.

# City Limits Map



# Guide to Using the Annual Budget

The City of Conroe's FY 2023-2024 Annual Operating Budget is the result of many hours of deliberation and a 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 2023-2024 Annual Budget" section has been added to assist readers with using this document. The FY 2023-2024 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 2023-2024. 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 35 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 43 funds in the Other Operating 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, a personnel summary, an 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** contain 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, Transportation Grants (17), 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, Firearms Training Facility Fund, Fleet Services Fund, and Conroe Local Government Corporation Fund. This section also includes a summary of revenues and expenditures, and information similar to that 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, 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 city's budget process.

### **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 specifies 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, and 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, the 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 Department performed the preparation and analysis of the FY 2023-2024 budget. The process of developing and preparing the Annual Budget of the City begins in February of each year. At this 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, departmental budget request forms, and accompanying instructions. During the kickoff meeting, the Finance Department staff 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. Each projected line item is justified after carefully re-estimating the current year's expenditures and revenues. 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, 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 early August. During these meetings, the City Administrator and the Director of Finance present the Proposed Budget and the base budgets to the City Council for 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 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 before 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 allows all interested persons 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 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 from 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 the 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.
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 the 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 2023-2024 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 2023 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)
September	Public Hearing is held Vote to Ratify the Property Tax Increase (if needed) City Council adopts the Operating Budget, the Annual Tax Rate, and the Capital Improvement Program
October	Fiscal year Begins Adopted Operating Budget Book Published Adopted Capital Improvement Program Book Published Budget-in-Brief Document Published



## CERTIFICATE FOR ORDINANCE

### I.

On the 14<sup>th</sup> day of September, 2023, 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 except the following, to wit: Councilman Hardman. 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. 2674-23

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 2023 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, 2023, SPECIFYING SEPARATE COMPONENTS OF SUCH RATE FOR OPERATIONS AND MAINTENANCE AND FOR DEBT SERVICE; LEVYING AN AD VALOREM TAX FOR THE YEAR 2023; 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: 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 14<sup>th</sup> day of September, 2023.

  
SOCO M. GORJON, City Secretary

ORDINANCE NO. 2674-23

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 2023 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, 2023, SPECIFYING SEPARATE COMPONENTS OF SUCH RATE FOR OPERATIONS AND MAINTENANCE AND FOR DEBT SERVICE; LEVYING AN AD VALOREM TAX FOR THE YEAR 2023; 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 2023 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 2023 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, 2024, 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 4.97 PERCENT AND WILL INCREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$0.00.

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

PASSED AND APPROVED this 14<sup>th</sup> day of September, 2023.



JODY CZAJKOSKI, Mayor

APPROVED AS TO FORM:



MICHAEL T. GARNER, Int. City Attorney

ATTEST:



SOCO M. GORJON, City Secretary





## CERTIFICATE FOR ORDINANCE

### I.

On the 14<sup>th</sup> day of September, 2023, 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 except the following, to wit: Councilman Hardman. 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. 2676-23

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CONROE, TEXAS, ADOPTING A MUNICIPAL OPERATING BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; APPROPRIATING FUNDS IN ACCORDANCE WITH THE BUDGET; PROVIDING FOR EFFECTIVE DATE AND ORDAINING OTHER RELATED MATTERS.


### III.


Upon motion of Council Member Porter, 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 14<sup>th</sup> day of September, 2023.

  
SOCO M. GORJON, City Secretary



ORDINANCE NO. 2676-23

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CONROE, TEXAS, ADOPTING A MUNICIPAL OPERATING BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; 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, 2023, and ending September 30, 2024; 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, 2023 and ending September 30, 2024.

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	\$ 122,344,814
Water & Sewer Operating Fund	71,623,493
General Obligation Debt Service	25,230,316
Water & Sewer Debt Service	25,104,831
CIDC Debt Service	6,448,714
Convention Center Debt Service Fund	754,550
CIDC Revenue Clearing	17,146,376
Conroe Industrial Development Corporation (CIDC)	15,749,389
Vehicle & Equipment Replacement	5,482,351
W&S Vehicle & Equipment Replacement	100,000
Hotel Occupancy Tax	3,287,252
Community Development Block Grant Entitlement	719,914
Transportation Grants Fund	1,927,598
Municipal Court Special Revenue Fund	86,596
Fleet Services	3,555,120
Firearms Training Facility	-
Self Funded Insurance	13,609,244
Longmire Creek Estates PID	64,912
Wedgewood Falls PID	130,668
Shadow Lakes PID	179,809
Animal Shelter Reserve	13,250
Technology Replacement	1,001,732
<b>Total Expenditures</b>	<b>\$314,560,929</b>
Contingent Appropriation (3%)	9,436,828
<b>TOTAL APPROPRIATION</b>	<b>\$323,997,757</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 14<sup>th</sup> day of September, 2023.

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

APPROVED AS TO FORM:

ATTEST:

  
\_\_\_\_\_  
MICHAEL T. GARNER, Int. City Attorney

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



## FY 23-24 Projected Budget Summary

<b>Revenues</b>	<b>FY 21-22 Actual</b>	<b>FY 22-23 Budget</b>	<b>FY 22-23 Estimated</b>	<b>FY 23-24 Proposed</b>
General Fund	\$ 113,904,425	\$ 115,495,637	\$ 123,024,264	\$ 124,587,415
Water & Sewer Operating Fund	69,633,292	56,619,679	66,510,042	65,357,394
General Obligation Debt Service	18,867,756	24,914,643	25,394,192	25,541,743
Water & Sewer Debt Service	18,104,738	21,105,522	21,537,170	25,104,831
CIDC Debt Service	6,446,067	6,448,606	6,447,106	6,448,714
Convention Center Debt Service Fund	1,000,000	537,963	309,025	754,550
CIDC Revenue Clearing	16,807,471	16,164,913	17,495,770	17,146,376
Conroe Industrial Development Corporation	22,571,618	9,774,649	41,700,428	10,798,662
Vehicle & Equipment Replacement	4,624,241	2,290,570	2,796,628	4,711,543
W&S Vehicle & Equipment Replacement	432,404	423,861	541,653	547,413
Hotel Occupancy Tax	2,697,168	2,518,361	2,579,355	3,539,508
Community Development Block Grant Entitlement	1,413,770	1,180,168	448,887	719,914
Facilities Management	1,818,266	1,215,023	1,091,801	-
Transportation Grants Fund	1,459,247	2,326,376	1,318,705	1,927,598
Oscar Johnson, Jr Community Center	4,900	-	-	-
Municipal Court Special Revenue Fund	133,205	111,772	101,318	114,386
Fleet Services	2,401,089	3,458,676	2,297,802	3,491,080
Firearms Training Facility	-	47,387	37,500	37,500
Self Funded Insurance	11,853,505	14,596,046	14,447,945	12,829,250
Longmire Creek Estates PID	80,999	82,000	88,280	84,000
Wedgewood Falls PID	187,971	182,000	201,696	185,000
Shadow Lakes PID	190,765	190,000	193,950	190,000
Animal Shelter Reserve	179,400	268,241	183,555	183,555
Technology Replacement	975,000	1,379,550	1,379,550	1,110,000
Disaster Recovery Grants	430,167	-	-	-
Conroe Local Government Corporation	-	5,133,624	5,143,880	-
<b>Total Revenues</b>	<b>\$ 296,217,463</b>	<b>\$ 286,465,267</b>	<b>\$ 335,270,502</b>	<b>\$ 305,410,432</b>

<b>Expenditures</b>	<b>FY 21-22 Actual</b>	<b>FY 22-23 Budget</b>	<b>FY 22-23 Estimated</b>	<b>FY 23-24 Proposed</b>
General Fund	\$ 104,109,449	\$ 128,398,799	\$ 129,578,410	\$ 122,344,814
Water & Sewer Operating Fund	67,319,493	64,439,638	68,643,332	71,623,493
General Obligation Debt Service	19,084,884	25,789,180	25,535,991	25,230,316
Water & Sewer Debt Service	43,418,322	21,105,522	21,537,170	25,104,831
CIDC Debt Service	6,447,867	6,448,606	6,447,106	6,448,714
Convention Center Debt Service Fund	619,767	618,050	618,050	754,550
CIDC Revenue Clearing	16,127,459	16,164,913	17,495,770	17,146,376
Conroe Industrial Development Corporation	12,445,329	19,075,557	8,945,612	15,749,389
Vehicle & Equipment Replacement	2,817,997	4,801,938	6,209,378	5,482,351
W&S Vehicle & Equipment Replacement	165,128	403,849	493,298	100,000
Hotel Occupancy Tax	4,837,982	2,789,717	2,711,964	3,287,252
Community Development Block Grant Entitlement	1,413,770	1,180,168	448,887	719,914
Facilities Management	1,860,515	1,224,248	1,259,461	-
Transportation Grants Fund	1,459,247	2,326,376	1,318,705	1,927,598
Oscar Johnson, Jr Community Center	5,086	-	-	-
Municipal Court Special Revenue Fund	47,374	183,456	133,650	86,596
Fleet Services	2,418,897	3,550,746	2,592,281	3,555,120
Firearms Training Facility	-	9,887	9,887	-
Self Funded Insurance	11,603,944	13,450,003	12,449,861	13,609,244
Longmire Creek Estates PID	64,564	64,780	64,780	64,912
Wedgewood Falls PID	129,713	129,766	130,341	130,668
Shadow Lakes PID	179,298	179,557	179,687	179,809
Animal Shelter Reserve	53,253	97,890	62,692	13,250
Technology Replacement	465,119	1,332,261	1,332,261	1,001,732
Disaster Recovery Grants	430,167	-	-	-
Conroe Local Government Corporation	-	2,001,328	1,990,828	-
<b>Total Expenditures</b>	<b>\$ 297,524,623</b>	<b>\$ 315,766,234</b>	<b>\$ 310,189,402</b>	<b>\$ 314,560,929</b>



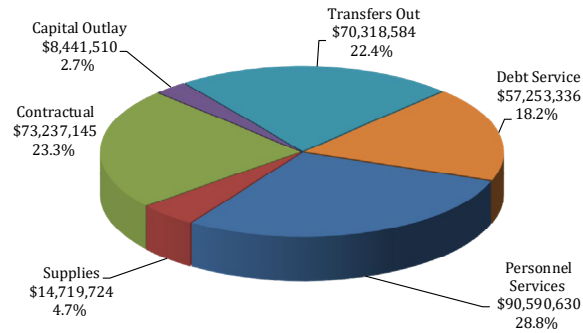
## FY 23-24 Projected Fund Balances

	Fund Balance/ Working Capital 10/1/2022	Estimated Revenues 2022-2023	Estimated Expenditures 2022-2023	New Fund Balance 9/30/2023	Proposed Revenues 2023-2024	Proposed Expenditures 2023-2024	Projected Fund Balance 9/30/2024	% Change From 9/30/23 to 9/30/24
General Fund	\$ 54,149,989	\$ 123,024,264	\$ 129,578,410	\$ 47,385,935	\$ 124,587,415	\$ 122,344,814	\$ 49,628,536	4.7%
Water & Sewer Operating Fund	38,139,733	66,510,042	68,643,332	36,006,443	65,357,394	71,623,493	29,740,344	-17.4%
General Obligation Debt Service	11,051,778	25,394,192	25,535,991	10,909,979	25,541,743	25,230,316	11,221,406	2.9%
Water & Sewer Debt Service	10	21,537,170	21,537,170	10	25,104,831	25,104,831	10	0.0%
CIDC Debt Service	-	6,447,106	6,447,106	-	6,448,714	6,448,714	-	N/A
Convention Center Debt Service Fund	380,364	309,025	618,050	71,339	754,550	754,550	71,339	0.0%
CIDC Revenue Clearing	-	17,495,770	17,495,770	-	17,146,376	17,146,376	-	N/A
Conroe Industrial Development Corporation	21,254,998	41,700,428	8,945,612	54,009,814	10,798,662	15,749,389	49,059,087	-9.2%
Vehicle & Equipment Replacement	6,283,419	2,796,628	6,209,378	2,870,669	4,711,543	5,482,351	2,099,861	-26.9%
Water & Sewer Vehicle & Equipment Replacement	1,678,595	541,653	493,298	1,726,950	547,413	100,000	2,174,363	25.9%
Hotel Occupancy Tax	1,505,846	2,579,355	2,711,964	1,373,237	3,539,508	3,287,252	1,625,493	18.4%
Community Development Block Grant Entitlement	-	448,887	448,887	-	719,914	719,914	-	N/A
*Facilities Management	(42,248)	1,091,801	1,259,461	-	-	-	-	N/A
Transportation Grants	-	1,318,705	1,318,705	-	1,927,598	1,927,598	-	N/A
Municipal Court Special Revenue Fund	460,184	101,318	133,650	427,852	114,386	86,596	455,642	6.5%
Fleet Services	274,547	2,297,802	2,592,281	(19,932)	3,491,080	3,555,120	(83,972)	321.3%
Firearms Training Facility	134,374	37,500	9,887	161,987	37,500	-	199,487	23.2%
Self Funded Insurance	3,031,631	14,447,945	12,449,861	5,029,715	12,829,250	13,609,244	4,249,721	-15.5%
Longmire Creek Estates PID	48,244	88,280	64,780	71,744	84,000	64,912	90,832	26.6%
Wedgewood Falls PID	178,231	201,696	130,341	249,586	185,000	130,668	303,918	21.8%
Shadow Lakes PID	75,964	193,950	179,687	90,227	190,000	179,809	100,418	11.3%
Animal Shelter Reserve	622,552	183,555	62,692	743,415	183,555	13,250	913,720	22.9%
Technology Replacement	662,742	1,379,550	1,332,261	710,031	1,110,000	1,001,732	818,299	15.2%
Disaster Recovery Grants	-	-	-	-	-	-	-	N/A
Conroe Local Government Corporation	1,500,000	5,143,880	1,990,828	4,653,052	-	-	4,653,052	0.0%
<b>TOTAL</b>	<b>\$ 141,390,953</b>	<b>\$ 335,270,502</b>	<b>\$ 310,189,402</b>	<b>\$ 166,472,053</b>	<b>\$ 305,410,432</b>	<b>\$ 314,560,929</b>	<b>\$ 157,321,556</b>	<b>-5.5%</b>

The Projected Fund Balance in the CIDC General Fund as of September 30, 2023, is reduced by \$6,014,317 for Debt Service Reserve.

\*Facilities Management was moved to the General Fund as of 9/30/2023. Facilities Management negative fund balance of -\$209,908 was moved to the General Fund.

## Consolidated Budget Summary Expenditures by Category and Department

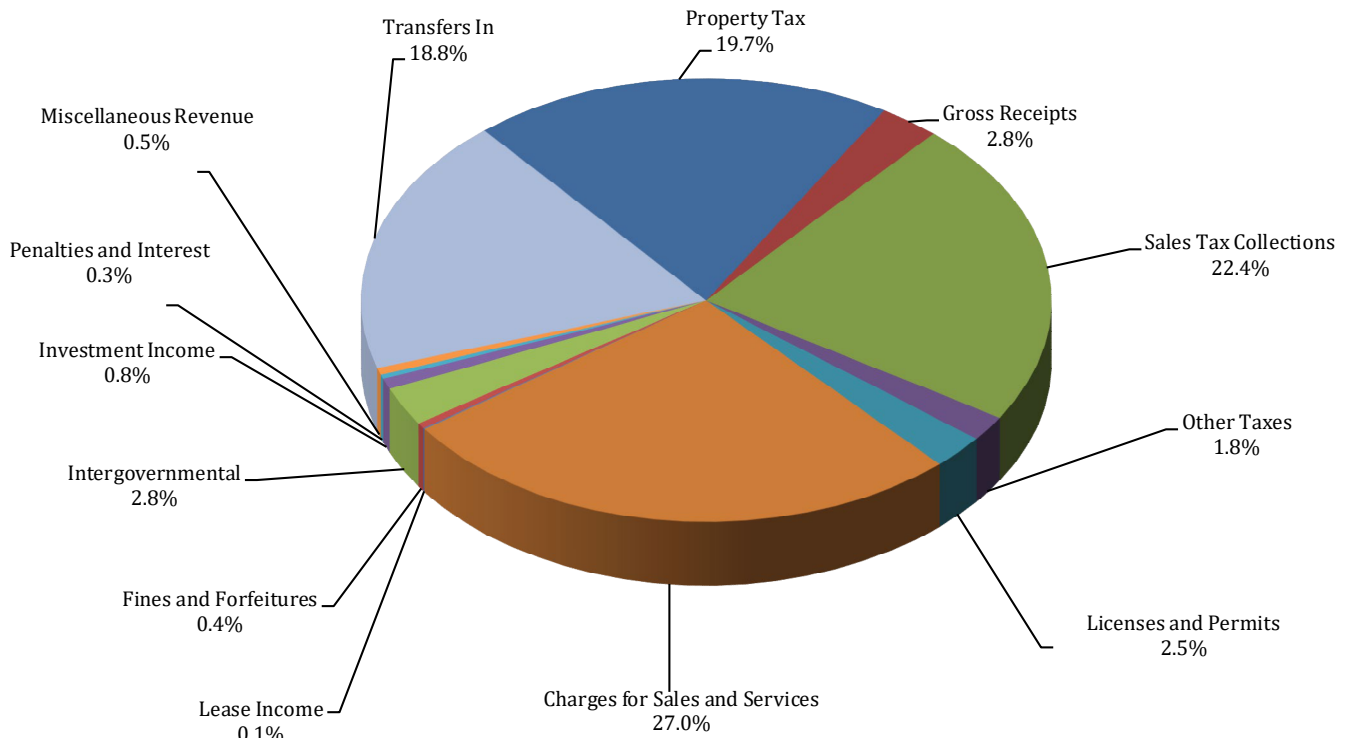


	Personnel Services	Supplies	Contractual	Capital Outlay	Transfers Out	Debt Service	Totals
Administration	\$ 561,802	\$ 14,869	\$ 266,035	\$ -	\$ -	\$ -	\$ 842,706
Mayor & City Council	977,728	20,168	235,602	-	-	-	1,233,498
Communications	120,824	16,000	7,239	-	-	-	144,063
Transportation	1,551,827	229,600	1,487,195	-	-	-	3,268,622
Downtown Development	190,056	500	575,250	-	-	-	765,806
Legal	819,452	10,350	126,905	-	-	-	956,707
Municipal Court	933,594	53,212	516,154	-	-	-	1,502,960
Facilities Management	304,811	102,497	1,116,406	-	-	-	1,523,714
Finance	1,896,615	37,895	888,668	-	-	-	2,823,178
CDBG Administration	153,095	10,800	99,313	-	-	-	263,208
Purchasing - Warehouse	396,903	24,719	29,970	-	-	-	451,592
Information Technology	2,031,756	133,700	2,899,861	-	-	-	5,065,317
Human Resources	1,087,700	31,355	107,776	-	-	-	1,226,831
Police Administration	1,585,349	68,767	565,127	-	-	-	2,219,243
Police Support Services	1,630,062	110,917	176,384	41,260	-	-	1,958,623
Police Patrol	15,802,464	2,077,681	741,298	-	-	-	18,621,443
Police Investigative Services	5,416,218	239,526	206,881	-	-	-	5,862,625
Police Animal Services	190,822	29,800	599,536	26,754	-	-	846,912
Police CVEP	151,239	14,800	2,350	-	-	-	168,389
Fire	23,464,782	1,437,600	1,279,717	-	-	-	26,182,099
Parks & Recreation Administration	797,829	11,500	335,853	-	-	-	1,145,182
CK Ray Recreation Center	749,521	80,090	417,905	-	-	-	1,247,516
Oscar Johnson, Jr Community Center	1,416,324	66,550	217,690	-	-	-	1,700,564
Senior Center	105,689	17,100	82,021	-	-	-	204,810
Aquatic Center	1,016,367	270,314	311,597	-	-	-	1,598,278
Parks Operations	1,387,663	234,520	1,671,811	324,535	-	-	3,618,529
Westside Recreation Center	648,753	135,600	335,900	-	-	-	1,120,253
Community Development	1,387,823	68,935	559,935	-	-	-	2,016,693
Drainage Maintenance	799,893	265,318	70,864	250,000	-	-	1,386,075
Streets Maintenance	2,595,533	709,321	1,452,005	-	-	-	4,756,859
Signal Maintenance	460,557	819,350	373,474	-	-	-	1,653,381
Sign Maintenance	733,189	176,750	2,400	-	-	-	912,339
Engineering	3,332,109	95,850	806,963	-	-	-	4,234,922
Building Inspections & Permits	1,890,552	97,036	179,268	-	-	-	2,166,856
GF Non-Departmental	1,992,955	56,000	6,267,950	-	10,338,113	-	18,655,018
Utility Billing	1,083,988	629,872	958,096	170,000	-	-	2,841,956
Public Works	1,352,176	89,090	838,481	550,000	-	-	2,829,747
Water	1,660,449	1,566,974	2,474,499	500,000	-	-	6,201,922
Surface Water	-	-	18,507,265	-	-	-	18,507,265
Conroe Central Wastewater Plant	788,670	357,350	975,025	-	-	-	2,121,045
Wastewater Treatment Plant	1,430,771	942,509	963,178	-	-	-	3,336,458
Sewer	1,635,673	308,026	629,761	500,000	-	-	3,073,460
Pump & Motor Maintenance	945,561	315,227	215,000	-	-	-	1,475,788
W&S Non-Departmental	643,936	-	2,015,014	-	28,576,901	-	31,235,851
Debt Service Fund	-	-	25,000	-	260,075	57,253,336	57,538,411
CIDC General Fund	808,470	19,500	2,372,692	-	29,695,103	-	32,895,765
Vehicle & Equipment Replacement	-	-	224,805	5,257,546	-	-	5,482,351
W&S Vehicle & Equipment Replacement	-	-	-	100,000	-	-	100,000
Convention & Visitors Bureau	401,273	15,500	2,407,851	-	462,629	-	3,287,252
CDBG Entitlement	-	-	596,914	-	123,000	-	719,914
Transportation Grants Fund	-	92,234	1,304,694	81,670	449,000	-	1,927,598
Municipal Court Special Revenue Fund	-	15,525	10,875	-	60,196	-	86,596
Fleet Services	1,257,804	2,139,167	66,068	84,523	7,558	-	3,555,120
Firearms Training Facility	-	-	-	-	-	-	-
Self Funded Insurance	-	-	13,609,244	-	-	-	13,609,244
Longmire Creek Estates PID	-	-	6,180	-	58,732	-	64,912
Wedgewood Falls PID	-	-	12,000	-	118,668	-	130,668
Shadow Lakes PID	-	-	11,200	-	168,609	-	179,809
Animal Shelter Reserve	-	13,250	-	-	-	-	13,250
Technology Replacement Fund	-	446,510	-	555,222	-	-	1,001,732
Conroe Local Government Corporation	-	-	-	-	-	-	-
<b>TOTALS</b>	<b>\$ 90,590,630</b>	<b>\$ 14,719,724</b>	<b>\$ 73,237,145</b>	<b>\$ 8,441,510</b>	<b>\$ 70,318,584</b>	<b>\$ 57,253,336</b>	<b>\$ 314,560,929</b>

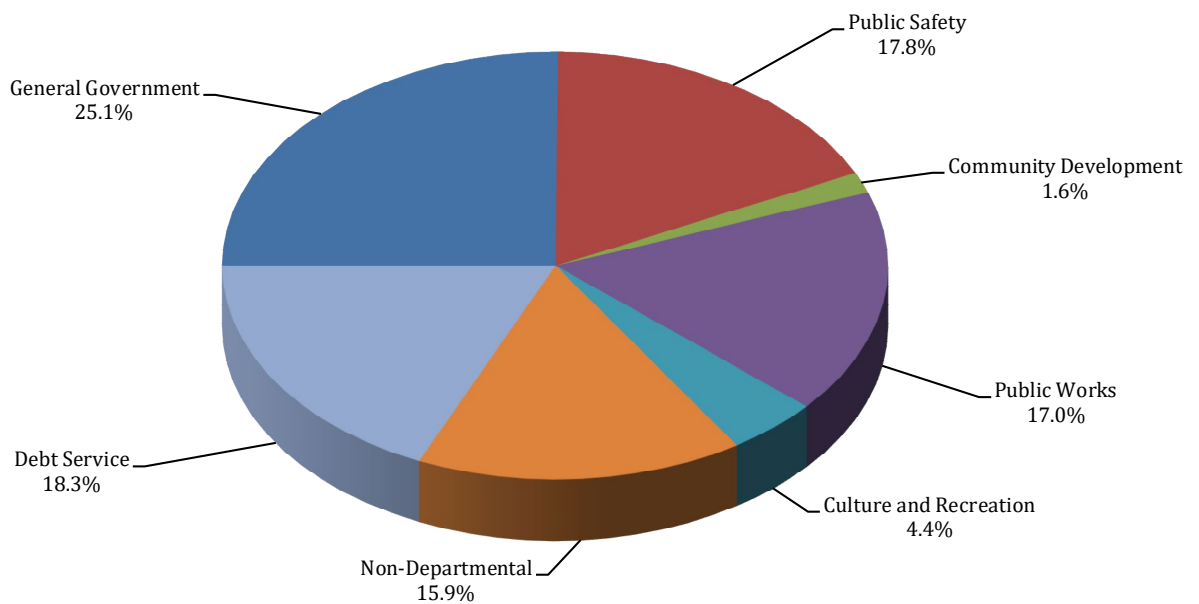
# Consolidated Budget Summary by Fund Group

	General Fund	Water & Sewer Operating Fund	Debt Service	Other Fund	Grand Total
<b>Revenues:</b>					
Property Tax	\$ 42,622,358	\$ -	\$ 17,666,776	\$ -	\$ 60,289,134
Gross Receipts	8,620,611	-	-	-	8,620,611
Sales Tax Collections	51,329,552	-	-	17,146,376	68,475,928
Other Taxes	2,122,032	-	-	3,504,833	5,626,865
Licenses and Permits	7,595,448	-	-	-	7,595,448
Charges for Sales and Services	4,923,896	61,251,296	-	16,196,305	82,371,497
Lease Income	207,912	1,650	-	1,000	210,562
Fines and Forfeitures	1,157,052	-	-	114,386	1,271,438
Intergovernmental	3,003,672	2,644,030	-	2,864,412	8,512,114
Investment Income	1,082,974	662,420	208,407	462,562	2,416,363
Penalties and Interest	169,142	679,660	96,902	-	945,704
Miscellaneous Revenue	594,249	77,545	453,124	459,000	1,583,918
Transfers In	1,158,517	40,793	39,424,629	16,866,911	57,490,850
<b>Total Revenues</b>	<b>\$ 124,587,415</b>	<b>\$ 65,357,394</b>	<b>\$ 57,849,838</b>	<b>\$ 57,615,785</b>	<b>\$ 305,410,432</b>
Beginning Fund Balances	\$ 47,385,935	\$ 36,006,443	\$ 10,981,328	\$ 72,098,347	\$ 166,472,053
<b>Total Available Resources</b>	<b>\$ 171,973,350</b>	<b>\$ 101,363,837</b>	<b>\$ 68,831,166</b>	<b>\$ 129,714,132</b>	<b>\$ 471,882,485</b>
<b>Expenditures:</b>					
General Government	\$ 20,068,204	\$ -	\$ -	\$ 58,933,795	\$ 79,001,998
Public Safety	55,859,334	-	-	13,250	55,872,584
Community Development	4,183,549	-	-	719,914	4,903,463
Public Works	12,943,576	40,387,642	-	100,000	53,431,218
Culture and Recreation	10,635,133	-	-	3,287,252	13,922,385
Non-Departmental	18,655,018	31,235,851	-	-	49,890,869
Debt Service:					
Principal	-	-	29,890,000	-	29,890,000
Interest	-	-	26,892,213	-	26,892,213
Administrative Fees	-	-	756,198	-	756,198
<b>Total Expenditures</b>	<b>\$ 122,344,814</b>	<b>\$ 71,623,493</b>	<b>\$ 57,538,411</b>	<b>\$ 63,054,211</b>	<b>\$ 314,560,929</b>
Ending Fund Balances	\$ 49,628,536	\$ 29,740,344	\$ 11,292,755	\$ 66,659,921	\$ 157,321,556
<b>Total Fund Commitments/ Fund Balance</b>	<b>\$ 171,973,350</b>	<b>\$ 101,363,837</b>	<b>\$ 68,831,166</b>	<b>\$ 129,714,132</b>	<b>\$ 471,882,485</b>

## Consolidated Summary of Revenues by Source



## Consolidated Summary of Expenditures by Function



## FY 23-24 Projected Budget Summary By Category

	Major Funds							
	General Fund				Water & Sewer Operating Fund			
	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Estimated	FY 23-24 Proposed	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Estimated	FY 23-24 Proposed
<b>Revenues</b>								
Property Tax	\$ 32,451,443	\$ 38,894,321	\$ 37,562,760	\$ 42,622,358	\$ -	\$ -	\$ -	\$ -
Gross Receipts	8,122,686	8,005,691	8,612,254	8,620,611	-	-	-	-
Sales Tax Collections	50,422,632	48,495,140	52,622,902	51,329,552	-	-	-	-
Other Taxes	2,060,628	2,009,675	2,122,032	2,122,032	-	-	-	-
Licenses and Permits	8,138,758	7,149,970	7,563,437	7,595,448	-	-	-	-
Charges for Sales and Services	4,864,080	4,597,783	4,779,021	4,923,896	59,949,473	54,171,537	61,519,868	61,251,296
Lease Income	357,109	186,806	174,617	207,912	150	-	1,650	1,650
Fines and Forfeitures	1,344,930	1,350,433	1,157,052	1,157,052	-	-	-	-
Intergovernmental	4,773,037	3,784,859	3,860,672	3,003,672	3,026,955	1,656,251	2,733,427	2,644,030
Investment Income	477,521	123,827	2,733,701	1,082,974	294,256	120,361	1,381,024	662,420
Net Change in Fair Value of Investments	(580,100)	-	-	-	(457,571)	-	-	-
Penalties and Interest	172,827	177,763	214,847	169,142	602,794	539,112	679,660	679,660
Miscellaneous Revenue	1,135,904	254,715	1,327,030	594,249	4,410,788	2,400	77,713	77,545
Transfers In	162,969	464,654	293,939	1,158,517	1,806,446	130,018	116,700	40,793
<b>Total Revenues</b>	<b>\$ 113,904,425</b>	<b>\$ 115,495,637</b>	<b>\$ 123,024,264</b>	<b>\$ 124,587,415</b>	<b>\$ 69,633,292</b>	<b>\$ 56,619,679</b>	<b>\$ 66,510,042</b>	<b>\$ 65,357,394</b>
<b>Expenditures</b>								
Personnel Services	\$ 67,519,535	\$ 77,265,534	\$ 77,943,541	\$ 78,581,859	\$ 7,682,962	\$ 9,347,073	\$ 9,799,467	\$ 9,541,225
Supplies	6,986,817	8,026,785	9,096,870	7,768,990	3,699,401	3,685,305	5,003,701	4,209,048
Contractual	16,192,518	21,571,565	21,607,595	25,013,303	32,980,250	25,009,352	28,327,241	27,576,319
Capital Outlay	2,859,774	7,715,490	7,739,490	642,549	-	1,851,853	1,845,015	1,720,000
Transfers Out	10,245,421	13,819,425	13,190,915	10,338,113	22,956,548	24,546,055	23,667,908	28,576,901
Debt Service	305,384	-	-	-	332	-	-	-
<b>Total Expenditures</b>	<b>\$104,109,449</b>	<b>\$ 128,398,799</b>	<b>\$ 129,578,410</b>	<b>\$122,344,814</b>	<b>\$ 67,319,494</b>	<b>\$ 64,439,638</b>	<b>\$ 68,643,332</b>	<b>\$ 71,623,493</b>

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

## FY 23-24 Projected Budget Summary By Category

	Non-Major Funds				Total All Funds			
	Other Funds							
	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Estimated	FY 23-24 Proposed	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Estimated	FY 23-24 Proposed
<b>Revenues</b>								
Property Tax	\$ 13,092,648	\$ 16,081,678	\$ 16,066,466	\$ 17,666,776	\$ 45,544,090	\$ 54,975,999	\$ 53,629,226	\$ 60,289,134
Gross Receipts	-	-	-	-	8,122,686	8,005,691	8,612,254	8,620,611
Sales Tax Collections	16,807,471	16,164,913	17,495,770	17,146,376	67,230,103	64,660,053	70,118,672	68,475,928
Other Taxes	2,685,151	2,515,164	2,515,164	3,504,833	4,745,779	4,524,839	4,637,196	5,626,865
Licenses and Permits	-	-	-	-	8,138,758	7,149,970	7,563,437	7,595,448
Charges for Sales and Services	14,228,119	18,053,574	16,621,615	16,196,305	79,041,672	76,822,894	82,920,504	82,371,497
Lease Income	105,266	186,806	64,584	1,000	462,525	373,612	240,851	210,562
Fines and Forfeitures	133,205	111,772	101,318	114,386	1,478,136	1,462,205	1,258,370	1,271,438
Intergovernmental	3,482,583	3,733,331	1,984,492	2,864,412	11,282,576	9,174,441	8,578,591	8,512,114
Investment Income	374,222	167,675	1,232,562	670,969	1,145,999	411,863	5,347,287	2,416,363
Net Change in Fair Value of Investments	(349,055)	-	-	-	(1,386,726)	-	-	-
Penalties and Interest	71,715	96,759	98,171	96,902	847,337	813,634	992,678	945,704
Miscellaneous Revenue	14,248,794	995,965	31,997,591	912,124	19,795,486	1,253,080	33,402,334	1,583,918
Transfers In	47,799,627	56,242,314	57,558,463	56,291,540	49,769,042	56,836,986	57,969,102	57,490,850
<b>Total Revenues</b>	<b>\$ 112,679,746</b>	<b>\$ 114,349,951</b>	<b>\$ 145,736,196</b>	<b>\$ 115,465,623</b>	<b>\$ 296,217,463</b>	<b>\$ 286,465,267</b>	<b>\$ 335,270,502</b>	<b>\$ 305,410,432</b>
<b>Expenditures</b>								
Personnel Services	\$ 2,345,886	\$ 2,646,983	\$ 2,418,415	\$ 2,467,546	\$ 77,548,383	\$ 89,259,589	\$ 90,161,423	\$ 90,590,630
Supplies	2,100,362	2,842,385	2,120,993	2,741,686	12,786,580	14,554,475	16,221,564	14,719,724
Contractual	20,241,220	24,462,792	21,598,012	20,647,523	69,413,987	71,043,709	71,532,848	73,237,145
Capital Outlay	3,812,146	6,120,392	7,490,944	6,078,961	6,671,920	15,687,735	17,075,449	8,441,510
Transfers Out	55,253,045	33,137,326	24,200,979	31,403,570	88,455,013	71,502,806	61,059,802	70,318,584
Debt Service	42,343,022	53,717,920	54,138,317	57,253,336	42,648,739	53,717,920	54,138,317	57,253,336
<b>Total Expenditures</b>	<b>\$ 126,095,681</b>	<b>\$ 122,927,798</b>	<b>\$ 111,967,660</b>	<b>\$ 120,592,622</b>	<b>\$ 297,524,624</b>	<b>\$ 315,766,234</b>	<b>\$ 310,189,402</b>	<b>\$ 314,560,929</b>

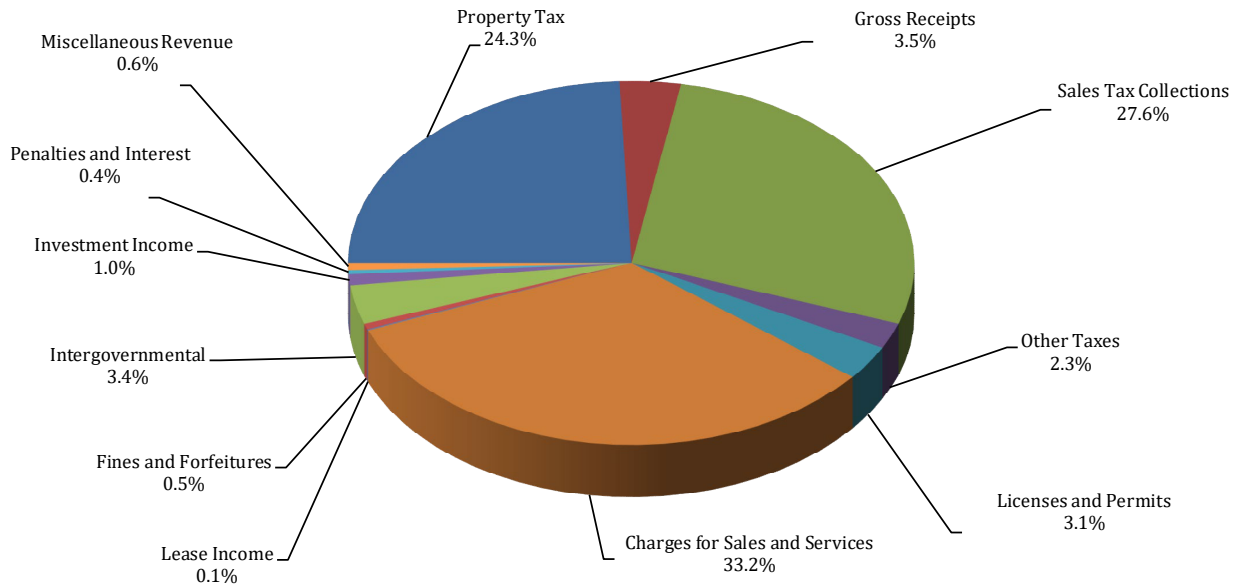
**Notes:** Major funds each comprise at least 10% of the total appropriated budget.

# Consolidated Budget Summary by Fund Group

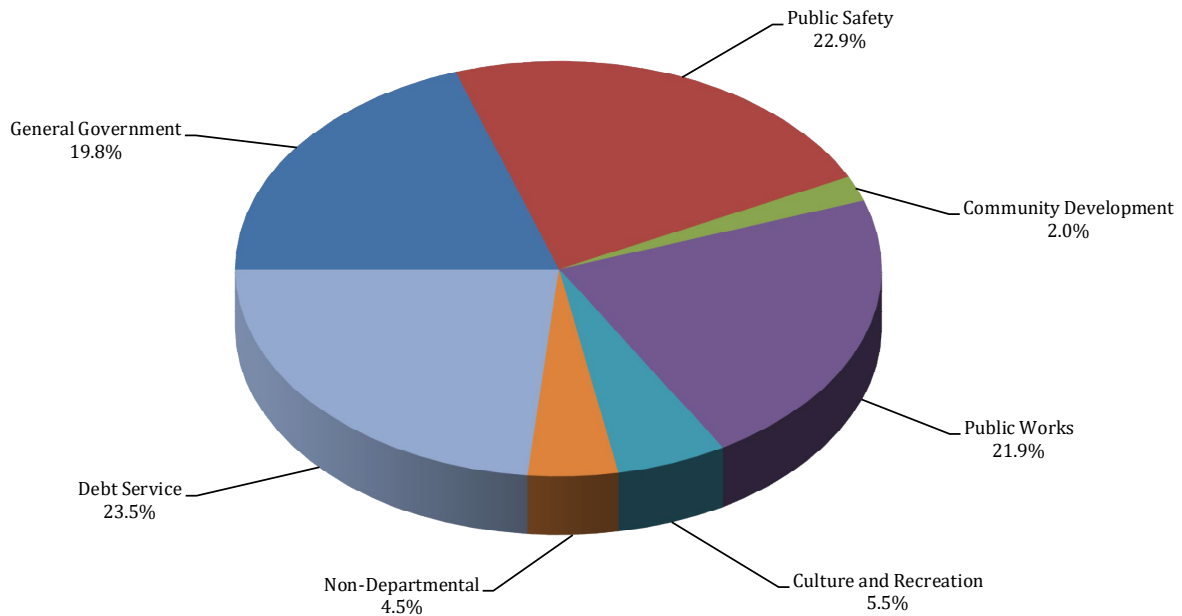
(Net of Interfund Transfers)

	Water & Sewer Operating				
	General Fund	Fund	Debt Service	Other Fund	Grand Total
<b>Revenues:</b>					
Property Tax	\$ 42,622,358	\$ -	\$ 17,666,776	\$ -	\$ 60,289,134
Gross Receipts	8,620,611	-	-	-	8,620,611
Sales Tax Collections	51,329,552	-	-	17,146,376	68,475,928
Other Taxes	2,122,032	-	-	3,504,833	5,626,865
Licenses and Permits	7,595,448	-	-	-	7,595,448
Charges for Sales and Services	4,923,896	61,251,296	-	16,196,305	82,371,497
Lease Income	207,912	1,650	-	1,000	210,562
Fines and Forfeitures	1,157,052	-	-	114,386	1,271,438
Intergovernmental	3,003,672	2,644,030	-	2,864,412	8,512,114
Investment Income	1,082,974	662,420	208,407	462,562	2,416,363
Penalties and Interest	169,142	679,660	96,902	-	945,704
Miscellaneous Revenue	594,249	77,545	453,124	459,000	1,583,918
<b>Total Revenues</b>	<b>\$ 123,428,898</b>	<b>\$ 65,316,601</b>	<b>\$ 18,425,209</b>	<b>\$ 40,748,874</b>	<b>\$ 247,919,582</b>
Transfers In	1,158,517	40,793	39,424,629	16,866,911	57,490,850
<b>Total Revenues After Transfers In</b>	<b>\$ 124,587,415</b>	<b>\$ 65,357,394</b>	<b>\$ 57,849,838</b>	<b>\$ 57,615,785</b>	<b>\$ 305,410,432</b>
<b>Expenditures:</b>					
General Government	\$ 20,068,204	\$ -	\$ -	\$ 28,375,929	\$ 48,444,132
Public Safety	55,859,334	-	-	13,250	55,872,584
Community Development	4,183,549	-	-	596,914	4,780,463
Public Works	12,943,576	40,387,642	-	100,000	53,431,218
Culture and Recreation	10,635,133	-	-	2,824,623	13,459,756
Non-Departmental	8,316,905	2,658,950	-	-	10,975,855
Debt Service:					
Principal	-	-	29,890,000	-	29,890,000
Interest	-	-	26,892,213	-	26,892,213
Administrative Fees	-	-	496,123	-	496,123
<b>Total Expenditures</b>	<b>\$ 112,006,701</b>	<b>\$ 43,046,592</b>	<b>\$ 57,278,336</b>	<b>\$ 31,910,716</b>	<b>\$ 244,242,345</b>
Transfers Out	10,338,113	28,576,901	260,075	31,143,495	70,318,584
<b>Total Expenditures After Transfers Out</b>	<b>\$ 122,344,814</b>	<b>\$ 71,623,493</b>	<b>\$ 57,538,411</b>	<b>\$ 63,054,211</b>	<b>\$ 314,560,929</b>

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



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





**FY 23-24 Projected Budget Summary  
(Net of Interfund Transfers)**

<b>Revenues</b>	<b>FY 21-22 Actual</b>	<b>FY 22-23 Budget</b>	<b>FY 22-23 Estimated</b>	<b>FY 23-24 Proposed</b>
General Fund	\$ 113,741,456	\$ 115,030,983	\$ 122,730,325	\$ 123,428,898
Water & Sewer Operating Fund	67,826,846	56,489,661	66,393,342	65,316,601
General Obligation Debt Service	13,789,191	16,731,346	16,995,937	18,425,209
Water & Sewer Debt Service	-	-	442,898	-
CIDC Debt Service	-	-	-	-
Convention Center Debt Service Fund	-	-	-	-
CIDC Revenue Clearing	16,807,471	16,164,913	17,495,770	17,146,376
Conroe Industrial Development Corporation	12,890,225	58,342	30,653,264	101,000
Vehicle & Equipment Replacement	236,858	4,920	510,978	132,935
W&S Vehicle & Equipment Replacement	19,922	283	118,075	66,772
Hotel Occupancy Tax	2,697,168	2,518,361	2,567,333	3,539,508
Community Development Block Grant Entitlement	1,413,770	1,180,168	448,887	719,914
Facilities Management	104,266	186,806	63,584	-
Transportation Grants Fund	1,459,247	2,326,376	1,318,705	1,927,598
Oscar Johnson, Jr Community Center	4,900	-	-	-
Municipal Court Special Revenue Fund	133,205	111,772	101,318	114,386
Fleet Services	2,401,089	3,458,676	2,297,802	3,491,080
Firearms Training Facility	-	47,387	37,500	37,500
Self Funded Insurance	11,853,505	14,596,046	14,447,945	12,829,250
Longmire Creek Estates PID	80,999	82,000	88,280	84,000
Wedgewood Falls PID	187,971	182,000	201,696	185,000
Shadow Lakes PID	190,765	190,000	193,950	190,000
Animal Shelter Reserve	179,400	268,241	183,555	183,555
Technology Replacement	-	-	-	-
Disaster Recovery Grants	430,167	-	-	-
Conroe Local Government Corporation	-	-	10,256	-
<b>Total Revenues</b>	<b>\$ 246,448,421</b>	<b>\$ 229,628,281</b>	<b>\$ 277,301,400</b>	<b>\$ 247,919,582</b>
Transfers In	49,769,042	56,836,986	57,969,102	57,490,850
<b>Total Revenues after Transfers In</b>	<b>\$ 296,217,463</b>	<b>\$ 286,465,267</b>	<b>\$ 335,270,502</b>	<b>\$ 305,410,432</b>

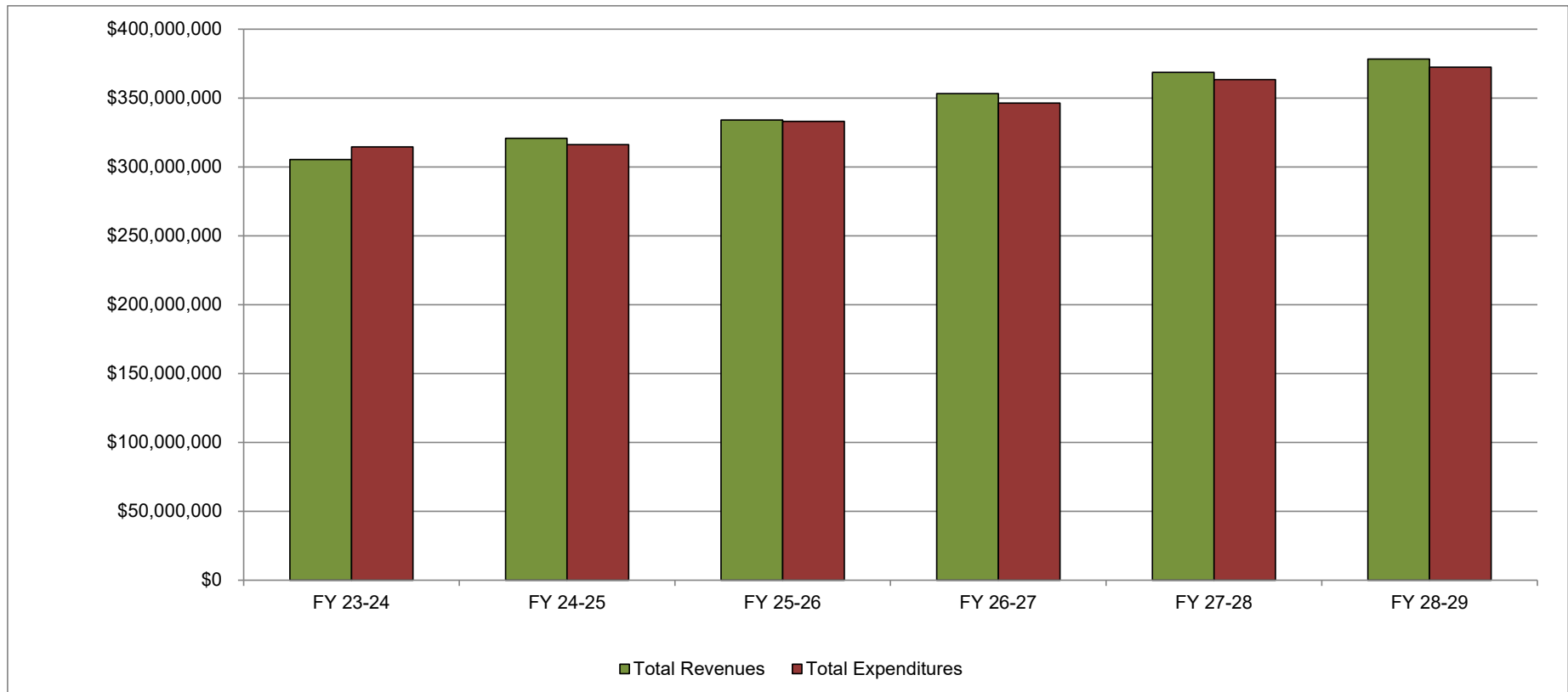
<b>Expenditures</b>	<b>FY 21-22 Actual</b>	<b>FY 22-23 Budget</b>	<b>FY 22-23 Estimated</b>	<b>FY 23-24 Proposed</b>
General Fund	\$ 93,864,028	\$ 114,579,374	\$ 116,387,495	\$ 112,006,701
Water & Sewer Operating Fund	44,362,946	39,893,583	44,975,424	43,046,592
General Obligation Debt Service	19,084,884	25,560,242	25,535,991	24,970,241
Water & Sewer Debt Service	16,039,220	21,105,522	21,537,170	25,104,831
CIDC Debt Service	6,447,867	6,448,606	6,447,106	6,448,714
Convention Center Debt Service Fund	619,767	618,050	618,050	754,550
CIDC Revenue Clearing	-	-	-	-
Conroe Industrial Development Corporation	3,774,542	3,350,170	3,202,610	3,200,662
Vehicle & Equipment Replacement	2,817,997	4,801,938	6,209,378	5,482,351
W&S Vehicle & Equipment Replacement	165,128	403,849	493,298	100,000
Hotel Occupancy Tax	2,284,238	2,565,620	2,487,867	2,824,623
Community Development Block Grant Entitlement	1,290,801	1,057,168	322,909	596,914
Facilities Management	1,855,251	1,221,753	1,256,966	-
Transportation Grants Fund	1,459,247	2,159,585	1,122,925	1,478,598
Oscar Johnson, Jr Community Center	5,086	-	-	-
Municipal Court Special Revenue Fund	7,374	123,260	73,454	26,400
Fleet Services	2,411,339	3,455,340	2,584,723	3,547,562
Firearms Training Facility	-	9,887	9,887	-
Self Funded Insurance	11,603,944	13,450,003	12,449,861	13,609,244
Longmire Creek Estates PID	5,677	6,000	6,000	6,180
Wedgewood Falls PID	10,731	11,000	11,575	12,000
Shadow Lakes PID	11,004	11,000	11,130	11,200
Animal Shelter Reserve	53,253	97,890	62,692	13,250
Technology Replacement	465,119	1,332,261	1,332,261	1,001,732
Disaster Recovery Grants	430,167	-	-	-
Conroe Local Government Corporation	-	2,001,328	1,990,828	-
<b>Total Expenditures</b>	<b>\$ 209,069,609</b>	<b>\$ 244,263,428</b>	<b>\$ 249,129,600</b>	<b>\$ 244,242,345</b>
Transfers Out	88,455,014	71,502,806	61,059,802	70,318,584
<b>Total Expenditures after Transfers Out</b>	<b>\$ 297,524,623</b>	<b>\$ 315,766,234</b>	<b>\$ 310,189,402</b>	<b>\$ 314,560,929</b>

## FY 23-24 Multi-Year Financial Projection Summary

Revenues	FY 23-24 Adopted	FY 24-25 Projected	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected
General Fund	\$ 124,587,415	\$ 129,618,153	\$ 133,524,397	\$ 137,546,029	\$ 141,686,510	\$ 145,969,405
Water & Sewer Operating Fund	65,357,394	70,273,669	75,164,431	80,117,578	85,163,687	87,151,882
General Obligation Debt Service	25,541,743	25,525,184	25,643,087	26,245,526	26,844,429	27,165,404
Water & Sewer Debt Service	25,104,831	27,750,984	30,319,106	37,957,268	41,481,341	41,975,681
CIDC Debt Service	6,448,714	6,446,056	6,448,704	6,446,390	6,449,289	6,451,903
Convention Center Debt Service Fund	754,550	835,300	877,425	902,175	934,675	1,208,425
CIDC Revenue Clearing	17,146,376	17,317,840	17,491,018	17,665,928	17,842,588	18,021,013
CIDC General Fund	10,798,662	10,972,784	11,144,324	11,322,569	11,497,359	11,674,212
Vehicle & Equipment Replacement	4,711,543	5,078,608	5,078,608	5,078,608	5,078,608	5,078,608
W&S Vehicle & Equipment Replacement	547,413	480,641	480,641	480,641	480,641	480,641
Hotel Occupancy Tax	3,539,508	3,645,693	3,755,064	3,867,716	3,983,747	4,103,259
CDBG Entitlement Fund	719,914	719,914	719,914	719,914	719,914	719,914
Transportation Grants Fund	1,927,598	1,927,598	1,927,598	1,927,598	1,927,598	1,927,598
Municipal Court Special Revenue Fund	114,386	114,386	114,386	114,386	114,386	114,386
Fleet Services	3,491,080	3,595,812	3,703,687	3,814,797	3,929,241	4,047,118
Firearms Training Facility	37,500	37,500	37,500	37,500	37,500	37,500
Self Funded Insurance	12,829,250	14,709,621	15,933,912	17,284,382	18,776,565	20,410,126
Longmire Creek Estates PID	84,000	84,000	84,000	84,000	84,000	84,000
Wedgewood Falls PID	185,000	185,000	185,000	185,000	185,000	185,000
Shadow Lakes PID	190,000	190,000	190,000	190,000	190,000	190,000
Animal Shelter Reserve	183,555	183,555	183,555	183,555	183,555	183,555
Technology Replacement	1,110,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Disaster Recovery Grants	-	-	-	-	-	-
Conroe Local Government Corporation	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 305,410,432</b>	<b>\$ 320,792,298</b>	<b>\$ 334,106,357</b>	<b>\$ 353,271,560</b>	<b>\$ 368,690,633</b>	<b>\$ 378,279,631</b>

Expenditures	FY 23-24 Adopted	FY 24-25 Projected	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected
General Fund	\$ 122,344,814	\$ 128,951,617	\$ 132,500,153	\$ 136,678,914	\$ 142,463,770	\$ 146,661,776
Water/Sewer Operating Fund	71,623,493	75,022,245	80,287,331	80,265,428	84,089,189	86,253,792
General Obligation Debt Serv Fund	25,230,316	25,465,335	25,462,923	25,947,269	26,891,321	27,130,609
Water/Sewer Debt Service	25,104,831	27,750,984	30,319,106	37,957,268	41,481,341	41,975,681
CIDC Debt Service Fund	6,448,714	6,446,056	6,448,704	6,446,390	6,449,289	6,451,903
Convention Center Debt Service Fund	754,550	835,300	877,425	902,175	934,675	1,208,425
CIDC Revenue Clearing Fund	17,146,376	17,317,840	17,491,018	17,665,928	17,842,588	18,021,013
CIDC General Fund	15,749,389	6,905,152	7,046,921	7,107,100	7,176,397	7,569,767
Vehicle & Equipment Fund	5,482,351	1,657,696	6,257,256	5,051,007	5,459,447	4,777,719
Water/Sewer Vehicle & Equipment	100,000	744,311	322,287	396,195	583,337	606,742
Hotel Occupancy Tax Fund	3,287,252	3,385,870	3,487,446	3,592,069	3,699,831	3,810,826
CDBG Entitlement Fund	719,914	719,914	719,914	719,914	719,914	719,914
Transportation Grants Funds	1,927,598	1,158,753	1,177,119	1,177,119	1,186,935	1,186,935
Municipal Court Special Revenue Fund	86,596	86,596	86,596	86,596	86,596	86,596
Fleet Services Fund	3,555,120	3,661,774	3,771,627	3,884,776	4,001,319	4,121,358
Firearms Training Facility	-	-	-	-	-	-
Self Funded Insurance Fund	13,609,244	14,709,621	15,933,912	17,284,382	18,776,565	20,410,126
Longmire Creek Estates PID	64,912	65,102	65,248	65,447	65,695	65,889
Wedgewood Falls PID	130,668	131,039	131,317	131,704	132,190	132,564
Shadow Lakes PID	179,809	179,988	179,966	180,769	181,320	181,619
Animal Shelter Reserve	13,250	13,250	13,250	13,250	13,250	13,250
Technology Replacement Fund	1,001,732	995,860	566,610	766,740	1,190,524	1,018,382
Disaster Recovery Grants	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 314,560,929</b>	<b>\$ 316,204,303</b>	<b>\$ 333,146,129</b>	<b>\$ 346,320,440</b>	<b>\$ 363,425,493</b>	<b>\$ 372,404,886</b>

## FY 23-24 Multi-Year Financial Projection Summary



	FY 23-24 Adopted	FY 24-25 Projected	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected
<b>Total Revenues</b>	\$ 305,410,432	\$ 320,792,298	\$ 334,106,357	\$ 353,271,560	\$ 368,690,633	\$ 378,279,631
<b>Total Expenditures</b>	\$ 314,560,929	\$ 316,204,303	\$ 333,146,129	\$ 346,320,440	\$ 363,425,493	\$ 372,404,886

### FY 23-24 Multi-Year Financial Projection Summary (Net of Interfund Transfers)

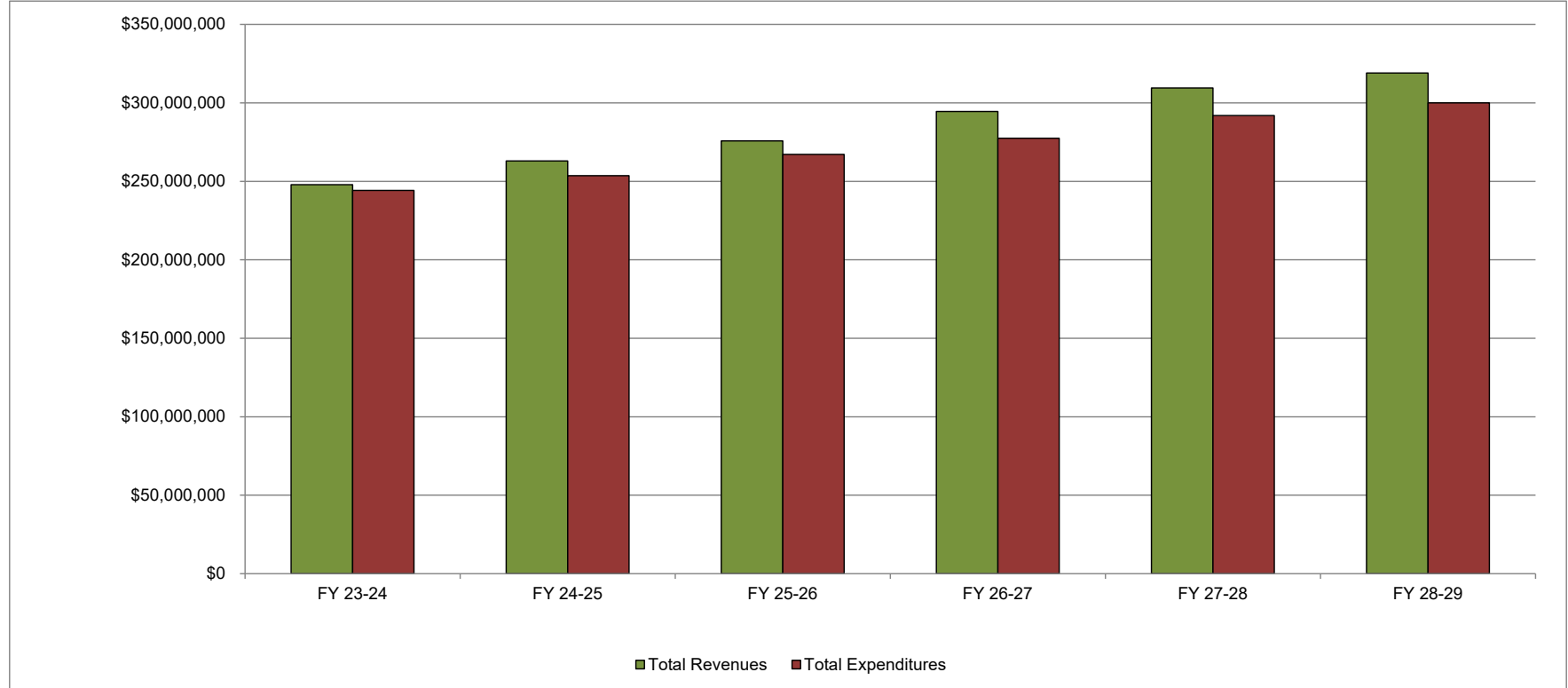
Revenues	FY 23-24 Adopted	FY 24-25 Projected	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected
General Fund	\$ 123,428,898	\$ 129,352,695	\$ 133,250,975	\$ 137,264,405	\$ 141,396,437	\$ 145,670,630
Water/Sewer Operating Fund	65,316,601	70,232,876	75,123,638	80,076,785	85,122,894	87,111,089
General Obligation Debt Serv Fund	18,425,209	18,409,655	18,199,176	18,561,314	18,933,048	19,305,261
Water/Sewer Debt Service	-	1,330,865	3,908,362	11,534,699	15,062,447	15,559,887
CIDC Debt Service Fund	-	-	-	-	-	-
Convention Center Debt Service Fund	-	835,300	877,425	902,175	934,675	1,208,425
CIDC Revenue Clearing Fund	17,146,376	17,317,840	17,491,018	17,665,928	17,842,588	18,021,013
CIDC General Fund	101,000	101,000	102,010	103,031	104,060	105,102
Vehicle & Equipment Replacement	132,935	-	-	-	-	-
W&S Vehicle & Equipment Replacement	66,772	-	-	-	-	-
Hotel Occupancy Tax	3,539,508	3,645,693	3,755,064	3,867,716	3,983,747	4,103,259
CDBG Entitlement Fund	719,914	719,914	719,914	719,914	719,914	719,914
Transportation Grants Funds	1,927,598	1,927,598	1,927,598	1,927,598	1,927,598	1,927,598
Municipal Court Special Revenue Fund	114,386	114,386	114,386	114,386	114,386	114,386
Fleet Services Fund	3,491,080	3,595,812	3,703,687	3,814,797	3,929,241	4,047,118
Firearms Training Facility	37,500	37,500	37,500	37,500	37,500	37,500
Self Funded Insurance Fund	12,829,250	14,709,621	15,933,912	17,284,382	18,776,565	20,410,126
Longmire Creek Estates PID	84,000	84,000	84,000	84,000	84,000	84,000
Wedgewood Falls PID	185,000	185,000	185,000	185,000	185,000	185,000
Shadow Lakes PID	190,000	190,000	190,000	190,000	190,000	190,000
Animal Shelter Reserve	183,555	183,555	183,555	183,555	183,555	183,555
Technology Replacement	-	-	-	-	-	-
Disaster Recovery Grants	-	-	-	-	-	-
Conroe Local Government Corporation						
<b>Total Revenues</b>	<b>\$ 247,919,582</b>	<b>\$ 262,973,310</b>	<b>\$ 275,787,220</b>	<b>\$ 294,517,185</b>	<b>\$ 309,527,655</b>	<b>\$ 318,983,863</b>

Transfers In	57,490,850	57,818,989	58,319,137	58,754,376	59,162,979	59,295,768
<b>Total Revenues After Transfers In</b>	<b>\$ 305,410,432</b>	<b>\$ 320,792,298</b>	<b>\$ 334,106,357</b>	<b>\$ 353,271,560</b>	<b>\$ 368,690,633</b>	<b>\$ 378,279,631</b>

Expenditures	FY 23-24 Adopted	FY 24-25 Projected	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected
General Fund	\$ 112,006,701	\$ 118,496,782	\$ 121,880,950	\$ 125,889,838	\$ 131,496,924	\$ 135,824,135
Water/Sewer Operating Fund	43,046,592	44,321,995	46,702,056	44,076,295	45,659,475	47,216,426
General Obligation Debt Serv Fund	24,970,241	25,465,335	25,462,923	25,947,269	26,891,321	27,130,609
Water/Sewer Debt Service	25,104,831	27,750,984	30,319,106	37,957,268	41,481,341	41,975,681
CIDC Debt Service Fund	6,448,714	6,446,056	6,448,704	6,446,390	6,449,289	6,451,903
Convention Center Debt Service Fund	754,550	835,300	877,425	902,175	934,675	1,208,425
CIDC Revenue Clearing Fund	-	-	-	-	-	-
CIDC General Fund	3,200,662	3,269,898	3,333,360	3,398,379	3,464,998	3,533,262
Vehicle & Equipment Replacement	5,482,351	1,657,696	6,257,256	5,051,007	5,459,447	4,777,719
W&S Vehicle & Equipment Replacement	100,000	744,311	322,287	396,195	583,337	606,742
Hotel Occupancy Tax Fund	2,824,623	3,385,870	3,487,446	3,592,069	3,699,831	3,810,826
CDBG Entitlement Fund	596,914	596,914	596,914	596,914	596,914	596,914
Transportation Grants Funds	1,478,598	1,158,753	1,177,119	1,177,119	1,186,935	1,186,935
Municipal Court Special Revenue Fund	26,400	26,400	26,400	26,400	26,400	26,400
Fleet Services Fund	3,547,562	3,661,774	3,771,627	3,884,776	4,001,319	4,121,358
Firearms Training Facility	-	-	-	-	-	-
Self Funded Insurance Fund	13,609,244	14,709,621	15,933,912	17,284,382	18,776,565	20,410,126
Longmire Creek Estates PID	6,180	6,365	6,557	6,753	6,956	7,165
Wedgewood Falls PID	12,000	12,360	12,731	13,113	13,506	13,911
Shadow Lakes PID	11,200	11,536	11,882	12,238	12,606	12,983
Animal Shelter Reserve	13,250	13,250	13,250	13,250	13,250	13,250
Technology Replacement	1,001,732	995,860	566,610	766,740	1,190,524	1,018,382
Disaster Recovery Grants	-	-	-	-	-	-
Conroe Local Government Corporation	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 244,242,345</b>	<b>\$ 253,567,060</b>	<b>\$ 267,208,515</b>	<b>\$ 277,438,570</b>	<b>\$ 291,945,612</b>	<b>\$ 299,943,153</b>

Transfers Out	70,318,584	62,637,243	65,937,614	68,881,870	71,479,880	72,461,734
<b>Total Expenditures After Transfers Out</b>	<b>\$ 314,560,929</b>	<b>\$ 316,204,303</b>	<b>\$ 333,146,129</b>	<b>\$ 346,320,440</b>	<b>\$ 363,425,493</b>	<b>\$ 372,404,886</b>

## FY 23-24 Multi-Year Financial Projection Summary (Net of Interfund Transfers)



	FY 23-24 Adopted		FY 24-25 Projected		FY 25-26 Projected		FY 26-27 Projected		FY 27-28 Projected		FY 28-29 Projected	
<b>Total Revenues</b>	\$	247,919,582	\$	262,973,310	\$	275,787,220	\$	294,517,185	\$	309,527,655	\$	318,983,863
<b>Total Expenditures</b>	\$	244,242,345	\$	253,567,060	\$	267,208,515	\$	277,438,570	\$	291,945,612	\$	299,943,153

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 2023-2024 Budget

## By Fund Type

This executive summary recaps the most significant factors in the annual budget: revenue assumptions, major initiatives, and a fund-by-fund and category synopsis of expenditures. Please note that any comparative increases or decreases references are based on FY 2023-2024 estimates.

### GENERAL FUND

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

#### Revenue Assumptions:

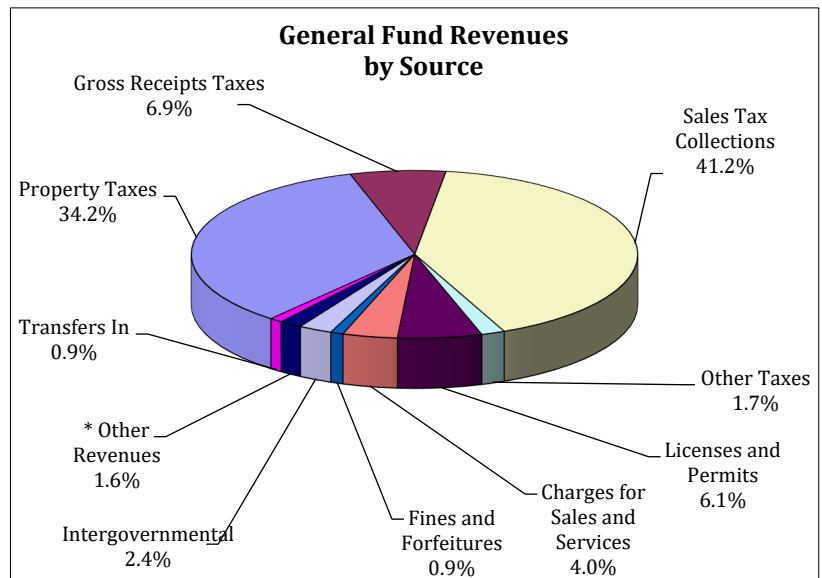
The budget document assumes a cautious approach in dealing with revenues, especially growth-oriented revenues. Proposed FY 2023-2024 revenues assume an overall increase of 1.3% from FY 2022-2023 estimates. The revenue projections are net of changes in certain revenue categories, and the primary reasons 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 for the City's General Fund operations is derived from 10 major revenue categories. Each category is detailed below, briefly describing how internal and external factors affect revenue amounts and how amounts differ from the prior year.

#### **Property Taxes: \$42,622,358 (up \$5,059,598 or 13.5%)**

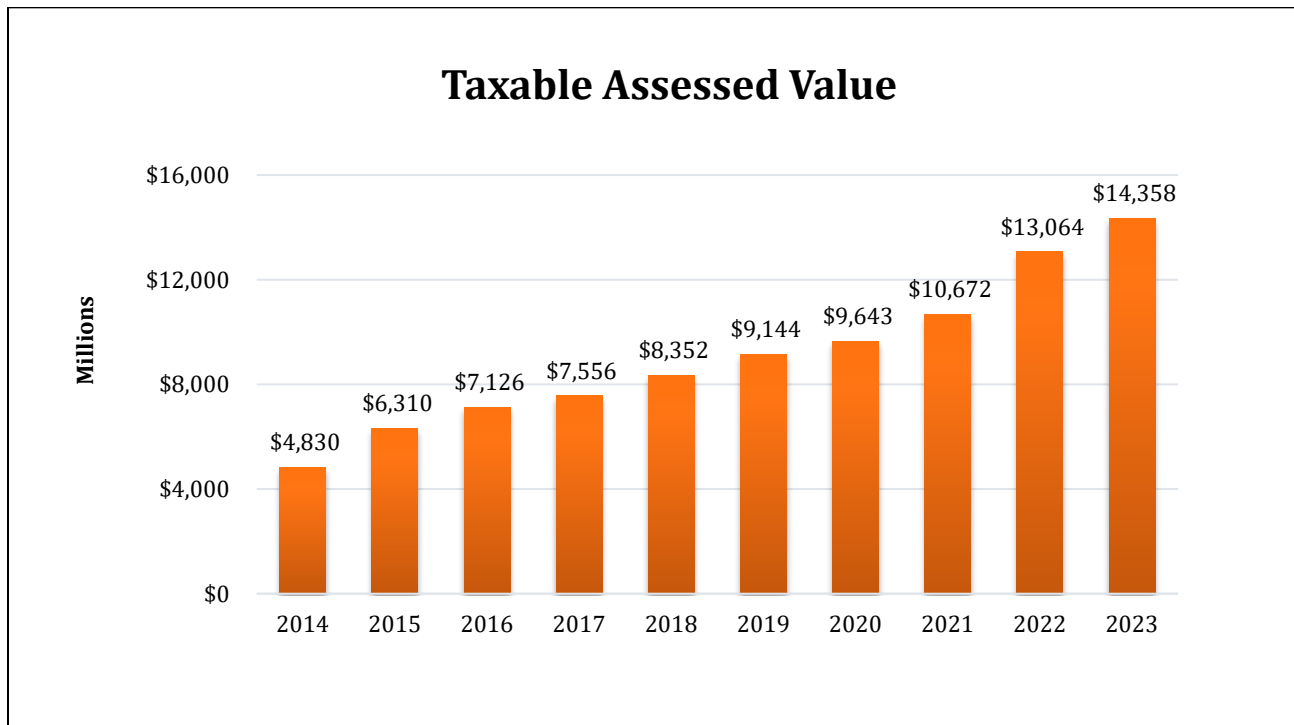
The second largest revenue source of the General Fund is the ad valorem tax (property tax). Property Taxes, including current and delinquent collections, account for 34.2% of all General Fund revenues. Property taxes are levied each October 1 on the assessed value listed as of January 1 for all real and business personal property in the City. Assessed values represent the appraised value less applicable exemptions authorized by the City Council. The Montgomery Central Appraisal District establishes an appraised value set of 100% of estimated market values.

Taxes are levied on 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 provided by the Montgomery Central Appraisal District (MCAD) totaled \$14,358,166,956 for 2023 (inclusive of over 65/Disabled Freeze amounts). This is an increase of \$1,293,750,720, or 9.9%, over the 2022 certified tax roll. The tax roll reflects all taxable property in the

City as of January 1, 2023. Taxable assessed value increases due to rising property assessments and new construction.



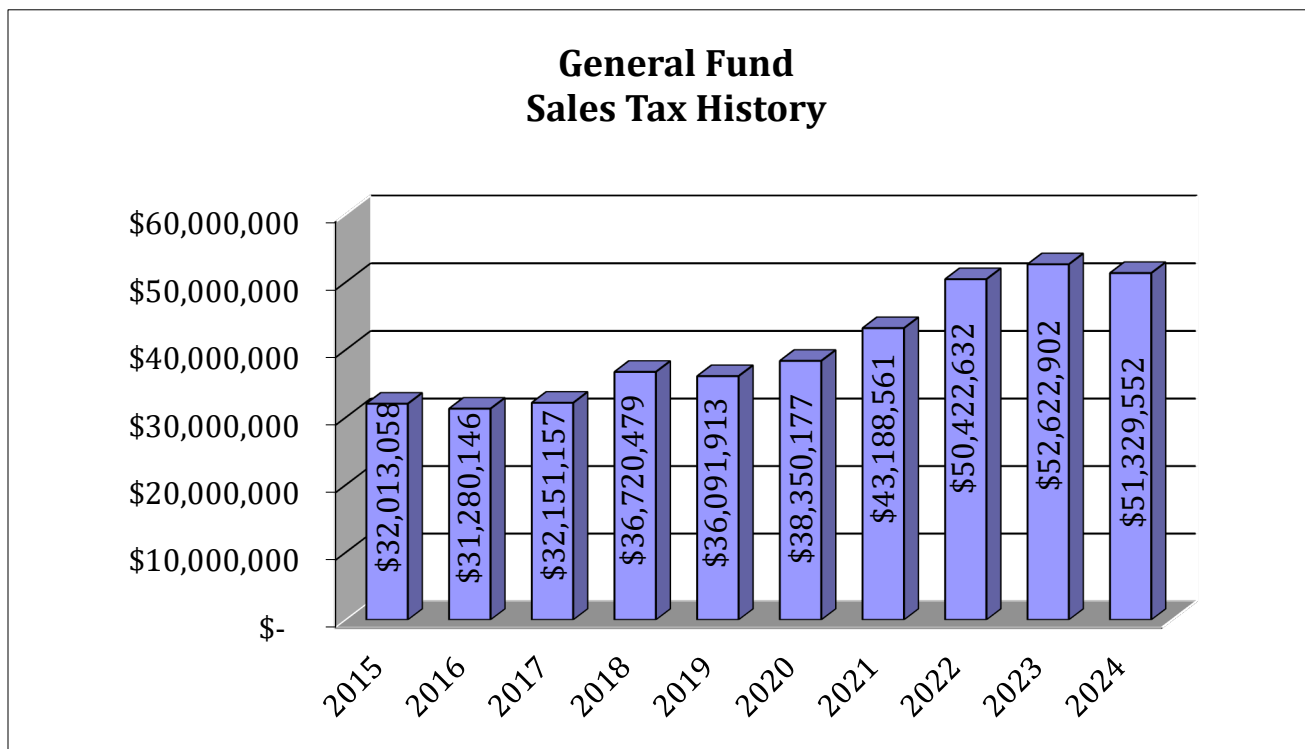
**Gross Receipts Taxes: \$8,620,611 (up \$8,357 or 0.1%)**

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 (e.g., 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 2023-2024 projections for each franchise fee are based on varying methodologies according to the utility type and are affected by weather conditions and natural gas prices. Gross Receipts Taxes account for 6.9% of all General Fund revenues.

**Sales Tax Collections: \$51,329,552 (down -\$1,293,350 or -2.5%)**

The City experienced an increase in sales tax revenues during FY 2022-2023 compared to the prior year. An upward collection trend supports the FY 2022-2023 sales tax revenue estimate. For FY 2023-2024, we conservatively estimate a 2.5% decrease 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 result from 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 41.2% of all General Fund revenues.



**Other Taxes: \$2,122,032 (Unchanged)**

Two revenue sources comprise 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 expected to stay the same. 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 \$373,646,006 in 2021 to \$408,161,269 in 2022. Mixed Beverage Taxes result from a 6.7% tax 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). The State imposes an additional 8.25% tax 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). Other Taxes account for 1.7% of all General Fund revenues.

**Licenses and Permits: \$7,595,448 (up \$32,011 or 0.4%)**

This revenue category includes licenses and permits 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 will continue throughout FY 2023-2024 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 2023-2024. Alarm Fees and Excessive Alarm revenues are anticipated to stay flat for the next fiscal year. Licenses and Permits account for 6.1% of all General Fund revenues.

**Charges for Sales and Services: \$4,923,896 (up \$144,875 or 3.0%)**

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 stay flat based on trends in the economy. Animal Shelter Fees are based on an agreement with the City of Huntsville and the City of Willis. Parks Programs



and Recreational charges are responsible for the increase in revenue, but all other charges in this category are anticipated to remain flat. Charges for Sales and Services account for 4.0% of General Fund revenues.

**Fines and Forfeitures: \$1,157,052 (Unchanged)**

Fines and Forfeitures include 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 who are observed violating city, county, and state laws within the city limits of Conroe. These revenues are anticipated to remain unchanged in FY 2023-2024. 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 0.9% of all General Fund revenues.

**Intergovernmental Revenue: \$3,003,672 (down -\$857,000 or -22.2%)**

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 Parkway Improvement District. The agreement states that, in exchange for not annexing the area, the City will receive 50% of sales and use tax revenues from the district. The City anticipates this revenue source to increase by 1.0% 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 2022-2023 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 2023-2024. 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.

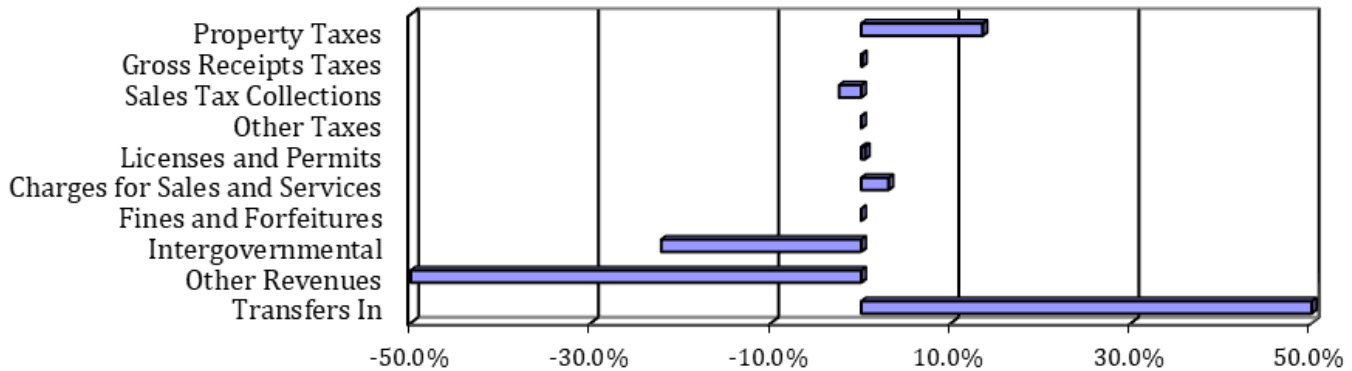
**Other Revenues: \$2,054,277 (down -\$2,395,918 or -53.8%)**

Other Revenues are made up of various sources, including Lease Income, Interest on Investments, Penalty and Interest (from property taxes), Donations, Tree Mitigation fees, Tree Enforcement, Unanticipated Revenues, Insurance Proceeds, and Other Non-Operating Income. This category will decrease overall in FY 2023-2024 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 1.6% of all General Fund revenues.

**Transfers In: \$1,158,517 (up \$864,578 or 294.1%)**

Transfers In include scheduled transfers from Other Funds to the General Fund. In FY 2022-2023, transfers included funding 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 anticipated again in the FY 2023-2024 budget. The increase to Transfers In is due to a transfer from the Water and Sewer Operating Fund for Facilities Management, which was previously accounted for in the Facilities Management Fund. Transfers In account for 0.9% of all General Fund revenues.

**General Fund Revenue**  
**1.3% Increase/(Decrease) FY 2023-2024 Budget**  
**compared to 2022-2023 Projected**

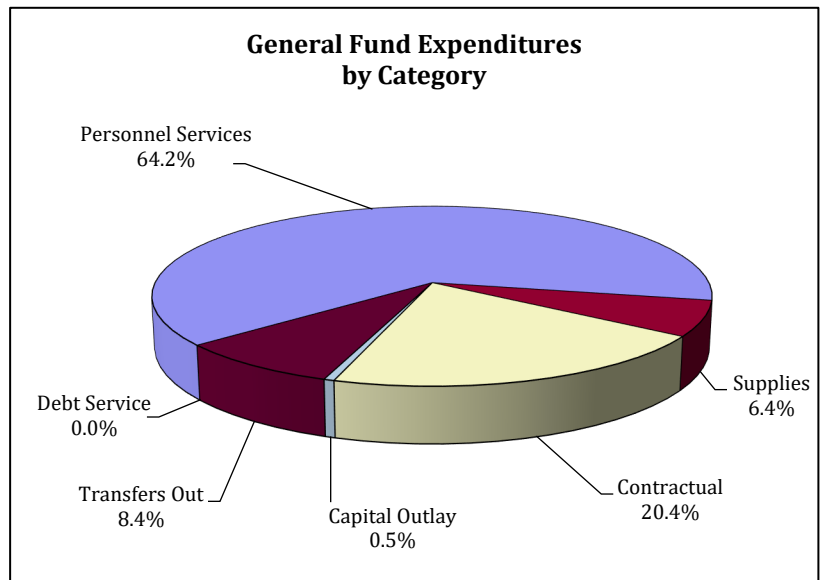


**Expenditure Synopsis:**

**Personnel: \$78,581,859 (up \$638,318 or 0.8%)**

As the single largest expenditure category, personnel expenses account for 64.2% of General Fund expenditures. This budget includes increases for the Civil Service Step program and 4.5% for non-Civil Service staff. 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: \$7,768,990 (down -\$1,327,880 or -14.6%)**



This object classification is for expendable materials and operating supplies necessary for departmental activities. The anticipated decrease for FY 2023-2024 is primarily due to several City departments that reduced their proposed expenditures. This classification accounts for 6.4% of all General Fund expenditures.

**Contractual: \$25,013,303 (up \$3,405,708 or 15.8%)**

These expenditures are for obligations for services rendered by private firms, such as legal services, travel and training, and other contractual services. Expenditures within this classification account for 20.4% of all General Fund expenditures. Due to inflationary pressures, this category was increased for several City departments for FY 2023-2024.

**Capital Outlay: \$642,549 (down -\$7,096,941 or -91.7%)**

This object classification includes large expenditures for capital items such as vehicles, machinery, equipment, and improvements to infrastructure. In FY 2023-2024 funding for drainage infrastructure is budgeted at \$250,000. The Parks Department received funds to install additional restroom facilities at Founders Plaza. Expenditures within this classification account for 0.5% of all General Fund expenditures.

**Transfers Out: \$10,338,113 (down -\$2,852,802 or -21.6%)**

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), the Technology Replacement Fund (TERF), Tax Increment Reinvestment Zone (TIRZ) #3 Fund, the Convention Center Debt Service 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. The TERF has funds set aside to cover projected replacement costs for approved computer equipment. This category has a decrease due to a one-time transfer in FY 2022-2023 for the Hyatt Regency Hotel, which is not budgeted in FY 2023-2024.

Other transfers include funding debt service payments for the CMMD#1 agreement and the new Convention Center, and a transfer to the Water and Sewer Operating Fund for water usage, net of administrative overhead provided by General Fund Departments. Expenditures within this classification account for 8.4% of all General Fund expenditures.

## 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:

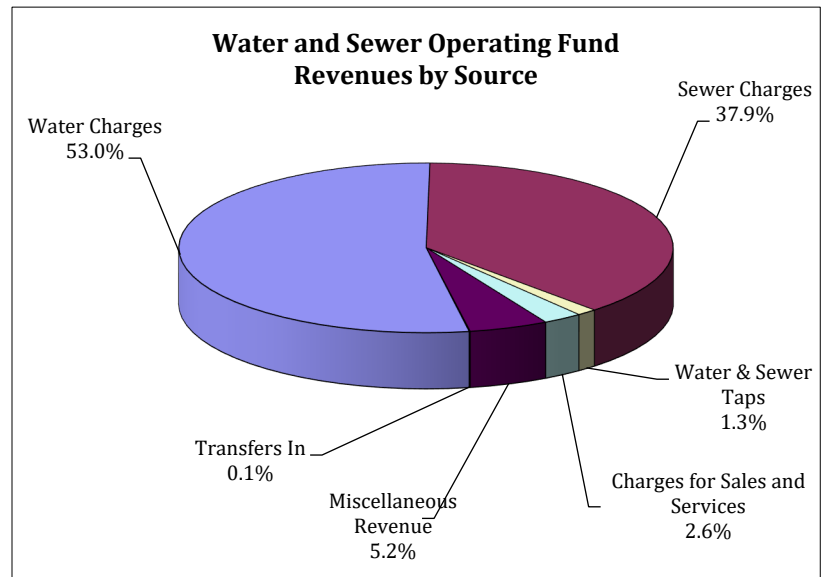
Proposed revenues for FY 2023-2024 assume an overall decrease of 1.7% compared to FY 2022-2023 projections. The overall decrease in Water and Sewer Operating Fund revenues are due to higher than budgeted collections in FY 2022-2023 due to dry weather and conservative budgeting of interest income. This fund derives revenue from Water Sales, Sewer Charges, Water & Sewer Taps, Surface Water Conversion (SJRA Pass-through) Fees, Groundwater Conservation Fees, Penalties-Utility Billing, and Pretreatment Fees. The following briefly describes how internal and external factors affect these revenue sources and how the estimated amounts differ from the previous year.

### **Water Sales: \$34,648,808 (down -\$909,797 or -2.6%)**

The Water Sales category includes charges for water consumption, the Groundwater Conservation Fee, and the Surface Water Conversion (SJRA Pass-through) Fee. In FY 2023-2024, the water and sewer rates were increased by 3.25% for residential customers and 6.75% for commercial customers. The Lifeline Rate discount for age 65 and older and/or disabled customers will continue to be offered at a 50% discounted rate. 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 2023-2024; however, actual revenues can vary based on weather conditions. This revenue source has expanded over the past few years due to new development and 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 City's fee 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 groundwater to surface water from Lake Conroe. This fee began in May 2010. Fees are charged to the City for surface water treatment, and the San Jacinto River Authority assesses pumpage fees. Customers are currently billed \$3.45 per 1,000 gallons consumed which is a decrease from the previous year's rate of \$3.60. Water Sales account for 53.0% of all Water and Sewer Operating Fund revenues.



**Sewer Charges: \$24,750,101 (up \$652,646 or 2.7%)**

Revenues in this category are expected to increase by 2.7% in FY 2023-2024. Actual revenue can vary depending on weather conditions. The sewer Lifeline Rate discount for age 65 and older and/or disabled customers was discounted by 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 37.9% of all Water and Sewer Operating Fund revenues.

**Water and Sewer Taps: \$856,814 (down -\$24,768 or -2.8%)**

Revenues in this category are projected to decrease in FY 2023-2024. 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 1.3% of all Water and Sewer Operating Fund revenues.

**Charges for Sales and Services: \$1,675,233 (up \$13,347 or 0.8%)**

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 increase slightly and are conservatively budgeted for FY 2023-2024 based on historical averages. Charges for Sales and Services revenues account for 2.6% of all Water and Sewer Operating Fund revenues.

**Miscellaneous Revenues: \$3,385,645 (down -\$808,169 or -19.3%)**

This revenue category includes Intergovernmental Revenue, Interest on Investments, Unanticipated Revenues, Insurance Proceeds, Recovery of Bad Debts, and Other Non-Operating Income. Intergovernmental Revenues include collections from an agreement with MUD #95 for water and sewer fees at 1.25 times the current water and sewer rates. Other Revenues account for 5.2% of all Water and Sewer Operating Fund revenues.

**Transfers In: \$40,793 (down -\$75,907 or -65.0%)**

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 the General Fund to cover any administrative overhead provided by divisions in the General Fund. The administrative transfer includes adjusting 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 0.1% of all Water and Sewer Operating Fund revenues.

**Expenditure Synopsis:**

**Personnel Services: \$9,541,225 (down -\$258,242 or -2.6%)**

Personnel Services account for 13.3% of the total Water and Sewer Operating Fund budget. No new personnel or market adjustments were approved for this year, but this budget does include increases for the Civil Service Step program and a 4.5% increase for non-Civil Service staff. In addition to salaries,

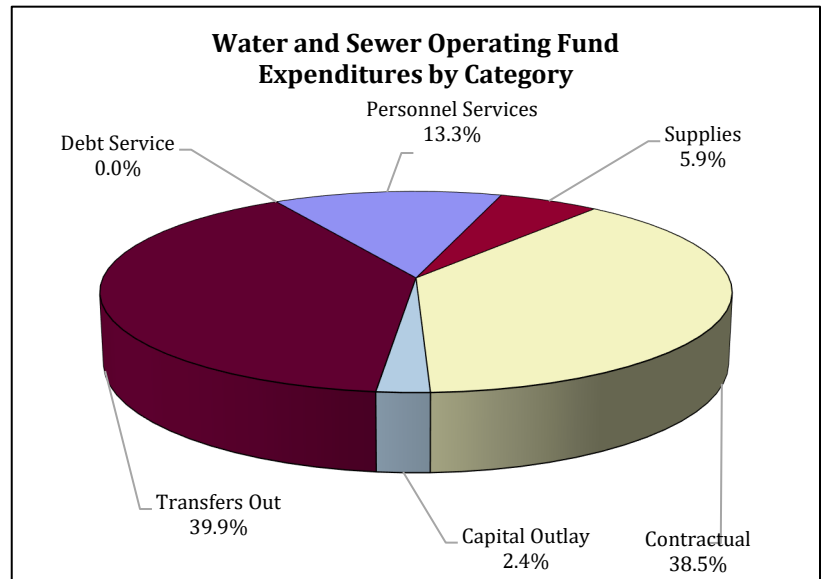
personnel expenditures include overtime, social security, retirement contributions, worker's compensation, employee insurance, and physicals.

**Supplies: \$4,209,048 (down -\$794,653 or -15.9%)**

This object classification is for expendable materials and operating supplies necessary for departmental activities. The anticipated decrease for FY 2023-2024 is primarily due to several City departments that reduced their proposed expenditures. Purchasing supplies and materials constitutes 5.9% of all Water and Sewer Operating Fund expenses.

**Contractual: \$27,576,319 (down -\$750,922 or -2.7%)**

Contractual Services accounts for 38.5% of the Water and Sewer Operating Fund budget. These expenses are for obligations resulting in services rendered to City activities by private firms, such 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, estimated to increase by \$188,811 in FY 2023-2024. 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 2023-2024 include increased credit card fees for online payments, increased costs for both wastewater treatment plants, and increased costs for utility meters.



**Capital Outlay: \$1,720,000 (down -\$125,015 or -6.8%)**

This object classification includes large expenditures for capital items such as vehicles, machinery, equipment, and improvements to buildings. The decrease in comparison to FY 2022-2023 is due to changes in planned, one-time purchases of capital items such as vehicles, machinery and equipment, and other capital items. In FY 2023-2024, the water and sewer infrastructure funding is \$1,000,000. Expenditures within this classification account for 2.4% of all Water and Sewer Operating Fund expenses.

**Transfers: \$28,576,901 (up \$4,908,993 or 20.7%)**

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 Technology Equipment Replacement Fund (TERF). In FY 2023-2024, transfers to Debt Service Funds to cover principal and interest payments increased by \$3,998,482. The transfer to the Technology Replacement fund decreased by \$63,421. In FY 2023-2024, there is a budgeted transfer from the Water and Sewer Operating Fund to the Water and Sewer VERF fund for \$480,641. Expenditures within this classification account for 39.9% 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) 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 to repay the certificates primarily through ad valorem property taxes.

The City anticipates issuing bonds in FY 2023-2024 for General Government capital projects, increasing the debt service payment in FY 2023-2024. The bonds will be used to fund the construction of the following major projects: Lake Conroe Forest Phase 2, the Roadway Extension on Pacific Street, and Street Rehab at Tanglewood-Briarwood Phase 2B, Glenwood Park, and the Valwood and FM 1488 areas. Signals – Upgrades for Phase 1 of Mast Arms, and fiber connectivity on the east and west sides of South Loop 336, and Drainage Improvements – Lilly Boulevard. A portion of drainage improvements are funded by grants.

### 2023-2024 General Obligation Debt Service

#### Revenues:

Property Tax	\$ 17,666,776
Investment Income	208,407
Penalties and Interest	96,902
Transfer In	7,116,534
	<u>453,124</u>
<b>Total Revenues</b>	<b>\$ 25,541,743</b>

#### Expenditures:

**\$ 25,230,316**

## 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 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 2023-2024 for Water and Sewer capital projects, increasing the debt service payments in FY 2023-2024. The bonds will be used to fund the construction of the following major projects: Water Line Rehab – Conroe Hospital area, Water Extension – Old Montgomery Road (developer agreement), Water Well Re-Drilling – Plants #6 and #14. Sewer Projects include: Gravity Sewer Trunk Line at FM 2854 in MUD 183, Gravity Main Replacement in the Downtown Area (partially grant funded), Sewer Line Rehab – Rivershire Subdivision, Sewer Line Extension – McCaleb Road, Lift Station and Force Main Upgrades – Crighton Road and Lift Station Expansion and Gravity Main Replacement – LaSalle.

## **2023-2024 Water & Sewer Debt Service**

### **Revenues:**

Transfer In	\$ 25,104,831
<b>Total Revenues</b>	<b>\$ 25,104,831</b>

### **Expenditures:**

**\$ 25,104,831**

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

The CIDC Debt Service Fund provides the funds necessary to retire the City's outstanding sales tax revenue-supported debt. Debt in this category consists of revenue-supported bonds 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 on 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, 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 constructing and acquiring roads, streets, bridges, water, sewer, and drainage improvements to serve the Conroe Park North Industrial Park.

## **2023-2024 CIDC Debt Service**

### **Revenues:**

Transfer In	\$ 6,448,714
<b>Total Revenues</b>	<b>\$ 6,448,714</b>

### **Expenditures:**

**\$ 6,448,714**

## **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 to pay for the 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 when available.



## **2023-2024 Convention Center Debt Service**

### **Revenues:**

Transfer In	\$ 754,550
<b>Total Revenues</b>	<b>\$ 754,550</b>

### **Expenditures:**

**\$ 754,550**

## **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; Fleet Services Fund; Firearms Training Facility; 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; Technology Replacement Fund; and the Conroe Local Government Corporation.

## 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>
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
2023	16,357,535,863	2,677,083,028	4,676,451,935	14,358,166,956

<u>Fiscal Year</u>	<u>General Fund</u>	<u>Debt Service</u>	<u>Total per \$100</u>
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
2023-24	0.3022	0.1250	0.4272

<u>Fiscal Year</u>	<u>Levied</u>	<u>Collected</u>	<u>Percent of Collections</u>
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%
2023-24	61,338,089	60,111,327	98%

**City of Conroe**  
**Proposed Ad Valorem Tax Structure**

**2023 Tax Year (Certified)**

Taxable Assessed Valuation	\$14,358,166,956
Proposed Rate	\$0.4272
Estimated Levy	\$61,338,089
Estimated Collection Percentage	98%
Estimated Net Ad Valorem Taxes	\$60,111,327

**Distribution (Current)**

	<u>Rate</u>	<u>Percent</u>	
General Fund	0.3022	70.74%	\$42,522,573
G.O. Debt Service Fund	0.1250	29.26%	\$17,588,755

**Distribution (Delinquent)**

General Fund	\$99,785
G.O. Debt Service Fund	\$78,021

**Distribution (Penalties & Interest)**

General Fund	\$169,142
G.O. Debt Service Fund	\$96,902

# **GENERAL FUND**

**FY 23-24 Budget Summary  
General Fund**

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Dollar FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ 54,149,989	\$ 54,149,989	\$ -	\$ 47,385,935	\$ -	\$ 47,385,935	\$ (6,764,054)	-12.5%
<b>Revenues:</b>									
Revenues	\$ 113,904,425	\$ 115,495,637	\$ 123,024,264	\$ 7,528,627	\$ 124,587,415	\$ -	\$ 124,587,415	\$ 9,091,778	7.9%
<b>Total Revenues</b>	<b>\$113,904,425</b>	<b>\$ 115,495,637</b>	<b>\$ 123,024,264</b>	<b>\$ 7,528,627</b>	<b>\$ 124,587,415</b>	<b>\$ -</b>	<b>\$ 124,587,415</b>	<b>\$ 9,091,778</b>	<b>7.9%</b>
<b>Total Resources</b>	<b>\$113,904,425</b>	<b>\$ 169,645,626</b>	<b>\$ 177,174,253</b>	<b>\$ 7,528,627</b>	<b>\$ 171,973,350</b>	<b>\$ -</b>	<b>\$ 171,973,350</b>	<b>\$ 2,327,724</b>	<b>1.4%</b>
<b>Expenditures:</b>									
Administration	\$ 2,024,673	\$ 1,424,974	\$ 1,271,393	\$ 153,581	\$ 826,945	\$ 15,761	\$ 842,706	\$ (582,268)	-40.9%
Mayor and Council	873,956	1,025,598	1,039,527	(13,929)	1,047,279	186,219	1,233,498	207,900	20.3%
Communications	-	-	-	-	124,696	19,367	144,063	144,063	N/A
Transportation	1,608,283	1,915,925	2,609,420	(693,495)	2,695,664	572,958	3,268,622	1,352,697	70.6%
Downtown Development	-	579,854	418,296	161,558	760,647	5,159	765,806	185,951	32.1%
Legal	750,629	981,572	699,470	282,102	932,897	23,810	956,707	(24,865)	-2.5%
Municipal Court	1,213,641	1,450,607	1,401,362	49,245	1,481,162	21,798	1,502,960	52,353	3.6%
Facilities Management	-	-	-	-	1,165,556	358,158	1,523,714	1,523,714	N/A
Finance	3,091,854	2,827,489	2,716,863	110,626	2,611,007	212,171	2,823,178	(4,311)	-0.2%
CDBG Administration	122,188	238,894	242,355	(3,461)	255,952	7,256	263,208	24,314	10.2%
Purchasing-Warehouse	402,434	664,881	668,506	(3,625)	440,833	10,759	451,592	(213,289)	-32.1%
Information Technology	3,284,752	3,999,068	3,943,603	55,465	4,114,612	950,705	5,065,317	1,066,249	26.7%
Human Resources	1,042,945	1,172,559	1,144,623	27,936	1,188,997	37,834	1,226,831	54,272	4.6%
Police Administration	1,748,571	2,557,508	2,044,464	513,044	2,166,345	52,898	2,219,243	(338,266)	-13.2%
Police Support	2,032,524	1,966,462	2,198,401	(231,938)	1,873,797	84,826	1,958,623	(7,839)	-0.4%
Police Patrol	15,990,345	18,789,517	19,936,241	(1,146,724)	17,887,979	733,464	18,621,443	(168,073)	-0.9%
Police Investigative Services	5,208,524	5,698,377	6,153,182	(454,805)	5,680,774	181,851	5,862,625	164,248	2.9%
Police Animal Services	771,535	909,316	908,300	1,016	804,157	42,755	846,912	(62,404)	-6.9%
Police CVEP	139,135	159,562	164,435	(4,873)	164,370	4,019	168,389	8,827	5.5%
Fire	23,508,994	26,223,592	27,094,993	(871,401)	25,592,346	589,753	26,182,099	(41,493)	-0.2%
Parks & Rec Administration	1,853,186	1,013,327	1,142,613	(129,286)	1,044,949	100,233	1,145,182	131,855	13.0%
Recreation Center	1,453,951	1,293,327	1,449,709	(156,382)	1,209,681	37,835	1,247,516	(45,811)	-3.5%
Oscar Johnson, Jr Community Center	-	1,811,137	1,737,010	74,127	1,648,049	52,515	1,700,564	(110,573)	-6.1%
Senior Center	131,963	202,821	209,189	(6,368)	201,872	2,938	204,810	1,989	1.0%
Aquatic Center	2,040,922	2,069,272	1,883,994	185,278	1,452,447	145,831	1,598,278	(470,994)	-22.8%
Park Operations	2,963,508	3,687,701	3,547,899	139,802	3,214,233	404,296	3,618,529	(69,172)	-1.9%
Westside Recreation Center	-	1,787,021	1,945,490	(158,468)	1,056,769	63,484	1,120,253	(666,768)	-37.3%
Community Development	1,005,951	2,088,921	2,098,656	(9,735)	1,973,840	42,853	2,016,693	(72,228)	-3.5%
Drainage Maintenance	966,240	1,979,283	1,856,820	122,463	1,086,246	299,829	1,386,075	(593,208)	-30.0%
Street Maintenance	4,159,425	5,849,359	5,851,161	(1,802)	4,381,630	375,229	4,756,859	(1,092,500)	-18.7%
Signal Maintenance	1,137,698	1,727,378	1,623,111	104,267	1,642,253	11,128	1,653,381	(73,997)	-4.3%
Sign Maintenance	708,983	822,464	855,208	(32,744)	834,490	77,849	912,339	89,875	10.9%
Engineering	3,769,943	4,308,981	4,469,609	(160,628)	4,024,351	210,571	4,234,922	(74,059)	-1.7%
Building Inspections & Permits	2,110,483	2,568,589	2,558,233	10,356	2,094,603	72,253	2,166,856	(401,733)	-15.6%
GF Non-Departmental	17,992,213	24,603,461	23,694,275	909,186	13,102,707	5,552,311	18,655,018	(5,948,443)	-24.2%
<b>Total Expenditures</b>	<b>\$104,109,449</b>	<b>\$ 128,398,799</b>	<b>\$ 129,578,410</b>	<b>\$ (1,179,611)</b>	<b>\$ 110,784,138</b>	<b>\$ 11,560,676</b>	<b>\$ 122,344,814</b>	<b>\$ (6,053,985)</b>	<b>-4.7%</b>
<b>New Fund Balance:</b>		\$ 41,246,827	\$ 47,385,935	\$ 6,349,016	\$ 61,189,212		\$ 49,628,536	\$ 8,381,709	
<b>90-Day Reserve:</b>		\$ 32,099,700	\$ 32,394,602		\$ 27,696,034		\$ 30,586,203		
<b>Over/(Under):</b>		9,147,127	14,991,333		33,493,178		19,042,333		
<b>Breakdown of Transfer In:</b>									
CDBG Entitlement Fund					\$ 123,000				
Transportation Grants					449,000				
Municipal Court Building Security Fund					27,446				
Water & Sewer Operating Fund for Facilities Management					526,321				
Municipal Court Local Truancy Prevention & Diversion					32,750				
<b>Total</b>					<b>\$ 1,158,517</b>				
<b>Breakdown of Transfer Out:</b>									
TIRZ #3 Fund					\$ 3,756,871				
Vehicle & Equipment Fund -Police Leases					185,700				
Vehicle & Equipment Fund - General Fund					2,078,817				
Vehicle & Equipment Fund - Fire					2,000,000				
Vehicle & Equipment Fund - Transportation					306,533				
Net Administrative Transfer					40,793				
Technology Replacement Fund					981,261				
GO Debt Service Fund - CMMD#1					236,566				
OJJCC from Tree Mitigation					696,000				
Convention Center Debt Service Fund - 2021A COs					55,572				
<b>Total</b>					<b>\$ 10,338,113</b>				

**FY 23-24 Budget Summary by Category**  
**General Fund**

	<b>FY 22-23 Budget</b>		<b>FY 22-23 Estimate</b>		<b>Under/ (Over)</b>	<b>FY 23-24 Base</b>		<b>FY 23-24 Supplemental</b>	<b>FY 23-24 Proposed</b>
<b>Personnel</b>	\$	77,265,534	\$	77,943,541	\$ (678,007)	\$	76,634,848	\$ 1,947,011	\$ 78,581,859
<b>Supplies</b>		8,026,785		9,096,870	(1,070,085)		6,903,047	\$ 865,943	7,768,990
<b>Contractual</b>		21,571,565		21,607,595	(36,030)		22,460,441	\$ 2,552,862	25,013,303
<b>Capital Outlay</b>		7,715,490		7,739,490	(24,000)		-	\$ 642,549	642,549
<b>Transfers</b>		13,819,425		13,190,915	628,510		4,785,802	\$ 5,552,311	10,338,113
<b>Total</b>	<b>\$</b>	<b>128,398,799</b>	<b>\$</b>	<b>129,578,410</b>	<b>\$ (1,179,611)</b>	<b>\$</b>	<b>110,784,138</b>	<b>\$ 11,560,676</b>	<b>\$ 122,344,814</b>

**FY 23-24 Supplemental Requests  
General Fund**

Department/Division		ID	Supplemental Request Title	Requested Amount <sup>1</sup>	FY 22-23 Purchase <sup>2</sup>	FY 23-24 Approved <sup>3</sup>	Type
001-1041	Administration	1797	2% Salary Market Adjustment	7,391	\$ -	\$ -	Enhanced Program
001-1041	Administration	1822	Employee raise	15,761	-	15,761	Enhanced Program
<b>Administration Total</b>				<b>\$ 23,152</b>	<b>\$ -</b>	<b>\$ 15,761</b>	
001-1042	Mayor/City Council	1797	2% Salary Market Adjustment	9,571	-	-	Enhanced Program
001-1042	Mayor/City Council	1822	Employee raise	16,219	-	16,219	Enhanced Program
001-1042	Mayor/City Council	1726	Election	170,000	-	170,000	Non-Discretionary Adjustment
<b>Mayor/City Council Total</b>				<b>\$ 195,790</b>	<b>\$ -</b>	<b>\$ 186,219</b>	
001-1043	Communications	1797	2% Salary Market Adjustment	3,897	-	-	Enhanced Program
001-1043	Communications	1822	Employee raise	3,367	-	3,367	Enhanced Program
001-1043	Communications	1764	Marketing & Advertising Services	10,000	-	-	New Program
001-1043	Communications	1779	Travel & Training	12,761	-	-	Enhanced Program
001-1043	Communications	1777	Office Supplies	3,400	-	-	New Program
001-1043	Communications	1778	Production Maintenance Supplies	16,000	-	16,000	New Program
<b>Communications Total</b>				<b>\$ 49,425</b>	<b>\$ -</b>	<b>\$ 19,367</b>	
001-1044	Transportation	1742	Fuel Costs	85,800	-	85,800	Non-Discretionary Adjustment
001-1044	Transportation	1797	2% Salary Market Adjustment	10,055	-	-	Enhanced Program
001-1044	Transportation	1822	Employee raise	41,158	-	41,158	Enhanced Program
001-1044	Transportation	1768	Commuter Bus Operations	296,000	-	446,000	Enhanced Program
<b>Transportation Total</b>				<b>\$ 433,013</b>	<b>\$ -</b>	<b>\$ 572,958</b>	
001-1050	Downtown Development	1797	2% Salary Market Adjustment	3,044	-	-	Enhanced Program
001-1050	Downtown Development	1822	Employee raise	5,159	-	5,159	Enhanced Program
<b>Downtown Development Total</b>				<b>\$ 8,203</b>	<b>\$ -</b>	<b>\$ 5,159</b>	
001-1060	Legal	1797	2% Salary Market Adjustment	14,021	-	-	Enhanced Program
001-1060	Legal	1822	Employee raise	23,810	-	23,810	Enhanced Program
<b>Legal Total</b>				<b>\$ 37,831</b>	<b>\$ -</b>	<b>\$ 23,810</b>	
001-1070	Municipal Court	1797	2% Salary Market Adjustment	12,865	-	-	Enhanced Program
001-1070	Municipal Court	1822	Employee raise	21,798	-	21,798	Enhanced Program
001-1070	Municipal Court	1535	Deputy Court Clerk II	70,197	-	-	New Personnel
<b>Municipal Court Total</b>				<b>\$ 104,860</b>	<b>\$ -</b>	<b>\$ 21,798</b>	
001-1080	Facilities Management	1797	2% Salary Market Adjustment	4,814	-	-	Enhanced Program
001-1080	Facilities Management	1822	Employee raise	8,158	-	8,158	Enhanced Program
001-1080	Facilities Management	1534	Facilities Maintenance Tech II (2)	178,418	-	-	New Personnel
001-1080	Facilities Management	1713	Sam Houston School Renovations	862,360	-	-	New Program
001-1080	Facilities Management	1790	Sam Houston School M&O Expenses (On-Going)	390,400	-	350,000	New Program
001-1080	Facilities Management	1788	Structural Analysis of Conroe Tower/City Hall	85,000	-	-	New Program
001-1080	Facilities Management	1791	Roof Replacement at Owen Theater	87,000	-	-	Enhanced Program
001-1080	Facilities Management	1736	New Exterior Signage City Hall/Visitor's Center	72,000	-	-	Replacement Equipment
001-1080	Facilities Management	1537	Bldg. updates: City Hall, CMC, Owen, and Madeley	80,000	-	-	New Program
001-1080	Facilities Management	1539	New Marquis Sign (Owen Theater)	75,000	-	-	New Equipment
001-1080	Facilities Management	1538	Elevator Interior Upgrade	40,000	-	-	Enhanced Program
001-1080	Facilities Management	1714	Planning Commission Room Renovation	85,000	-	-	New Program

**FY 23-24 Supplemental Requests  
General Fund**

Department/Division	ID	Supplemental Request Title	Requested Amount <sup>1</sup>	FY 22-23 Purchase <sup>2</sup>	FY 23-24 Approved <sup>3</sup>	Type
<b>Facilities Management Total</b>			<b>\$ 1,968,150</b>	<b>\$ -</b>	<b>\$ 358,158</b>	
001-1100 Finance	1789	Increase MCAD Budget Share	94,680	-	94,680	Non-Discretionary Adjustment
001-1100 Finance	1797	2% Salary Market Adjustment	31,722	-	-	Enhanced Program
001-1100 Finance	1822	Employee raise	53,491	-	53,491	Enhanced Program
001-1100 Finance	1820	Administrative Assistant II Convert PT to FT	57,211	-	-	New Personnel
001-1100 Finance	1787	Security Platform To Mitigate Bank Fraud	64,000	-	64,000	New Program
<b>Finance Total</b>			<b>\$ 301,104</b>	<b>\$ -</b>	<b>\$ 212,171</b>	
001-1110 CDBG Administration	1759	Increase Printing & Publication Supplies	2,800	-	2,800	Non-Discretionary Adjustment
001-1110 CDBG Administration	1797	2% Salary Market Adjustment	2,629	-	-	Enhanced Program
001-1110 CDBG Administration	1822	Employee raise	4,456	-	4,456	Enhanced Program
<b>CDBG Administration Total</b>			<b>\$ 9,885</b>	<b>\$ -</b>	<b>\$ 7,256</b>	
001-1120 Purchasing - Warehouse	1797	2% Salary Market Adjustment	6,351	-	-	New Equipment
001-1120 Purchasing - Warehouse	1822	Employee raise	10,759	-	10,759	Enhanced Program
001-1120 Purchasing - Warehouse	1750	Buyer	101,036	-	-	New Program
<b>Purchasing - Warehouse Total</b>			<b>\$ 118,146</b>	<b>\$ -</b>	<b>\$ 10,759</b>	
001-1130 Information Technology	1549	Increase Utility/Software - IT	69,800	-	69,800	Non-Discretionary Adjustment
001-1130 Information Technology	1550	Increase Software Maintenance - IT	83,500	-	83,500	Non-Discretionary Adjustment
001-1130 Information Technology	1615	Increase Software Maintenance for Departments	122,000	-	122,000	Non-Discretionary Adjustment
001-1130 Information Technology	1797	2% Salary Market Adjustment	33,839	-	-	Enhanced Program
001-1130 Information Technology	1854	Employee raise	57,339	-	57,339	Enhanced Program
001-1130 Information Technology	1771	Microsoft Cloud based M365 Migration	510,000	-	510,000	New Project
001-1130 Information Technology	1728	IT Security Analyst	125,143	-	-	New Personnel
001-1130 Information Technology	1729	IT Enterprise System Specialist	120,381	-	-	New Personnel
001-1130 Information Technology	1770	Additional Internet Point of Presence	50,600	-	-	New Project
001-1130 Information Technology	1774	Disaster Recovery Zerto License	29,500	-	29,500	Enhanced Program
001-1130 Information Technology	1775	Security Monitoring and Reporting Software	12,000	-	12,000	New Program
001-1130 Information Technology	1776	Server Monitoring Tool	20,000	-	20,000	New Program
001-1130 Information Technology	1546	Senior Desktop Support Staff	92,830	-	-	New Personnel
001-1130 Information Technology	1547	Dark Fiber from Police Department to IH-45	40,000	-	40,000	Enhanced Program
001-1130 Information Technology	1548	Increase Overtime	6,566	-	6,566	Enhanced Program
001-1130 Information Technology	1769	Central Square User Conference	3,450	-	-	New Travel & Training
<b>Information Technology Total</b>			<b>\$ 1,376,948</b>	<b>\$ -</b>	<b>\$ 950,705</b>	
001-1160 Human Resources	1797	2% Salary Market Adjustment	16,885	-	-	Enhanced Program
001-1160 Human Resources	1822	Employee raise	28,165	-	28,165	Enhanced Program
001-1160 Human Resources	1617	Employee Training Program	6,500	-	6,500	Enhanced Program
001-1160 Human Resources	1763	NAVEX online reporting system	3,169	-	3,169	New Program
<b>Human Resources Total</b>			<b>\$ 54,719</b>	<b>\$ -</b>	<b>\$ 37,834</b>	
001-1201 Police Administration	1797	2% Salary Market Adjustment	25,299	-	-	Enhanced Program
001-1201 Police Administration	1822	Employee raise	12,236	-	12,236	Enhanced Program
001-1201 Police Administration	1808	STEP Increases - Civil-Service Only	40,662	-	40,662	Enhanced Program
<b>Police Administration Total</b>			<b>\$ 78,197</b>	<b>\$ -</b>	<b>\$ 52,898</b>	



**FY 23-24 Supplemental Requests  
General Fund**

Department/Division		ID	Supplemental Request Title	Requested Amount <sup>1</sup>	FY 22-23 Purchase <sup>2</sup>	FY 23-24 Approved <sup>3</sup>	Type
001-1202	Police Support Services	1797	2% Salary Market Adjustment	24,474	-	-	Enhanced Program
001-1202	Police Support Services	1822	Employee raise	19,786	-	19,786	Enhanced Program
001-1202	Police Support Services	1808	STEP Increases - Civil-Service Only	23,780	-	23,780	Enhanced Program
001-1202	Police Support Services	1688	Facilities Maintenance Coordinator	153,429	-	-	New Personnel
001-1202	Police Support Services	1744	Maintenance Coordinator Vehicle Upgrade	41,260	-	41,260	VERF - Upgrade Only
<b>Police Support Services Total</b>				<b>\$ 262,729</b>	<b>\$ -</b>	<b>\$ 84,826</b>	
001-1203	Police Patrol	1797	2% Salary Market Adjustment	244,068	-	-	Enhanced Program
001-1203	Police Patrol	1822	Employee raise	51,719	-	51,719	Enhanced Program
001-1203	Police Patrol	1808	STEP Increases - Civil-Service Only	399,716	-	399,716	Enhanced Program
001-1203	Police Patrol	1723	Communications Officers (2)	155,283	-	-	New Personnel
001-1203	Police Patrol	1738	Police Officers (10)	1,925,967	-	-	New Personnel
001-1203	Police Patrol	1755	Ballistic Glass for Police Tahoes (12)	108,288	-	108,288	New Equipment
001-1203	Police Patrol	1752	Protective Equipment Replacement	21,125	-	21,125	Replacement Equipment
001-1203	Police Patrol	1740	Police Tahoes Upgrade (12)	152,616	-	152,616	VERF
<b>Police Patrol Total</b>				<b>\$ 3,058,782</b>	<b>\$ -</b>	<b>\$ 733,464</b>	
001-1204	Police Investigative Services	1797	2% Salary Market Adjustment	83,864	-	-	Enhanced Program
001-1204	Police Investigative Services	1822	Employee raise	14,774	-	14,774	Enhanced Program
001-1204	Police Investigative Services	1808	STEP Increases - Civil-Service Only	139,477	-	139,477	Enhanced Program
001-1204	Police Investigative Services	1739	VERF - Crime Scene Vehicle Equipment (2)	14,900	-	14,900	VERF
001-1204	Police Investigative Services	1658	CAD/RMS Mapping Services	12,700	-	12,700	Enhanced Program
001-1204	Police Investigative Services	1645	Crime Victim Liaison	93,511	-	-	New Personnel
<b>Police Investigative Services Total</b>				<b>\$ 359,226</b>	<b>\$ -</b>	<b>\$ 181,851</b>	
001-1206	Police Animal Services	1797	2% Salary Market Adjustment	2,953	-	-	Enhanced Program
001-1206	Police Animal Services	1822	Employee raise	5,001	-	5,001	Enhanced Program
001-1206	Police Animal Services	1751	Animal Control Vehicle VERF Upgrade	37,754	-	37,754	VERF - Upgrade Only
<b>Police Animal Services Total</b>				<b>\$ 45,708</b>	<b>\$ -</b>	<b>\$ 42,755</b>	
001-1209	Police Commercial Vehicle Program	1797	2% Salary Market Adjustment	2,243	-	-	Enhanced Program
001-1209	Police Commercial Vehicle Program	1808	STEP Increases - Civil-Service Only	4,019	-	4,019	Enhanced Program
<b>Police Commercial Vehicle Program Total</b>				<b>\$ 6,262</b>	<b>\$ -</b>	<b>\$ 4,019</b>	
001-1300	Fire	1797	2% Salary Market Adjustment	348,203	-	-	New Personnel
001-1300	Fire	1822	Employee raise	19,216	-	19,216	Enhanced Program
001-1300	Fire	1808	STEP Increases - Civil-Service Only	430,537	-	430,537	Enhanced Program
001-1300	Fire	1622	CMC, Station #6, & Training Facility Generators	177,375	-	-	New Equipment
001-1300	Fire	1626	Facilities Repair & Maintenance	50,000	-	50,000	Enhanced Program
001-1300	Fire	1781	Replace Rescue Tools	180,000	-	90,000	Replacement Equipment
001-1300	Fire	1621	Audio/Video System for CMC	250,000	-	-	New Equipment
001-1300	Fire	1631	Fire Lieutenant - Training	109,497	-	-	New Equipment
001-1300	Fire	1628	Vehicle Storage Building	425,000	-	-	Enhanced Program
001-1300	Fire	1625	Fire Lieutenant - 8 Hour	189,297	-	-	Enhanced Program
001-1300	Fire	1629	Engine Operator - 8 Hour	173,846	-	-	New Personnel
001-1300	Fire	1620	Administrative Specialist I	67,179	-	-	New Equipment

**FY 23-24 Supplemental Requests  
General Fund**

Department/Division		ID	Supplemental Request Title	Requested Amount <sup>1</sup>	FY 22-23 Purchase <sup>2</sup>	FY 23-24 Approved <sup>3</sup>	Type
001-1300	Fire	1766	Increase Various Line Items	275,527	-	-	New Personnel
001-1300	Fire	1624	Specialty Training Class	25,000	-	-	New Personnel
<b>Fire Total</b>				<b>\$ 2,720,676</b>	<b>\$ -</b>	<b>\$ 589,753</b>	
001-1400	Parks & Recreation Administration	1676	Increase Utilities	50,000	-	50,000	Non-Discretionary Adjustment
001-1400	Parks & Recreation Administration	1797	2% Salary Market Adjustment	13,147	-	-	Enhanced Program
001-1400	Parks & Recreation Administration	1822	Employee raise	22,270	-	22,270	Enhanced Program
001-1400	Parks & Recreation Administration	1668	Active Net Software	18,375	-	18,375	New Program
001-1400	Parks & Recreation Administration	1674	Annual Software Licensing and Usage Fees	9,588	-	9,588	New Program
001-1400	Parks & Recreation Administration	1765	Tuition Reimbursement - PT Staff	1,500	-	-	New Program
<b>Parks &amp; Recreation Administration Total</b>				<b>\$ 114,880</b>	<b>\$ -</b>	<b>\$ 100,233</b>	
001-1410	CK Ray Recreation Center	1702	Increase Utilities	15,900	-	15,900	Non-Discretionary Adjustment
001-1410	CK Ray Recreation Center	1797	2% Salary Market Adjustment	12,970	-	-	Enhanced Program
001-1410	CK Ray Recreation Center	1822	Employee raise	21,935	-	21,935	Enhanced Program
001-1410	CK Ray Recreation Center	1612	Gym Curtain	20,000	-	-	Replacement Equipment
001-1410	CK Ray Recreation Center	1613	Cardio Machines	25,000	-	-	Replacement Equipment
001-1410	CK Ray Recreation Center	1614	Fitness Room Floor Replacement	42,000	-	-	Replacement Equipment
<b>CK Ray Recreation Center Total</b>				<b>\$ 137,805</b>	<b>\$ -</b>	<b>\$ 37,835</b>	
001-1420	Oscar Johnson, Jr Community Center	1706	Increase Utilities	10,000	-	10,000	Non-Discretionary Adjustment
001-1420	Oscar Johnson, Jr Community Center	1797	2% Salary Market Adjustment	25,158	-	-	Enhanced Program
001-1420	Oscar Johnson, Jr Community Center	1822	Employee raise	42,515	-	42,515	Enhanced Program
<b>Oscar Johnson, Jr Community Center Total</b>				<b>\$ 77,673</b>	<b>\$ -</b>	<b>\$ 52,515</b>	
001-1430	Senior Center	1797	2% Salary Market Adjustment	1,737	-	-	Enhanced Program
001-1430	Senior Center	1822	Employee raise	2,938	-	2,938	Enhanced Program
001-1430	Senior Center	1643	PT Recreation Leader III	14,020	-	-	New Personnel
001-1430	Senior Center	1642	PT Recreation Leader II (2)	22,168	-	-	New Personnel
<b>Senior Center Total</b>				<b>\$ 40,863</b>	<b>\$ -</b>	<b>\$ 2,938</b>	
001-1440	Aquatic Center	1687	Increase Utilities	48,000	-	48,000	Non-Discretionary Adjustment
001-1440	Aquatic Center	1797	2% Salary Market Adjustment	17,708	-	-	Enhanced Program
001-1440	Aquatic Center	1822	Employee raise	29,942	-	29,942	Enhanced Program
001-1440	Aquatic Center	1716	Waterpark Inspections and Maintenance	67,889	-	67,889	Replacement Equipment
001-1440	Aquatic Center	1684	Shade Structure for Water Park Entrance	52,798	-	-	New Equipment
001-1440	Aquatic Center	1692	Increase Lifeguard Wages	112,032	-	-	New Personnel
001-1440	Aquatic Center	1685	Increase Part Time Hours	172,529	-	-	Enhanced Program
001-1440	Aquatic Center	1780	New Fencing for the WRC Pool	70,000	-	-	Replacement Equipment
<b>Aquatic Center Total</b>				<b>\$ 570,897</b>	<b>\$ -</b>	<b>\$ 145,831</b>	
001-1450	Parks Operations	1632	Increase Utilities	27,600	-	27,600	Non-Discretionary Adjustment
001-1450	Parks Operations	1682	Increase Landscape & Mowing	8,500	-	8,500	Non-Discretionary Adjustment
001-1450	Parks Operations	1797	2% Salary Market Adjustment	21,550	-	-	Enhanced Program
001-1450	Parks Operations	1822	Employee raise	36,486	-	36,486	Enhanced Program
001-1450	Parks Operations	1677	VERF Unit 1304 Upgrade	11,435	-	11,435	VERF - Upgrade Only
001-1450	Parks Operations	1561	Booker T. Washington Park Fence Replacement	24,635	-	-	Enhanced Program

**FY 23-24 Supplemental Requests  
General Fund**

Department/Division		ID	Supplemental Request Title	Requested Amount <sup>1</sup>	FY 22-23 Purchase <sup>2</sup>	FY 23-24 Approved <sup>3</sup>	Type
001-1450	Parks Operations	1559	Resurface and Upgrade Basketball Courts	37,680	-	-	Enhanced Program
001-1450	Parks Operations	1635	TRAPS Conference	1,200	-	-	New Travel & Training
001-1450	Parks Operations	1679	VERF Unit 1720 Upgrade	8,100	-	8,100	VERF - Upgrade Only
001-1450	Parks Operations	1678	VERF Unit E1345 Upgrade	3,525	-	3,525	VERF - Upgrade Only
001-1450	Parks Operations	1556	Carl Barton, Jr. Park Baseball Fence Replacement	19,900	-	-	Enhanced Program
001-1450	Parks Operations	1562	Lightning Detection System	7,400	-	-	Enhanced Program
001-1450	Parks Operations	1560	Founders Plaza Restroom Facility (addt restrooms at	308,650	-	308,650	Enhanced Program
001-1450	Parks Operations	1555	Downtown District Maintenance Crew (2)	194,822	-	-	New Personnel
<b>Parks Operations Total</b>				<b>\$ 711,483</b>	<b>\$ -</b>	<b>\$ 404,296</b>	
001-1460	Westside Recreation Center	1704	Increase Utilities	44,400	-	44,400	Non-Discretionary Adjustment
001-1460	Westside Recreation Center	1797	2% Salary Market Adjustment	11,286	-	-	Enhanced Program
001-1460	Westside Recreation Center	1822	Employee raise	19,084	-	19,084	Enhanced Program
001-1460	Westside Recreation Center	1659	North Entry Stairs	50,000	-	-	Replacement Equipment
<b>Westside Recreation Center Total</b>				<b>\$ 124,770</b>	<b>\$ -</b>	<b>\$ 63,484</b>	
001-1500	Community Development	1797	2% Salary Market Adjustment	22,340	-	-	Enhanced Program
001-1500	Community Development	1822	Employee raise	37,853	-	37,853	Enhanced Program
001-1500	Community Development	1757	Community Development Aide	87,421	-	-	New Personnel
001-1500	Community Development	1748	Code Enforcement Manager	163,207	-	-	New Personnel
001-1500	Community Development	1756	Lien Administrator/Processor	140,253	-	-	New Personnel
001-1500	Community Development	1722	Community Outreach	5,000	-	5,000	New Program
001-1500	Community Development	1725	Code Enforcement Officer	134,707	-	-	New Personnel
001-1500	Community Development	1745	Certification Pay	25,089	-	-	Enhanced Program
001-1500	Community Development	1746	Outfit Trucks	4,999	-	-	New Program
001-1500	Community Development	1747	Increase Uniforms	5,000	-	-	Enhanced Program
<b>Community Development Total</b>				<b>\$ 625,869</b>	<b>\$ -</b>	<b>\$ 42,853</b>	
001-1530	Drainage Maintenance	1797	2% Salary Market Adjustment	11,706	-	-	Enhanced Program
001-1530	Drainage Maintenance	1822	Employee raise	19,829	-	19,829	Enhanced Program
001-1530	Drainage Maintenance	1647	Drainage Improvements	500,000	-	250,000	Enhanced Program
001-1530	Drainage Maintenance	1660	E35 Compact Excavator	70,000	-	-	New Equipment
001-1530	Drainage Maintenance	1646	Increase Vehicle Operations	30,000	-	30,000	Enhanced Program
<b>Drainage Maintenance Total</b>				<b>\$ 631,535</b>	<b>\$ -</b>	<b>\$ 299,829</b>	
001-1540	Streets Maintenance	1705	Increase Utilities	150,000	-	150,000	Non-Discretionary Adjustment
001-1540	Streets Maintenance	1797	2% Salary Market Adjustment	38,509	-	-	Enhanced Program
001-1540	Streets Maintenance	1822	Employee raise	65,229	-	65,229	Enhanced Program
001-1540	Streets Maintenance	1651	Tymco Sweeper	342,552	-	-	New Equipment
001-1540	Streets Maintenance	1648	Asphalt Overlay Program	1,000,000	-	-	Enhanced Program
001-1540	Streets Maintenance	1650	Pro Patch Truck	253,000	-	-	New Equipment
001-1540	Streets Maintenance	1649	Increase Cleanup Requests	100,000	-	-	Enhanced Program
001-1540	Streets Maintenance	1652	Increase Vehicle Operations	85,000	-	85,000	Enhanced Program
001-1540	Streets Maintenance	1653	Increase Vehicle Repairs	75,000	-	75,000	Enhanced Program
<b>Streets Maintenance Total</b>				<b>\$ 2,109,290</b>	<b>\$ -</b>	<b>\$ 375,229</b>	

General Fund

**FY 23-24 Supplemental Requests  
General Fund**

Department/Division		ID	Supplemental Request Title	Requested Amount <sup>1</sup>	FY 22-23 Purchase <sup>2</sup>	FY 23-24 Approved <sup>3</sup>	Type
001-1550	Signal Maintenance	1797	2% Salary Market Adjustment	6,568	-	-	Enhanced Program
001-1550	Signal Maintenance	1822	Employee raise	11,128	-	11,128	Enhanced Program
001-1550	Signal Maintenance	1717	Traffic Signal Crew with Bucket Truck	318,138	-	-	New Personnel
<b>Signal Maintenance Total</b>				<b>\$ 335,834</b>	<b>\$ -</b>	<b>\$ 11,128</b>	
001-1560	Sign Maintenance	1797	2% Salary Market Adjustment	10,536	-	-	Enhanced Program
001-1560	Sign Maintenance	1822	Employee raise	17,849	-	17,849	Enhanced Program
001-1560	Sign Maintenance	1680	2-Man Sign Crew with Truck	185,702	-	-	New Personnel
001-1560	Sign Maintenance	1657	V 5900 Line Striper	13,500	-	-	New Equipment
001-1560	Sign Maintenance	1656	Pre-Melter	73,000	-	-	New Equipment
001-1560	Sign Maintenance	1654	Increase Operating Supplies	50,000	-	50,000	Enhanced Program
001-1560	Sign Maintenance	1655	Increase Vehicle Operations	10,000	-	10,000	Enhanced Program
<b>Sign Maintenance Total</b>				<b>\$ 360,587</b>	<b>\$ -</b>	<b>\$ 77,849</b>	
001-1570	Engineering	1797	2% Salary Market Adjustment	53,482	-	-	Enhanced Program
001-1570	Engineering	1822	Employee raise	91,180	-	91,180	Enhanced Program
001-1570	Engineering	1689	Intelligent Transportation System Plan	100,000	-	100,000	New Program
001-1570	Engineering	1610	Increase Overtime	19,391	-	19,391	Enhanced Program
001-1570	Engineering	1611	CMC Covered Parking	200,000	-	-	New Equipment
<b>Engineering Total</b>				<b>\$ 464,053</b>	<b>\$ -</b>	<b>\$ 210,571</b>	
001-1580	Building Inspections & Permits	1797	2% Salary Market Adjustment	30,845	-	-	Enhanced Program
001-1580	Building Inspections & Permits	1822	Employee raise	52,253	-	52,253	Enhanced Program
001-1580	Building Inspections & Permits	1583	Assistant Building Official	171,684	-	-	New Personnel
001-1580	Building Inspections & Permits	1586	Truck for Urban Forester	56,400	-	-	New Program
001-1580	Building Inspections & Permits	1584	Building Plan Examiner	92,819	-	-	New Personnel
001-1580	Building Inspections & Permits	1600	Project Management Contract (AG CM)	20,000	-	20,000	New Program
001-1580	Building Inspections & Permits	1581	Administrative Specialist III	80,858	-	-	New Personnel
<b>Building Inspections &amp; Permits Total</b>				<b>\$ 504,859</b>	<b>\$ -</b>	<b>\$ 72,253</b>	
001-1800	GF Non-Departmental	1811	TERF Contribution - General Fund	981,261	-	981,261	Replacement Equipment
001-1800	GF Non-Departmental	1815	VERF Contribution - General Fund	2,571,050	-	2,571,050	Replacement Equipment
001-1800	GF Non-Departmental	1816	VERF Contribution - Fire Department	2,000,000	-	2,000,000	Replacement Equipment
<b>GF Non-Departmental Total</b>				<b>\$ 5,552,311</b>	<b>\$ -</b>	<b>\$ 5,552,311</b>	
<b>General Fund Total</b>				<b>\$ 23,575,516</b>	<b>\$ -</b>	<b>\$ 11,560,676</b>	

**Definitions:**

1. Requested Amount - The total cost of the project. Also, the cost that was requested through the supplemental request.
2. FY 22-23 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 23-24 Approved - These items are included in the Operating Budget as supplementals.

**Notes:**

If there is no funding listed in the FY22-23 Purchase or FY 23-24 Approved columns, then the supplemental request was not approved for funding.

# General Fund Revenues

Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
4010 - Current Taxes	\$ 32,488,380	\$ 38,691,053	\$ 37,510,336	\$ 42,522,573
4020 - Delinquent Taxes	(36,938)	203,268	52,424	99,785
<b>Property Taxes Subtotal</b>	<b>\$ 32,451,442</b>	<b>\$ 38,894,321</b>	<b>\$ 37,562,760</b>	<b>\$ 42,622,358</b>
4030 - Gross Receipts	8,120,836	8,000,316	8,610,404	8,618,361
4035 - Network Nodes Receipts	1,850	5,375	1,850	2,250
<b>Gross Receipts Subtotal</b>	<b>\$ 8,122,686</b>	<b>\$ 8,005,691</b>	<b>\$ 8,612,254</b>	<b>\$ 8,620,611</b>
4040 - Sales Tax	50,422,632	48,495,140	52,622,902	51,329,552
<b>Sales Tax Collections Subtotal</b>	<b>\$ 50,422,632</b>	<b>\$ 48,495,140</b>	<b>\$ 52,622,902</b>	<b>\$ 51,329,552</b>
4070 - Mixed Beverage Tax	514,487	374,974	487,331	487,331
4080 - In Lieu Of Taxes	1,546,141	1,634,701	1,634,701	1,634,701
<b>Other Tax Subtotal</b>	<b>\$ 2,060,628</b>	<b>\$ 2,009,675</b>	<b>\$ 2,122,032</b>	<b>\$ 2,122,032</b>
4510 - Licenses	7,671	14,694	17,152	17,152
4520 - Permits	7,507,802	6,603,902	6,990,727	7,060,634
4521 - Storm Water Permits	426,129	344,690	371,142	333,246
4530 - Miscellaneous	11,321	10,304	2,232	2,232
4532 - Alarm Permits-New/Renewal	118,085	116,463	124,267	124,267
4533 - Excessive Alarms Fees	67,750	59,917	57,917	57,917
<b>Licenses and Permits Subtotal</b>	<b>\$ 8,138,758</b>	<b>\$ 7,149,970</b>	<b>\$ 7,563,437</b>	<b>\$ 7,595,448</b>
5010 - Refuse Collection	493,760	422,648	510,912	516,022
5020 - Copies	10,713	12,218	12,812	12,812
5040 - Planning and Zoning Fees	1,620,627	1,263,799	1,177,155	1,177,155
5117 - Code Enforcement Fee	3,360	3,710	1,210	1,210
5150 - Service Charges	613	150,709	1,001	1,001
5190 - Ticket Sales	109,553	57,882	151,944	151,539
6050 - Recreational	1,018,645	1,014,680	1,172,943	1,231,590
6051 - Parks Programs	1,486,210	1,551,537	1,630,444	1,711,967
6053 - Animal Shelter Fees	120,600	120,600	120,600	120,600
<b>Charges for Sales and Services Subtotal</b>	<b>\$ 4,864,081</b>	<b>\$ 4,597,783</b>	<b>\$ 4,779,021</b>	<b>\$ 4,923,896</b>
6030 - Lease Income	357,109	186,806	174,617	207,912
<b>Lease Income Subtotal</b>	<b>\$ 357,109</b>	<b>\$ 186,806</b>	<b>\$ 174,617</b>	<b>\$ 207,912</b>
5510 - Traffic and Criminal Fines	1,324,022	1,340,866	1,149,151	1,149,151
5540 - Commercial Vehicle Fines	20,908	9,567	7,901	7,901
<b>Fines and Forfeitures Subtotal</b>	<b>\$ 1,344,930</b>	<b>\$ 1,350,433</b>	<b>\$ 1,157,052</b>	<b>\$ 1,157,052</b>
6105 - Seized Assets	39,505	-	50,747	-
6106 - Intergovernmental - Local	2,821,253	2,492,258	2,720,275	2,741,111
6107 - Intergovernmental - State	1,363,745	882,022	824,956	31,570
6108 - Intergovernmental - Federal	548,534	410,579	264,694	230,991
<b>Intergovernmental Subtotal</b>	<b>\$ 4,773,037</b>	<b>\$ 3,784,859</b>	<b>\$ 3,860,672</b>	<b>\$ 3,003,672</b>
6010 - Interest On Investments	477,521	123,827	2,733,701	1,082,974
<b>Investment Income Subtotal</b>	<b>\$ 477,521</b>	<b>\$ 123,827</b>	<b>\$ 2,733,701</b>	<b>\$ 1,082,974</b>
6015 - FMV Adjustment - Investments	(580,100)	-	-	-
<b>Net Change in Fair Value of Investments Subtotal</b>	<b>\$ (580,100)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
6020 - Penalty and Interest	172,827	177,763	214,847	169,142
<b>Penalties and Interest Subtotal</b>	<b>\$ 172,827</b>	<b>\$ 177,763</b>	<b>\$ 214,847</b>	<b>\$ 169,142</b>
6036 - Sales Of Capital Assets	-	-	473,661	-
6052 - Parks Donations	22,183	6,785	70,009	35,005
6054 - Tree Mitigation	202,093	-	82,342	115,018
6056 - Tree Enforcement	-	-	211,400	211,400
6060 - Unanticipated Revenues	124,185	125,004	236,039	165,922
6070 - Short and Over	126	-	400	-
6080 - Donations	193,191	64,350	140,738	60,000
6110 - Insurance Proceeds	82,853	54,957	98,847	6,904
6120 - Worker's Compensation Reimbursements	3,210	3,619	13,594	-
6200 - Proceeds Of Capital Leases	508,064	-	-	-

## General Fund Revenues

		Actual	Amended	Estimated	Budgeted
Account		2021-2022	2022-2023	2022-2023	2023-2024
<b>Miscellaneous Subtotal</b>		<b>\$ 1,135,905</b>	<b>\$ 254,715</b>	<b>\$ 1,327,030</b>	<b>\$ 594,249</b>
6550 - Transfer In		162,969	464,654	293,939	1,158,517
<b>Transfers In Subtotal</b>		<b>\$ 162,969</b>	<b>\$ 464,654</b>	<b>\$ 293,939</b>	<b>\$ 1,158,517</b>
<b>Total Revenues</b>		<b>\$113,904,425</b>	<b>\$115,495,637</b>	<b>\$123,024,264</b>	<b>\$124,587,415</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 2022 - 2023

- ✓ Provided a weekly Project Status Update to Mayor and Council.
- ✓ 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; enhanced management of downtown Conroe.
- ✓ Oversaw preparation of FY 22-23 Annual Budget.
- ✓ Completed FY 22-23 Capital Improvement Plan (CIP).
- ✓ Restructured the organization of city departments to be more effective by utilizing three Assistant City Administrators.
- ✓ Accomplished growth in City finances and reserves.
- ✓ Accomplished Montgomery County Commissioner collaboration.

## Goals & Objectives for FY 2023 - 2024

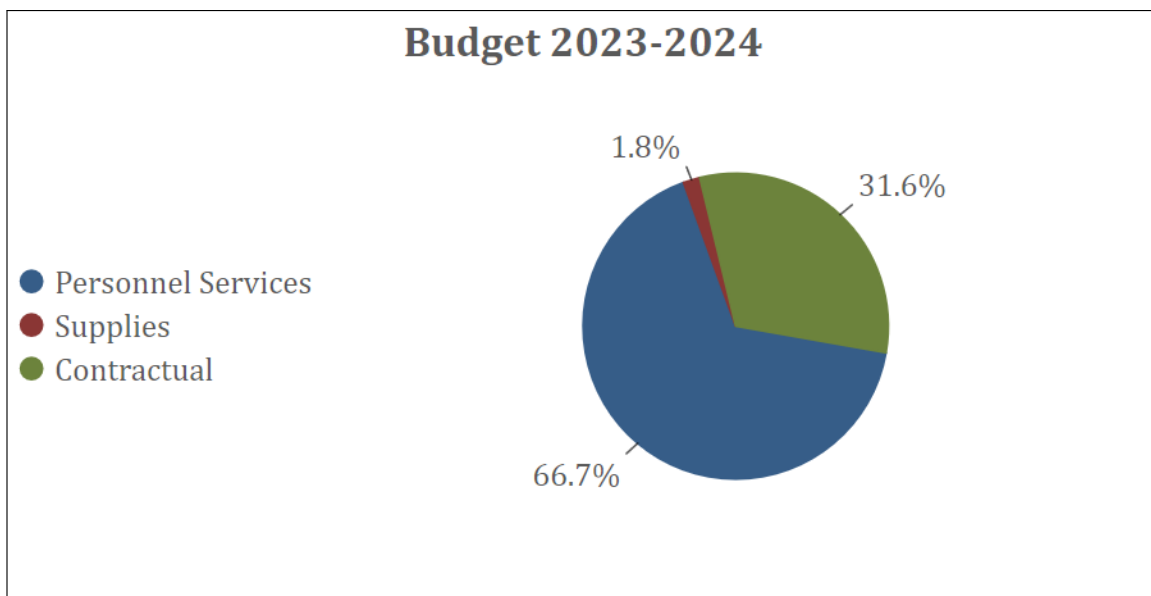
- Provide a weekly Project Status Update to Mayor and Council.
- Provide a weekly "Friday Memo" to Mayor, Council, and Department Heads, including items to note, monthly calendar, and agenda action reminders.
- Work with the Fire Department to decrease response time.
- Work with the Police Department 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.
- Maintain customer-friendly and business-friendly attitudes among all employees.
- Review department staffing and procedures for efficiency and privatization opportunities.

# Administration 001-1041



## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Personnel Services	\$ 1,394,158	\$ 730,831	\$ 560,396	\$ 561,802
Supplies	131,188	14,959	13,700	14,869
Contractual	479,030	679,184	677,000	266,035
Capital Outlay	20,297	-	20,297	-
<b>Total</b>	<b>\$ 2,024,673</b>	<b>\$ 1,424,974</b>	<b>\$ 1,271,393</b>	<b>\$ 842,706</b>



	Actual 2020-2021	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
<b>Performance Measures</b>				
Conduct Bi-Monthly Management Team Meetings	20	20	20	20
Maintain "quality" communications with Mayor and Council	200	200	200	200
Respond to all citizen inquiries / complaints in a timely fashion (24 to 48 hours) at least contact the person to let them know they are not ignored while we are working on their item	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



# Administration 001-1041

---



## Supplemental Budget Requests

- 4.5% Raises \$15,761



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 updating the department web page. This department oversees 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 2022 - 2023**

- ✓ 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 shared common folder for employee convenience.
- ✓ Provided electronic retrieval of packets for department directors.
- ✓ Successfully responded to a growing volume of open records requests.
- ✓ Successfully trained employees and Elected Officials to access the user-friendly Paperless Agenda Software program.

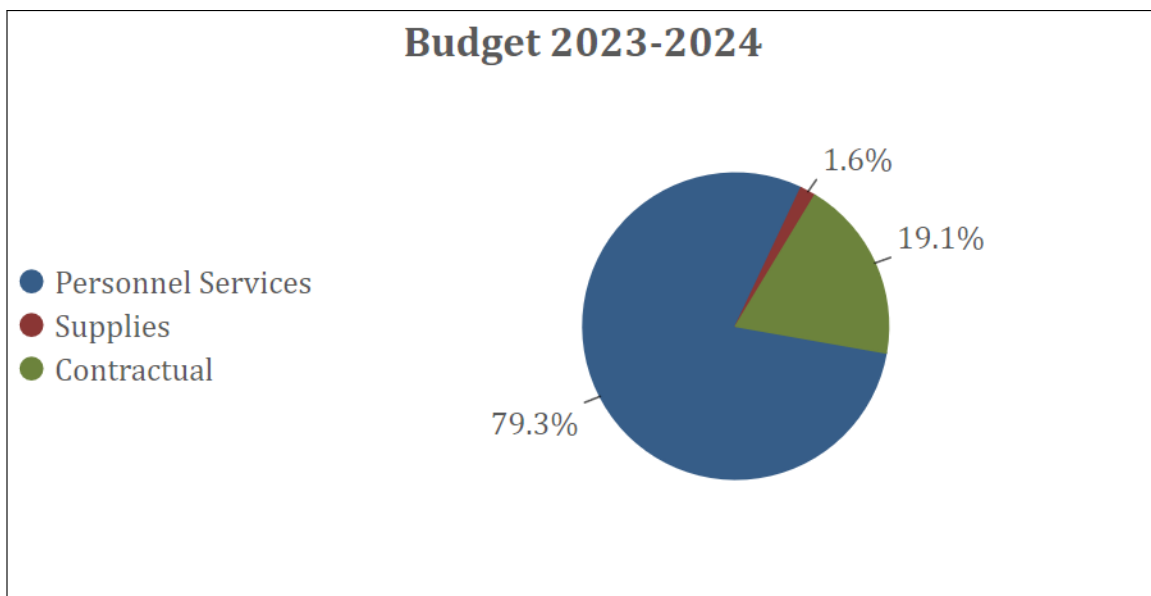
### **Goals & Objectives for FY 2023 - 2024**

- Continue ongoing preservation project for early Minute Books.
- 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 required Continuing Education Units.
- Continue to prepare agenda packets and minutes for all Council Meetings.



## Expenditure Summary for FY 2023 - 2024

	<b>Actual 2021-2022</b>	<b>Amended 2022-2023</b>	<b>Estimated 2022-2023</b>	<b>Budgeted 2023-2024</b>
Personnel Services	\$ 705,581	\$ 804,618	\$ 875,005	\$ 977,728
Supplies	34,988	34,968	31,068	20,168
Contractual	133,386	180,612	133,454	235,602
Capital Outlay	-	5,400	-	-
<b>Total</b>	<b>\$ 873,955</b>	<b>\$ 1,025,598</b>	<b>\$ 1,039,527</b>	<b>\$ 1,233,498</b>



	<b>Actual 2020-2021</b>	<b>Actual 2021-2022</b>	<b>Estimated 2022-2023</b>	<b>Budgeted 2023-2024</b>
<b>Performance Measures</b>				
Minutes / Agendas / Packets	105	115	115	115
Open Records Requests	1,005	1,315	1,400	1,400
Document Recording	17	17	20	25
Publications	112	112	125	130

## Supplemental Budget Requests

● Election	\$170,000
● 4.5% Raises	\$16,219



The City of Conroe Communications prioritizes consistently informing, engaging, and connecting residents with their city government in new and modern ways. Our Communications and Media Relations Team helps advance the mission through various means to create positive, productive associations between local government and its residents.

The primary responsibility of our office encompasses all aspects of dissemination of information to Conroe residents and local media through the following venues: City website, Press releases and media relations, Public Access Channel (PEG Channel), Public outreach efforts and activities, and Social media.

### **Accomplishments for FY 2022 - 2023**

- ✓ Developed a Social Media Manager's Policy for all City employees assigned with Social Media Management responsibilities.
- ✓ Increased social media presence and interactions with the community by more consistently posting relevant and engaging content.
- ✓ Created a LinkedIn, Youtube, and Nextdoor social media accounts to expand our Social Media reach.
- ✓ Established "Spotlight Employee" of the week program to feature City employees on Social Media channels.
- ✓ Represented the City of Conroe at various community and City events.
- ✓ Put out an RFP for website re-design.
- ✓ Established an in-house photo studio that all staff can utilize for promotional material.

### **Goals & Objectives for FY 2023 - 2024**

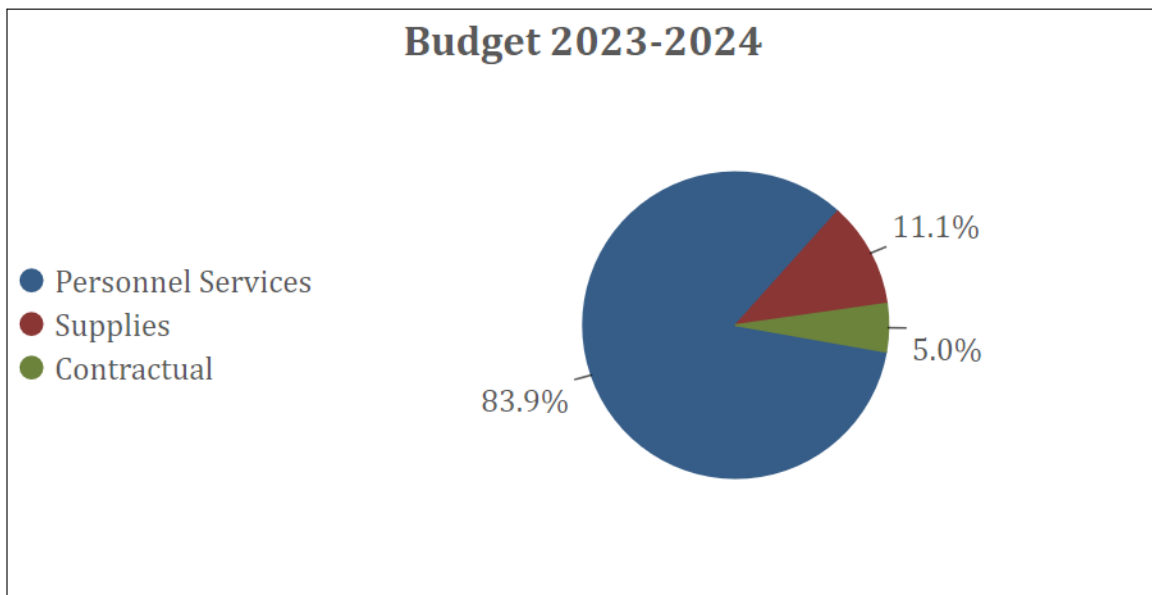
- Redevelop the City website.
- Establish and program Public Access Channel (PEG Channel) with relevant and interesting content that will both inform and entertain viewers.
- Integrate the two FM signals with the City's marketing and informational efforts.
- Develop and implement a social media campaign and strategy and attend relevant trainings.
- Ensure that the City's brand is consistent with Communications Team's goals.

# Communications 001-1043



## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Personnel Services	\$ -	\$ -	\$ -	\$ 120,824
Supplies	-	-	-	16,000
Contractual	-	-	-	7,239
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 144,063</b>



### New Initiatives-Supplemental Budget Requests

- Production Maintenance Supplies \$16,000
- 4.5% Raises \$3,367

### Performance Measures

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Increase (total) followers on Social Media	-	-	10,000	15,000
Feature a Weekly Spotlight Employee	-	-	34	52



The City of Conroe Transportation Department was formed in 2013 to meet Conroe's transit and mobility needs. We aim to connect Conroe through a safe, accessible, reliable public transit system and mobility services. The Transit department oversees, manages, and executes all transit planning, system design, implementation, and operations activities. Our department is responsible for all grant management and financial oversight of millions in federal and state grant allocations for program compliance. 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 2022 - 2023

- ✓ Awarded approximately \$486,194 in grant revenue to support continued transit operations, staffing, and related capital expenses.
- ✓ Earned FTA's approval by administering federal awards in accordance with the requirements of Federal public transportation law 49 U.S.C. Chapter 53. FTA's 2022 Triennial assessment focused on the City's compliance in 23 areas.
- ✓ Conroe Connection ridership across all services increased by fifty-five (55%) percent from our prior fiscal year.
- ✓ Stabilized staffing deficiencies with two new full-time positions; operations analyst to add the technical skill set of collecting, aggregating, and interpreting program data; the mobility planner conceptualizes, plans, and develops programs that respond to and influence the demands of the market.
- ✓ Congestions Mitigation Air Quality (CMAQ) pilot funding concluded after four years of totaling \$1.7 mil in grant funds received to initiate and sustain the City's first commuter bus service in partnership with Houston-Galveston Area Council (HGAC) and Houston METRO.
- ✓ Initiated the Downtown shuttle pilot as a free, fixed-route shuttle bus offering quick, convenient travel throughout the downtown area to help alleviate traffic and parking congestion.
- ✓ Pursued 5339(b) low-emission funds for (4) four over-the-road CNG coaches in partnership with METRO for operations and CNG source, utilizing TDCs for the local match at 100%.

## Goals & Objectives for FY 2023 - 2024

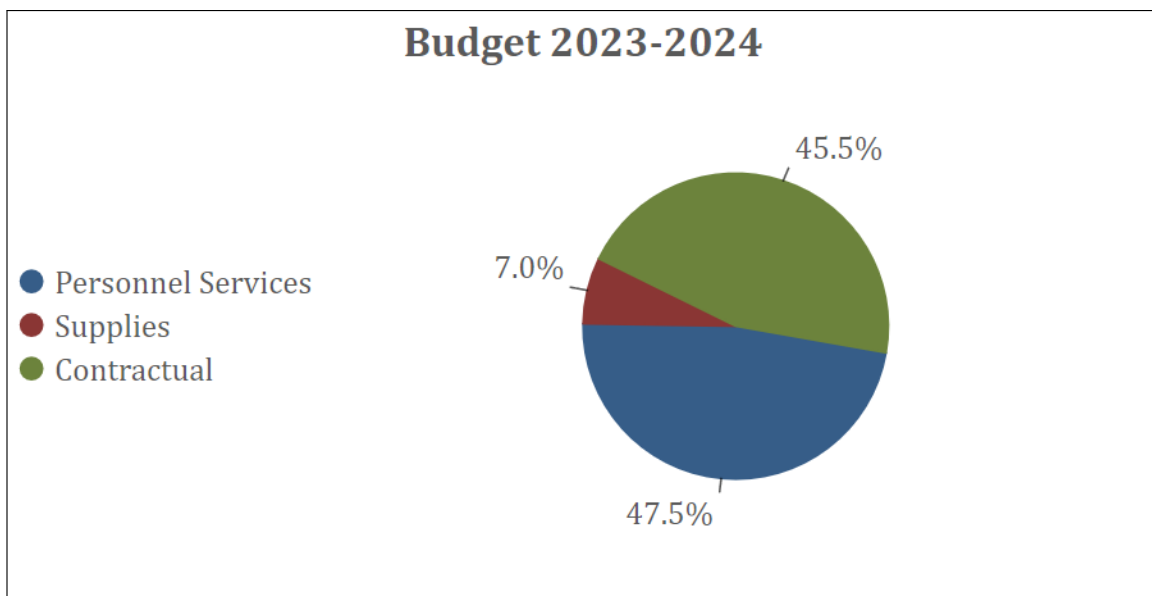
- Educate stakeholders and the community about the benefits of on-demand mobility. This service model change improves the rider experience, enhances system efficiencies and maximizes operational costs.
- Pursue capital grants for commuter bus operations sustainability, secure partnership with METRO as continued provider.

# Transportation 001-1044



## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Personnel Services	\$ 368,037	\$ 597,102	\$ 547,653	\$ 1,551,827
Supplies	113,094	110,441	148,728	229,600
Contractual	534,249	1,208,382	1,351,036	1,487,195
Capital Outlay	592,902	-	562,003	-
<b>Total</b>	<b>\$ 1,608,282</b>	<b>\$ 1,915,925</b>	<b>\$ 2,609,420</b>	<b>\$ 3,268,622</b>



	Actual 2020-2021	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
<b>Performance Measures</b>				
Ridership - Fixed Route	16,843	23,542	42,018	45,595
Ridership - ADA	5,245	7,161	9,177	10,630
Ridership - Commuter	6,499	12,129	15,340	18,051

## Supplemental Budget Requests

● Fuel Costs	\$85,800
● Commuter Bus Operations	\$446,000
● 4.5% Raises	\$41,158

# 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 2022 - 2023

- ✓ Formed Cultural District Advisory Board for the purpose of advising, aiding, and supporting programs and projects in the Conroe Cultural District.
- ✓ Established regular visits and meetings with business owners (relationship building and maintenance).
- ✓ Submitted quarterly and annual reports to The Texas Historical Commission to maintain Texas Main Street Program Status.
- ✓ Submitted annual report to The Texas Commission of The Arts to maintain Texas Cultural District Designation Status.
- ✓ Revitalization efforts in Downtown Conroe were recognized statewide at the 2022 Annual Texas Downtown Conference where two Downtown Conroe organizations received awards.

## Goals & Objectives for FY 2023 - 2024

- 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 to assist with the Texas Main Street and Cultural District programs.
- Work with Engineering department on downtown alleyway renovations.
- Work with Utility Billing staff to address waste collection concerns downtown.
- Develop Conroe Main Street and Cultural Arts District website and branding program.
- Develop ongoing destination marketing programs to increase foot traffic and business activity in Downtown Conroe.
- Participate in Downtown Revitalization Professional Development and Orientation Trainings.
- Continue working with Texas Main Street and The National Main Street Program to achieve full accreditation status.
- Identify and apply for grant funding to support Conroe Main Street and Cultural District projects.

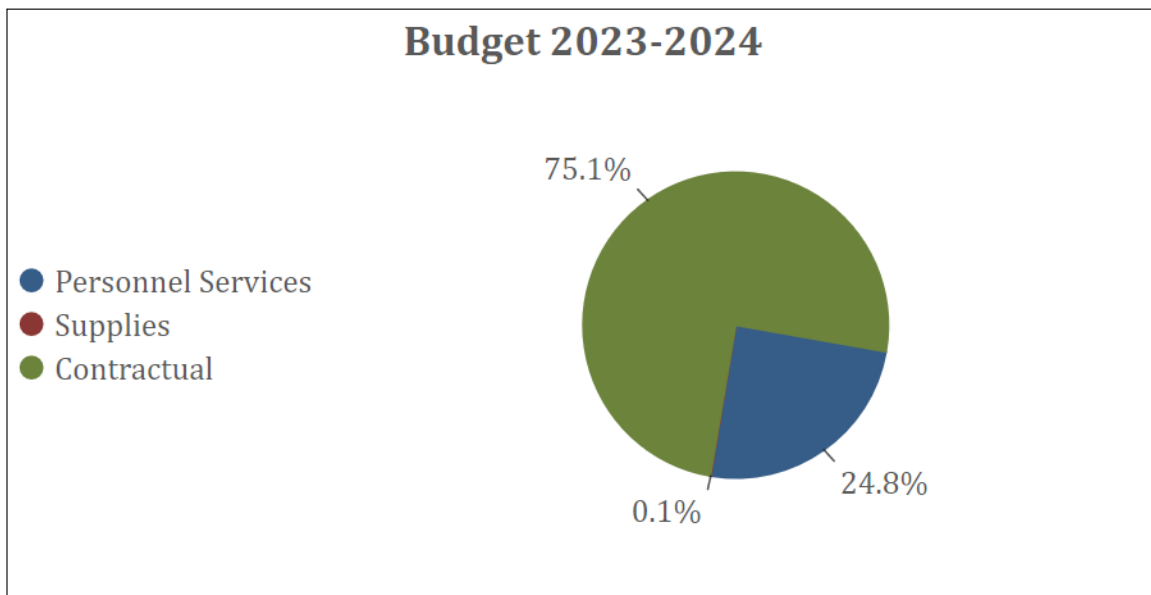


# Downtown Development 001-1050



## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Personnel Services	\$ -	\$ 207,154	\$ 125,991	\$ 190,056
Supplies	-	8,250	7,305	500
Contractual	-	364,450	285,000	575,250
<b>Total</b>	<b>\$ -</b>	<b>\$ 579,854</b>	<b>\$ 418,296</b>	<b>\$ 765,806</b>



## Performance Measures

	Actual 2020-2021	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
File Quarterly Main Street Report	-	-	4	4
File Annual Cultural District Report	-	-	1	1
Main Street Advisory Board Meetings	-	-	6	6
Cultural Arts District Advisory Board Meetings	-	-	6	6
Respond to business community requests, complaints and concerns in a timely matter	-	-	50	50

## Supplemental Budget Requests

- 4.5% Raises \$5,159



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 2022 - 2023**

- ✓ 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 2022-2023.

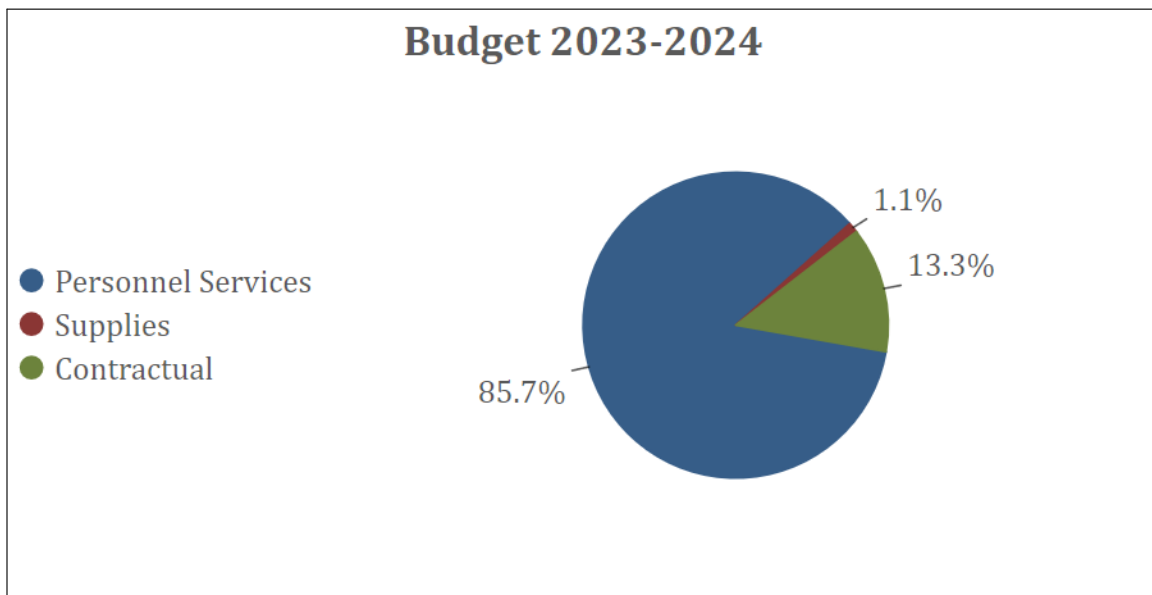
### **Goals & Objectives for FY 2023 - 2024**

- 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 2023-2024.



## Expenditure Summary for FY 2023 - 2024

	<b>Actual 2021-2022</b>	<b>Amended 2022-2023</b>	<b>Estimated 2022-2023</b>	<b>Budgeted 2023-2024</b>
Personnel Services	\$ 697,280	\$ 844,317	\$ 534,670	\$ 819,452
Supplies	8,333	10,650	7,800	10,350
Contractual	45,015	126,605	157,000	126,905
<b>Total</b>	<b>\$ 750,628</b>	<b>\$ 981,572</b>	<b>\$ 699,470</b>	<b>\$ 956,707</b>



## Supplemental Budget Requests

- 4.5% Raises \$23,810

# Municipal Court 001-1070

---



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 2022 - 2023

- ✓ Welcomed a newly elected Municipal Court Judge.
- ✓ Distributed traffic safety brochures and associated traffic safety material in the court lobby, as well as at the City of Conroe's Kidzfest, Fall Festival, and National Night Out.
- ✓ Hosted Municipal Court Week.
- ✓ Coordinated two successful Conroe Municipal Court Warrant Compliance Programs.
- ✓ Trained all court personnel with required educational training.
- ✓ Certified one Clerk Level II Clerk Certification through the Texas Municipal Court Clerk Certification Program.
- ✓ Hired and trained two new Deputy Court Clerks.
- ✓ Updated the court lobby's ticket queuing system to help the flow of patrons in the lobby.
- ✓ Implemented new courtroom procedures using the court's case management software docket program to streamline the court check-in process.
- ✓ Processed all necessary day to day operations of the Municipal Court office.

## Goals & Objectives for FY 2023 - 2024

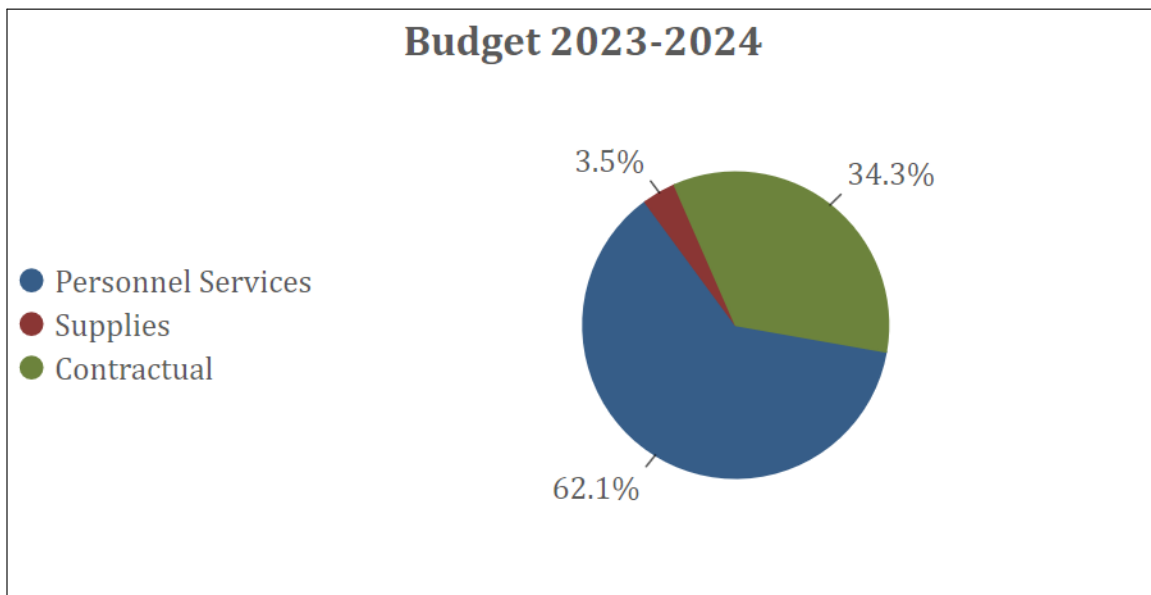
- Earn the 2024 Traffic Safety Initiative Award for the State of Texas for medium size courts.
- Coordinate and participate in the Court's Local Warrant Compliance Program, along with a small scale warrant compliance program.
- Participate in the Texas Municipal Court Education Center for the Court Clerks to obtain their certification and required training.
- Work with the court's warrant officers and collection agency to increase the warrant clearance rate.
- Continually educate the public on traffic safety with various public outreach events.
- Train all court personnel with mandated training.
- Review and make the appropriate changes for new laws brought forth by the 88th Legislative session.
- Strive to find ways to make the court work more efficiently.

# Municipal Court 001-1070



## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Personnel Services	\$ 798,965	\$ 878,841	\$ 879,262	\$ 933,594
Supplies	60,923	56,612	52,300	53,212
Contractual	353,753	515,154	469,800	516,154
<b>Total</b>	<b>\$ 1,213,641</b>	<b>\$ 1,450,607</b>	<b>\$ 1,401,362</b>	<b>\$ 1,502,960</b>



## Performance Measures

	Actual 2020-2021	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
Number of Cases Filed	14,676	17,864	15,790	16,500
Number of Cases Disposed	11,934	13,254	13,000	13,500
Number of Warrants Issued	7,923	10,594	9,500	10,000
Number of Warrants Cleared	\$7,075	\$7,371	\$7,000	\$7,500
Amount of State Fees	\$613,153	\$650,477	\$625,000	\$650,000
Amount Retained by City	\$1,366,922	\$1,482,274	\$1,400,000	\$1,425,000

## Supplemental Budget Requests

- 4.5% Raises \$21,798



Facilities Management is responsible for managing the 57,000+ square foot Conroe Tower/City Hall and Visitor's Center located in the heart of downtown Conroe. The Facilities Manager also manages maintenance for the Madeley Art Gallery, Owen Theater, Isaac Conroe Transportation Office, Conroe Municipal Center, and the former Sam Houston Elementary School property. Numerous City services and cultural activities are conducted in these facilities. In addition to maintenance, they manage six (6) radio cell towers around Montgomery County.

### **Accomplishments for FY 2022 - 2023**

- ✓ 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.
- ✓ Painted the exterior of Conroe Tower/City Hall.
- ✓ Enclosed lobby mezzanine stairs for updated interior design/safety.
- ✓ Negotiated and completed amendments to existing cell tower agreements.
- ✓ Completed renovation of the Madeley Art Gallery breakrooms and painted the front exterior area.

### **Goals & Objectives for FY 2023 - 2024**

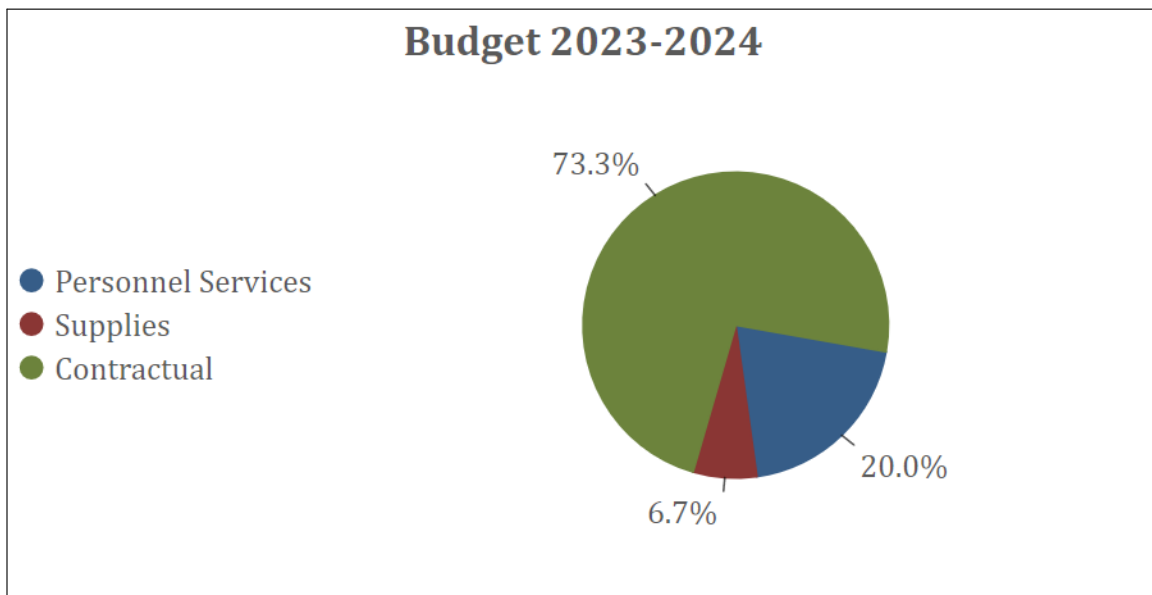
- Perform regular maintenance at City Hall, The Owen Theatre, Madeley Arts Gallery, The Isaac Conroe Transportation House, Conroe Municipal Center, and the former Sam Houston Elementary School at 618 West Lewis.
- Finish minor renovations of the exterior and interior of Conroe Municipal Center and City Hall.
- Remodel the interior of existing elevators at Conroe Tower/City Hall.
- Install a decorative wrap on the generator at Conroe Tower/City Hall.
- Complete acquisition and renovation of the former Sam Houston Elementary School.
- Paint the basement parking garage interior.
- Renovate the lobby at Conroe Tower/City Hall into a Visitor's Center and community space.
- Install a new generator at Conroe Municipal Center.
- Replace the roof on the Owen Theater.
- Construct Planning Commission Chambers at Conroe Municipal Center.

# Facilities Management 001-1080



## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Personnel Services	\$ -	\$ -	\$ -	\$ 304,811
Supplies	-	-	-	102,497
Contractual	-	-	-	1,116,406
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,523,714</b>



## New Initiatives-Supplemental Budget Requests

- Sam Houston School Maintenance & Operations \$350,000
- 4.5% Raises \$8,158

## Performance Measures

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Facility Management Work Orders	1,200	1,200	1,200	1,200
Major Facility Renovations/Equipment Updates	6	6	6	6
New/Renewal of Property/Cell Tower Leases	4	4	4	4



The Finance Department provides 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 Hotel and Convention Center project.

The Finance Department provides the following services: Accounting (including Payroll and Accounts Payable), Budget, Internal Audit, Debt Management, Continuing Disclosure, Investment Management and Financial Reporting. The Finance Department seeks to provide excellent and efficient service and prudent management of the City's financial affairs.

### **Accomplishments for FY 2022 - 2023**

- ✓ Completed construction phase and opened the Hyatt Regency Conroe Hotel and Convention Center.
- ✓ Earned the Distinguished Budget Presentation Award for the 2022-2023 fiscal year.
- ✓ Earned the Certificate of Achievement for Excellence in Financial Reporting for the fiscal year 2021-2022 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 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 2021-2022.
- ✓ Updated the City's Investment Policy.

### **Goals & Objectives for FY 2023 - 2024**

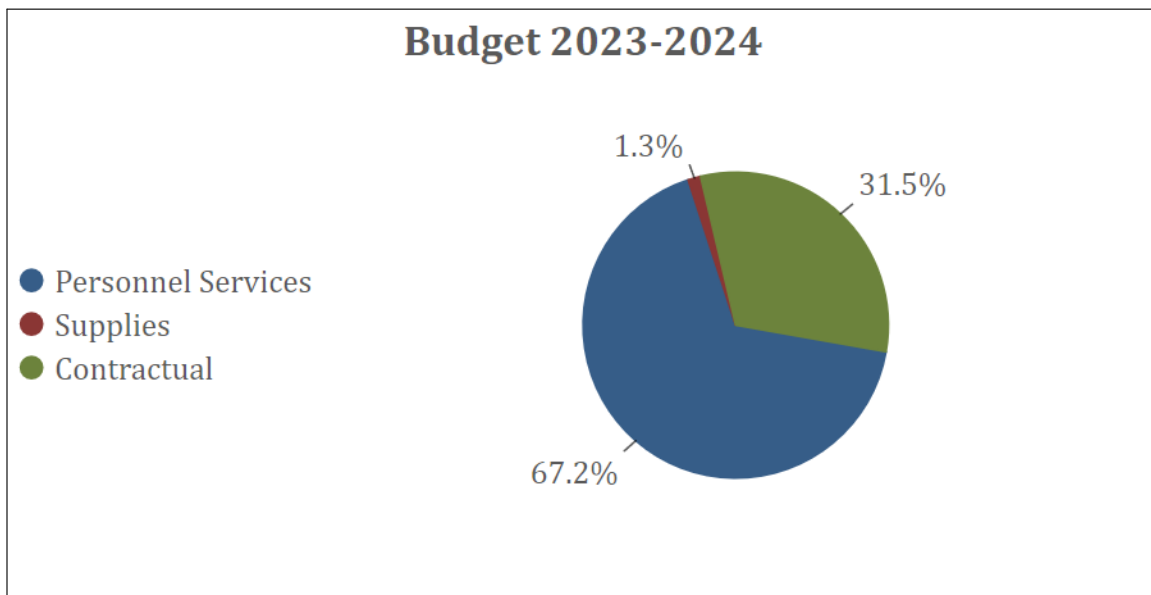
- Earn the Certificate of Achievement for Excellence in Financial Reporting for the 2022-2023 fiscal year Annual Comprehensive Financial Report (ACFR).
- Earn the Distinguished Budget Presentation Award for the 2023-2024 fiscal year.
- Audit various systems and processes for internal control procedures to improve 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 2022-2023.





## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Personnel Services	\$ 2,458,726	\$ 2,059,606	\$ 1,959,024	\$ 1,896,615
Supplies	27,642	37,895	37,895	37,895
Contractual	605,485	729,988	719,944	888,668
<b>Total</b>	<b>\$ 3,091,853</b>	<b>\$ 2,827,489</b>	<b>\$ 2,716,863</b>	<b>\$ 2,823,178</b>



	Actual 2020-2021	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
<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 Achievement for Excellence in Financial Reporting and Distinguished Budget Presentation Awards	Yes	Yes	Yes	Yes
Continuing Disclosure Requirements Met	-	-	-	-



### Supplemental Budget Requests

● Security Platform To Mitigate Bank Fraud	\$64,000
● Increase MCAD Budget Share	\$94,680
● 4.5% Raises	\$53,491



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

### **Accomplishments for FY 2022 - 2023**

- ✓ Completed 5 new CDBG Client houses.
- ✓ Monitored compliance and repayment of the 108 Funding per loan repayment schedule.
- ✓ Prepared the CDBG House plans next start of the bid process.
- ✓ Completed the Mayor's Clean-Up Project.
- ✓ Completed the 2022 Annual Action Plan (Grant).
- ✓ Completed extensive HUD environmental monitoring.
- ✓ Submitted the Consolidated Annual Performance and Evaluation Report.
- ✓ Began the 2023 Annual Action Plan (Grant).
- ✓ Completed Fair Housing Activity.

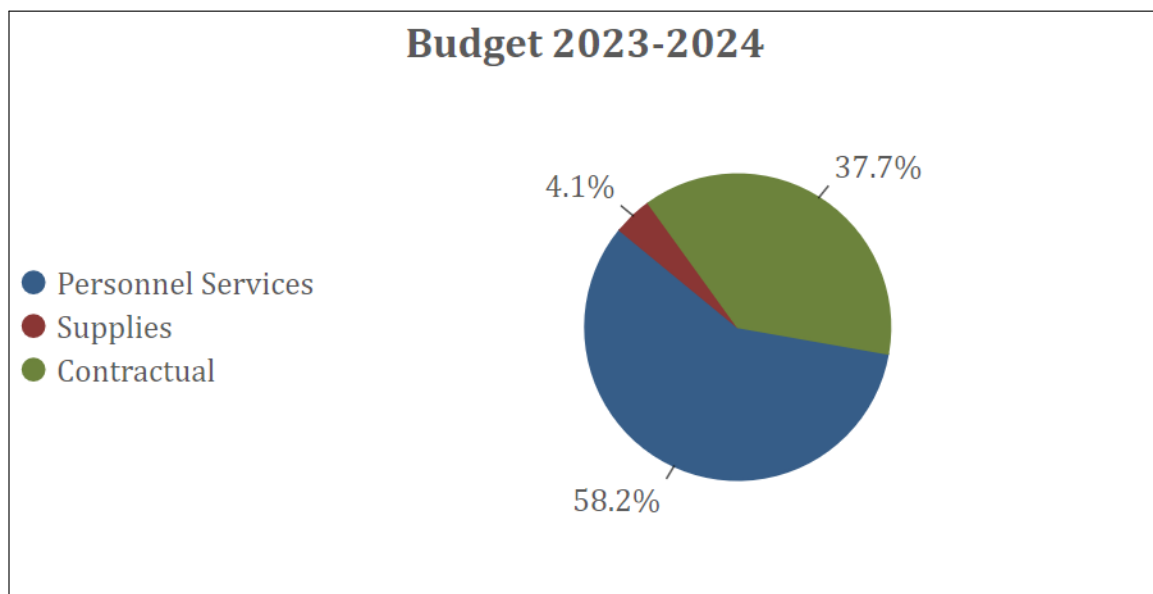
### **Goals & Objectives for FY 2023 - 2024**

- Start the next round of housing clients and process bid for the CDBG Houses.
- Qualify Housing Clients.
- 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 2023 Annual Action Plan (Grant).
- Complete construction documents for CDBG Houses.



## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Personnel Services	\$ 66,467	\$ 131,581	\$ 135,155	\$ 153,095
Supplies	659	8,000	8,000	10,800
Contractual	55,061	99,313	99,200	99,313
<b>Total</b>	<b>\$ 122,187</b>	<b>\$ 238,894</b>	<b>\$ 242,355</b>	<b>\$ 263,208</b>



	Actual 2020-2021	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
<b>Performance Measures</b>				
Number of Houses Reconstructed	5	7	4	4
Number of Youth and Adults Served	11	10	5	9
Number of Lots Cleaned	5	7	4	4

## Supplemental Budget Requests

● Increase Printing & Publication Supplies	\$2,800
● 4.5% Raises	\$4,456

## Purchasing - Warehouse 001-1120

---



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 internal and public function. 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 2022 - 2023**

- ✓ 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.
- ✓ Renovated the Fuel Island Pumps and Tanks at the Service Center.

### **Goals & Objectives for FY 2023 - 2024**

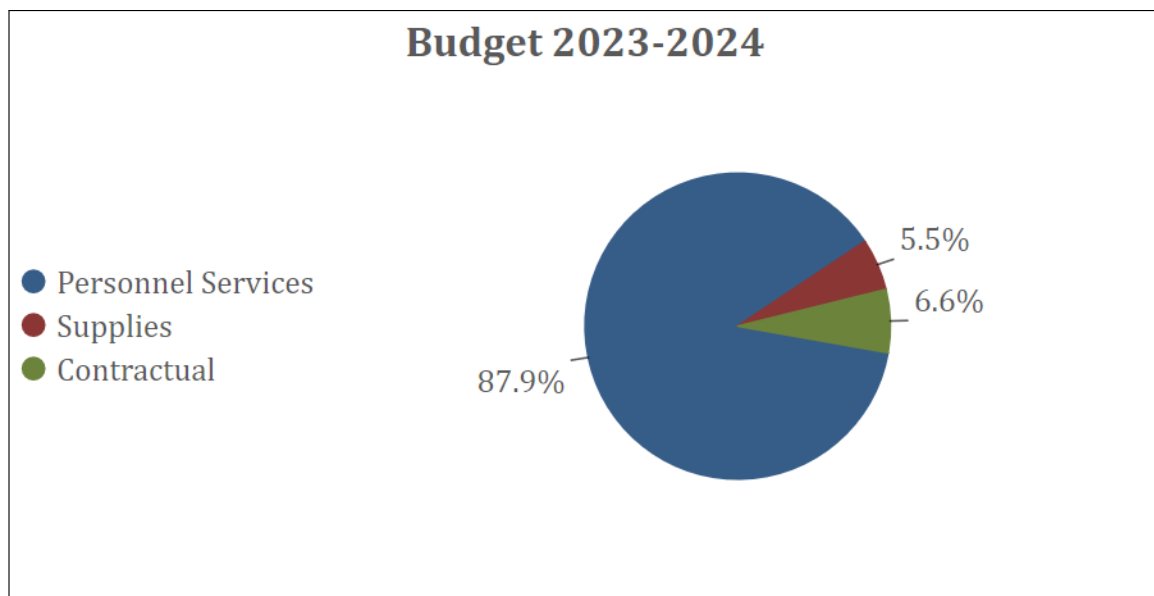
- Continue to streamline purchasing practices toward eligibility for the National Procurement Institute Achievement of Excellence in Procurement Award.
- Foster and maintain good working relationships with all departments through a better understanding of their needs.
- Provide information and consultation 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 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Personnel Services	\$ 333,224	\$ 381,282	\$ 384,907	\$ 396,903
Supplies	38,498	19,014	24,050	24,719
Contractual	30,711	17,950	22,669	29,970
Capital Outlay	-	246,635	236,880	-
<b>Total</b>	<b>\$ 402,433</b>	<b>\$ 664,881</b>	<b>\$ 668,506</b>	<b>\$ 451,592</b>



	Actual 2020-2021	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
<b>Performance Measures</b>				
Number of purchase orders issued	1,335	1,413	1,400	1,400
Value of purchase orders issued	\$ 202,642,970	\$ 207,170,327	\$ 210,000,000	\$ 210,000,000
Number of bids solicited	45	48	51	51
Inventory value	\$626,000	\$2,100,000	\$2,501,999	\$2,502,000
Auction Revenues	\$133,164	\$161,338	\$169,832	\$150,000

## Supplemental Budget Requests

- 4.5% Raises \$10,759

# Information Technology 001-1130

---



The mission of the Information Technology Department is to ensure technology reliability, availability, serviceability, and security in a timely and cost effective manner through 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 2022 - 2023**

- ✓ Completed multi-factor authentication for security protection.
- ✓ Completed software migration of Police Central Square.
- ✓ Completed software migration of Permitting CityView.
- ✓ Complete software migration of Utility Billing automated metering infrastructure and WaterSmart.
- ✓ Completed storage upgrade for Police and Disaster Recovery.
- ✓ Completed Police Exacom recording hardware upgrade.
- ✓ Completed IT technology refresh components for multiple departments.
- ✓ Completed City Hall firewall upgrade.
- ✓ Completed HB3834 security compliance.
- ✓ Completed GIS phase III of architectural recommendations.

## **Goals & Objectives for FY 2023 - 2024**

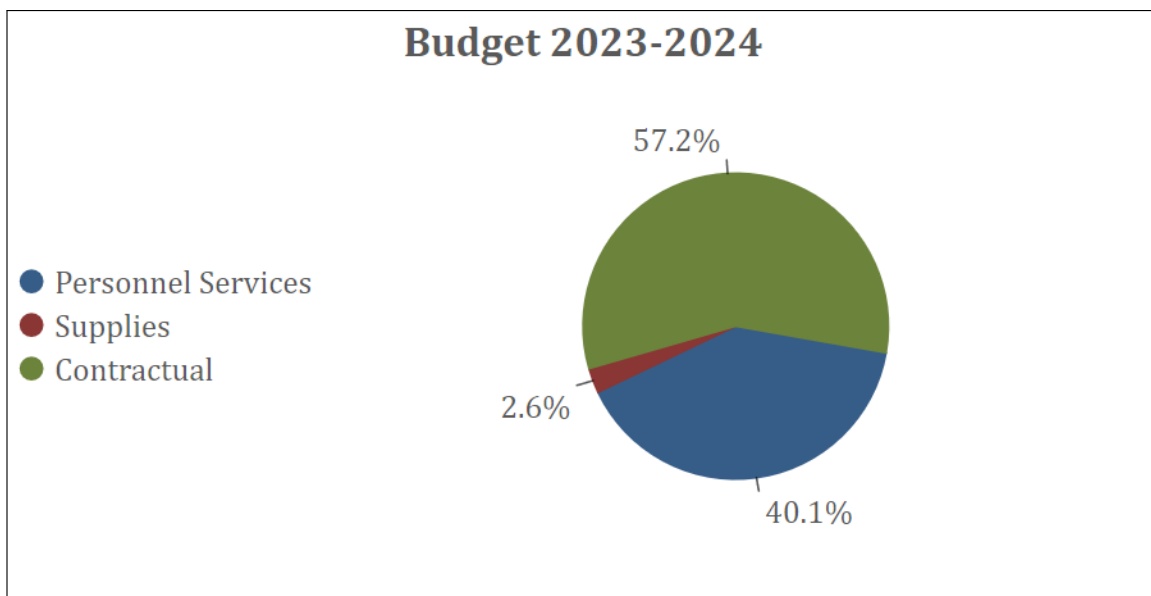
- Complete the M365 migration project.
- Continue with HB3834 and phishing training campaigns.
- Pursue IT grant opportunities.
- Implement a hardware leasing program.
- Continue staff training for additional certifications.

# Information Technology 001-1130



## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Personnel Services	\$ 1,581,755	\$ 1,876,307	\$ 1,886,186	\$ 2,031,756
Supplies	102,660	104,300	131,050	133,700
Contractual	1,556,522	1,995,961	1,926,367	2,899,861
Capital Outlay	43,816	22,500	-	-
<b>Total</b>	<b>\$ 3,284,753</b>	<b>\$ 3,999,068</b>	<b>\$ 3,943,603</b>	<b>\$ 5,065,317</b>



	Actual 2020-2021	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
<b>Performance Measures</b>				
Number of IT service requests	8,209	8,264	8,290	9,100
Number of GIS service requests	1,689	2,442	1,850	2,000
Number of completed service requests	9,902	10,595	9,999	11,000
Number of supported devices	921	950	970	990
Average annual phishing prone rate	10	10	8	6
Change management request and projects	212	127	132	140

## Supplemental Budget Requests

● Dark Fiber from Police Department to IH-45	\$40,000
● Increase Overtime	\$6,566
● Increase Utility/Software - IT	\$69,800



## Information Technology 001-1130

---



● Increase Software Maintenance - IT	\$83,500
● Increase Software Maintenance for Departments	\$122,000
● Microsoft Cloud based M365 Migration	\$510,000
● Disaster Recovery Zerto License	\$29,500
● Security Monitoring and Reporting Software	\$12,000
● Server Monitoring Tool	\$20,000
● 4.5% Raises	\$57,339



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 2022 - 2023**

- ✓ Supervised 7 exams and promotions for Police and Fire Departments.
- ✓ Coordinated 2 Police Assessment Centers.
- ✓ Managed 7900 applicants for Citywide job postings.
- ✓ Managed 738 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.
- ✓ Continued Quarter Century Club Program.
- ✓ Coordinated 2 Employee Breakfast events.
- ✓ Continued participation in the Fit for Life Program with \$26,286.73 in awards.

### **Goals & Objectives for FY 2023 - 2024**

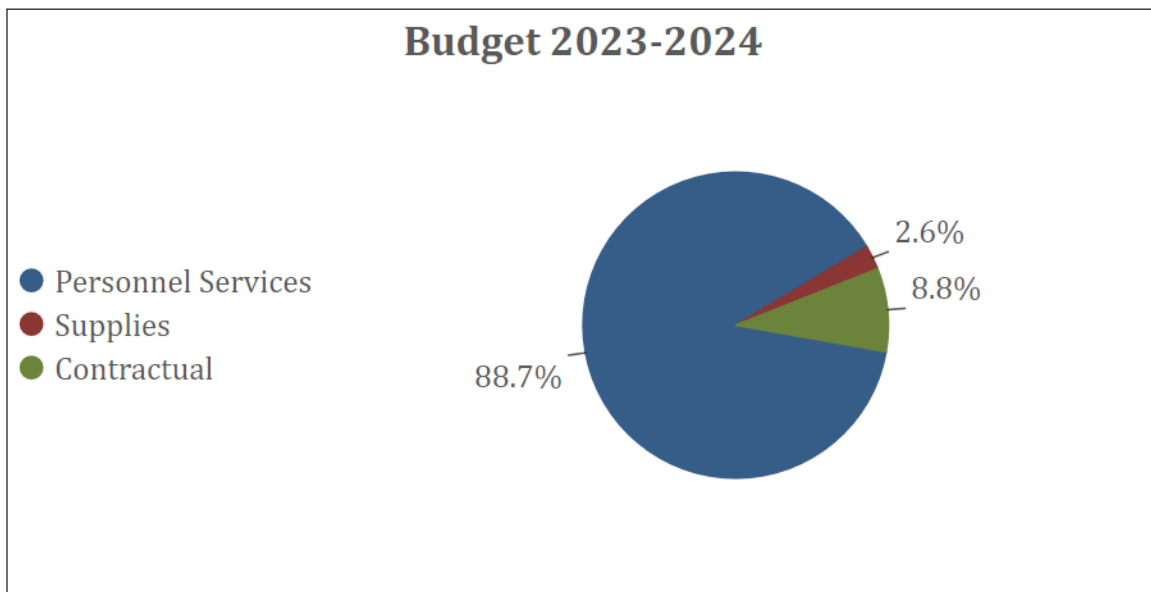
- Continue expansion of Texas Municipal League's online training program for employees who do not have consistent computer access.
- Evaluate and implement an improved performance appraisal system.
- Create more training for employees, particularly supervisors.
- Continue with updates on job descriptions.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

# Human Resources 001-1160



## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Personnel Services	\$ 1,007,825	\$ 1,043,097	\$ 1,015,703	\$ 1,087,700
Supplies	19,851	30,655	32,133	31,355
Contractual	15,270	98,807	96,787	107,776
<b>Total</b>	<b>\$ 1,042,946</b>	<b>\$ 1,172,559</b>	<b>\$ 1,144,623</b>	<b>\$ 1,226,831</b>



## Performance Measures

	Actual 2020-2021	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
Applications Tracked and Received	6,491	7,616	7,900	8,200
Civil Service Exams	6	5	8	9
Civil Service Testing Candidates	274	320	738	850
Employees Hired and Processed	188	231	230	245
Retired Employees	11	14	11	14
Employees Terminated	104	69	93	105

## Supplemental Budget Requests

● Employee Training Program	\$6,500
● NAVEX online reporting system	\$3,169
● 4.5% Raises	\$28,165

# Police Administration 001-1201

---



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 administrating 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 2022 - 2023**

- ✓ Maintained staffing department-wide while keeping pace with expansion and population increase.
- ✓ Created and staffed a new mounted patrol unit.
- ✓ Implemented the first phase of the transition to a new records management system for the department.
- ✓ Secured grant funding for expanded video evidence storage.

## **Goals & Objectives for FY 2023 - 2024**

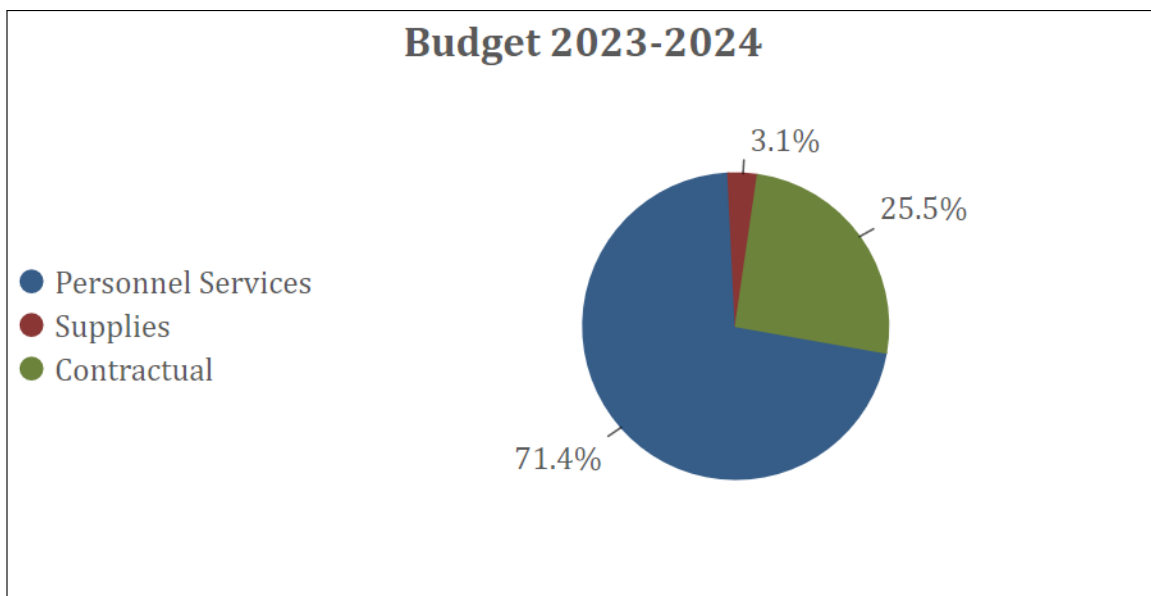
- Increase officer staffing department-wide to keep pace with expansion and population increases.
- Increase community outreach events, taking advantage of the new mounted patrol.
- Complete the planned parking lot expansion project.
- Complete transition to a new records management system for the department.

# Police Administration 001-1201



## Expenditure Summary for FY 2023 - 2024

	<b>Actual 2021-2022</b>	<b>Amended 2022-2023</b>	<b>Estimated 2022-2023</b>	<b>Budgeted 2023-2024</b>
Personnel Services	\$ 1,453,262	\$ 1,554,850	\$ 1,577,892	\$ 1,585,349
Supplies	59,616	133,767	59,383	68,767
Contractual	235,693	465,127	407,189	565,127
Capital Outlay	-	403,764	-	-
<b>Total</b>	<b>\$ 1,748,571</b>	<b>\$ 2,557,508</b>	<b>\$ 2,044,464</b>	<b>\$ 2,219,243</b>



	<b>Actual 2020-2021</b>	<b>Actual 2021-2022</b>	<b>Estimated 2022-2023</b>	<b>Budgeted 2023-2024</b>
<b>Performance Measures</b>				
Citizen Police Academy classes	2	2	3	3
Grants obtained	6	6	6	6
Citizen Group Speaking Engagements	23	23	33	33

### Supplemental Budget Requests

● STEP Increases - Civil-Service Only	\$40,662
● 4.5% Raises	\$12,236

## Police Support Services 001-1202

---



The Police Support Services Division oversees the operation of the Firearms Training Facility, Police Academy, Building Maintenance/Upkeep for four buildings (PD, Knox, Range, and Animal Shelter), Records Section, and Downtown Parking Control. This Division handles training for the department 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 2022 - 2023**

- ✓ 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 renovations to new Firearms Training Facility after being destroyed by Hurricane Harvey.
- ✓ Increased Records Section services to the public to meet increased demands during the COVID-19 pandemic. Migrated from paper copies to digital retention of records.

### **Goals & Objectives for FY 2023 - 2024**

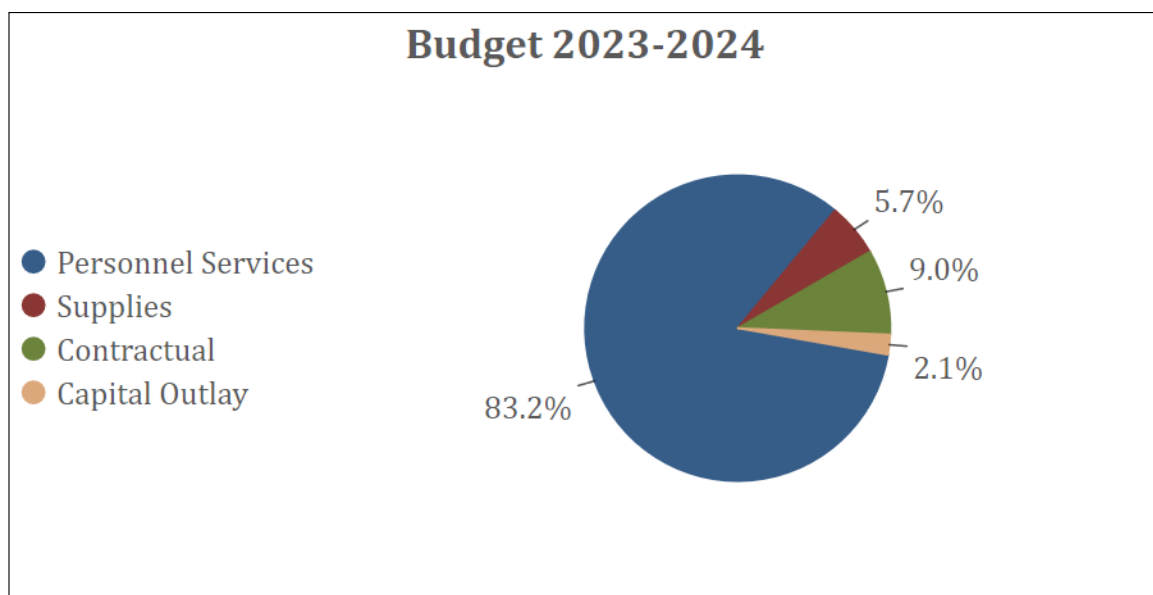
- Start another Basic Peace Officer Course.
- Continue with our 100% TCOLE 1st-time pass rate by Academy cadets.
- Implement a new online training program for officers.

# Police Support Services 001-1202



## Expenditure Summary for FY 2023 - 2024

	<b>Actual 2021-2022</b>	<b>Amended 2022-2023</b>	<b>Estimated 2022-2023</b>	<b>Budgeted 2023-2024</b>
Personnel Services	\$ 1,518,606	\$ 1,584,661	\$ 1,621,238	\$ 1,630,062
Supplies	172,120	110,917	215,177	110,917
Contractual	273,010	270,884	361,986	176,384
Capital Outlay	68,788	-	-	41,260
<b>Total</b>	<b>\$ 2,032,524</b>	<b>\$ 1,966,462</b>	<b>\$ 2,198,401</b>	<b>\$ 1,958,623</b>



<b>Performance Measures</b>	<b>Actual 2020-2021</b>	<b>Actual 2021-2022</b>	<b>Estimated 2022-2023</b>	<b>Budgeted 2023-2024</b>
Parking Citations Issued	645	944	944	1,000
Receptionist Phone Calls	39,500	39,000	19,068	40,000
Open Records Requests	1,500	1,500	1,518	1,650
Accident Reports	2,800	3,036	3,339	3,000
Offense Reports	10,050	13,518	14,601	13,000
Arrest Reports	4,000	4,695	4,519	4,700

## Supplemental Budget Requests

● Maintenance Coordinator Vehicle Upgrade	\$41,260
● STEP Increases - Civil-Service Only	\$23,780
● 4.5% Raises	\$19,786

## 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, Mounted Patrol 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 and Mounted Patrol 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 2022 - 2023**

- ✓ Full implementation of the new CAD and RMS system, which improved patrol procedures and reporting.
- ✓ Maintained full authorized staffing levels in patrol and communications.
- ✓ Created the Mounted Patrol Unit.
- ✓ Implemented the IPAWS public alert notification system.

### **Goals & Objectives for FY 2023 - 2024**

- Maintain full authorized staffing levels in patrol and communications.
- Maintain a less than seven-minute average response time to calls for service.

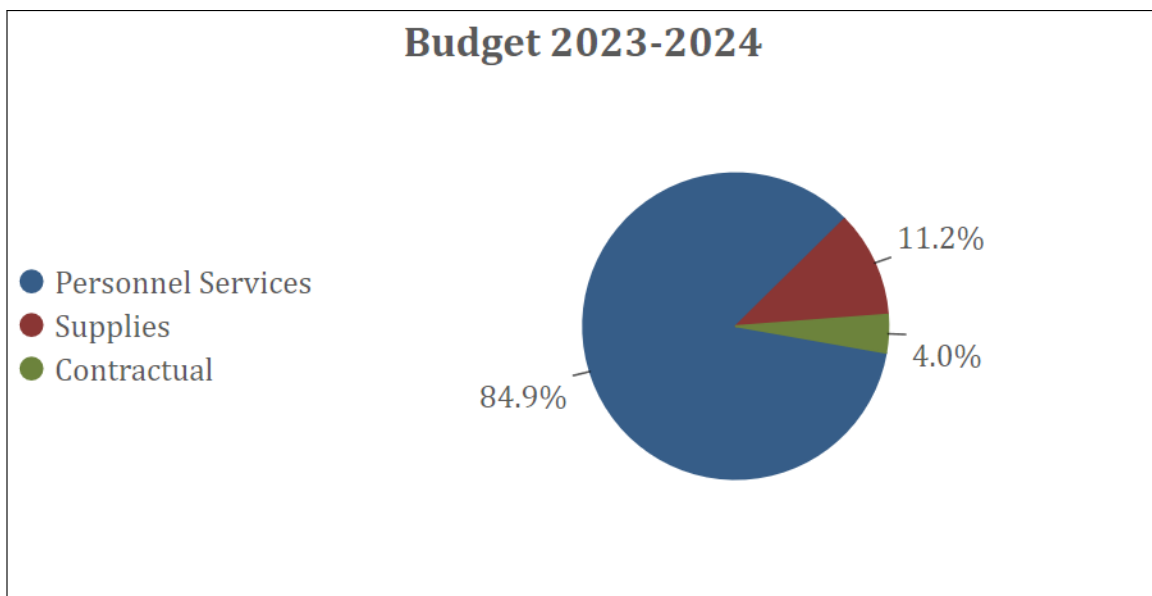


# Police Patrol 001-1203



## Expenditure Summary for FY 2023 - 2024

	<b>Actual 2021-2022</b>	<b>Amended 2022-2023</b>	<b>Estimated 2022-2023</b>	<b>Budgeted 2023-2024</b>
Personnel Services	\$ 14,331,175	\$ 15,133,029	\$ 16,060,175	\$ 15,802,464
Supplies	1,376,738	2,286,468	2,690,230	2,077,681
Contractual	70,729	160,860	197,872	741,298
Capital Outlay	211,703	1,209,160	987,964	-
<b>Total</b>	<b>\$ 15,990,345</b>	<b>\$ 18,789,517</b>	<b>\$ 19,936,241</b>	<b>\$ 18,621,443</b>



	<b>Actual 2020-2021</b>	<b>Actual 2021-2022</b>	<b>Estimated 2022-2023</b>	<b>Budgeted 2023-2024</b>
<b>Performance Measures</b>				
Calls for Service	91,525	92,739	25,408	101,632
Average Response Time	5	5	5	5
Traffic Enforcement	24,031	22,289	3,912	22,000
Arrests	4,558	4,589	992	4,500

## Supplemental Budget Requests

● Police Tahoes Upgrade (12)	\$152,616
● Protective Equipment Replacement	\$21,125
● Ballistic Glass for Police Tahoes (12)	\$108,288
● STEP Increases - Civil-Service Only	\$399,716
● 4.5% Raises	\$51,719



The Police Investigations Division oversees all criminal investigations, crime scene investigations, evidence collection, and storage. This includes investigating crimes against persons and property and collecting, storing, and processing 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 2022 - 2023**

- ✓ 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.
- ✓ Successfully revamped our Crime Victim Liaison Program with an experienced advocate who is utilized for on-call at traumatic scenes as well as during child forensic interviews. A second position is being added via grant to address the growing number of cases requiring Crime Victim assistance.
- ✓ Narcotics Investigators focused on combating the high prevalence of methamphetamine being sold and transported through the area. Over 91,000 grams of Methamphetamines were confiscated.
- ✓ The addition of Flock cameras as investigative tools has led to the recovery of 72 stolen vehicles and assisted in numerous criminal investigations.

### **Goals & Objectives for FY 2023 - 2024**

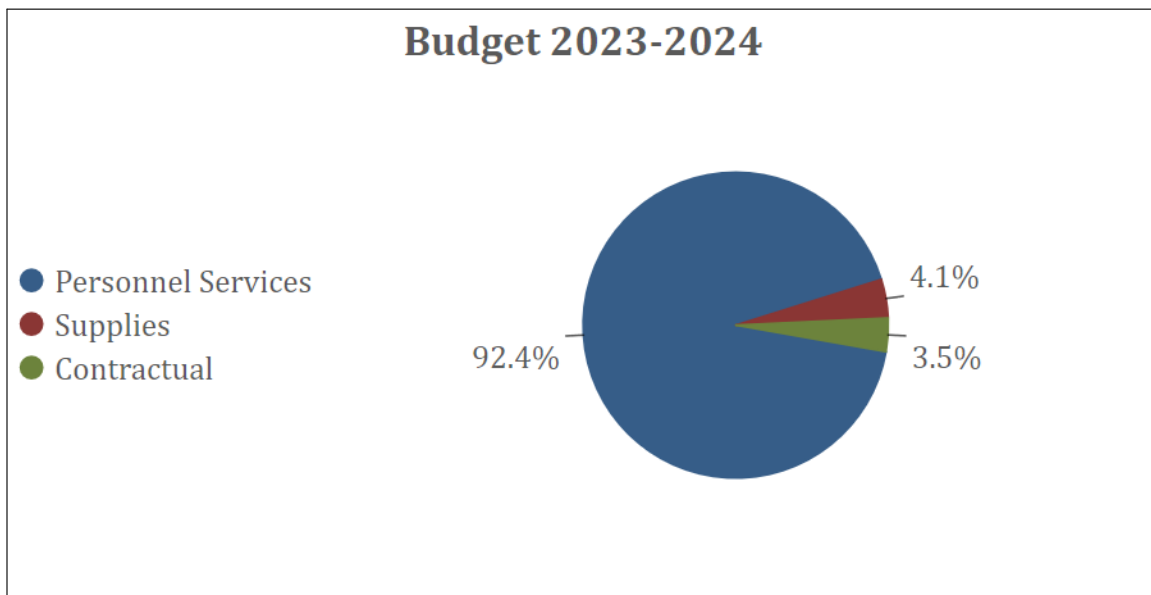
- Transition to a new state of the art body worn/in-car camera system that allows seamless sharing of evidence with the DA's office and other agencies.
- Transition to complete digital submission of case evidence to the Montgomery County DA's office through Evidence.com, a new software system.
- Provide services to an increased number of crime victims that qualify for financial compensation, mental health referrals, and other social service resources.

# Police Investigative Services 001-1204



## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Personnel Services	\$ 4,984,738	\$ 5,251,245	\$ 5,701,990	\$ 5,416,218
Supplies	186,420	244,682	248,400	239,526
Contractual	37,366	202,450	202,792	206,881
<b>Total</b>	<b>\$ 5,208,524</b>	<b>\$ 5,698,377</b>	<b>\$ 6,153,182</b>	<b>\$ 5,862,625</b>



	Actual 2020-2021	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
<b>Performance Measures</b>				
Total number of cases assigned	2,111	2,640	2,700	2,800
Total number of cases closed	1,950	2,110	2,200	2,250
Homicide cases assigned and closed	5	2	1	3
Crime scenes processed	520	560	540	560
Assault cases assigned	243	263	250	260
Assault cases closed	142	190	200	220

## Supplemental Budget Requests

● CAD/RMS Mapping Services	\$12,700
● VERF - Crime Scene Vehicle Equipment (2)	\$14,900
● STEP Increases - Civil-Service Only	\$139,477
● 4.5% Raises	\$14,774

## Police Animal Services 001-1206

---



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

### **Accomplishments for FY 2022 - 2023**

- ✓ Resurfaced the animal housing areas
- ✓ Increased public relations by providing animal health information at the Conroe Animal Shelter, on the City of Conroe website, and on social media.
- ✓ Animal Control and Care Corporation worked together to increase the number of public events such as KidsFest, Kid Fish, and National Night Out.

### **Goals & Objectives for FY 2023 - 2024**

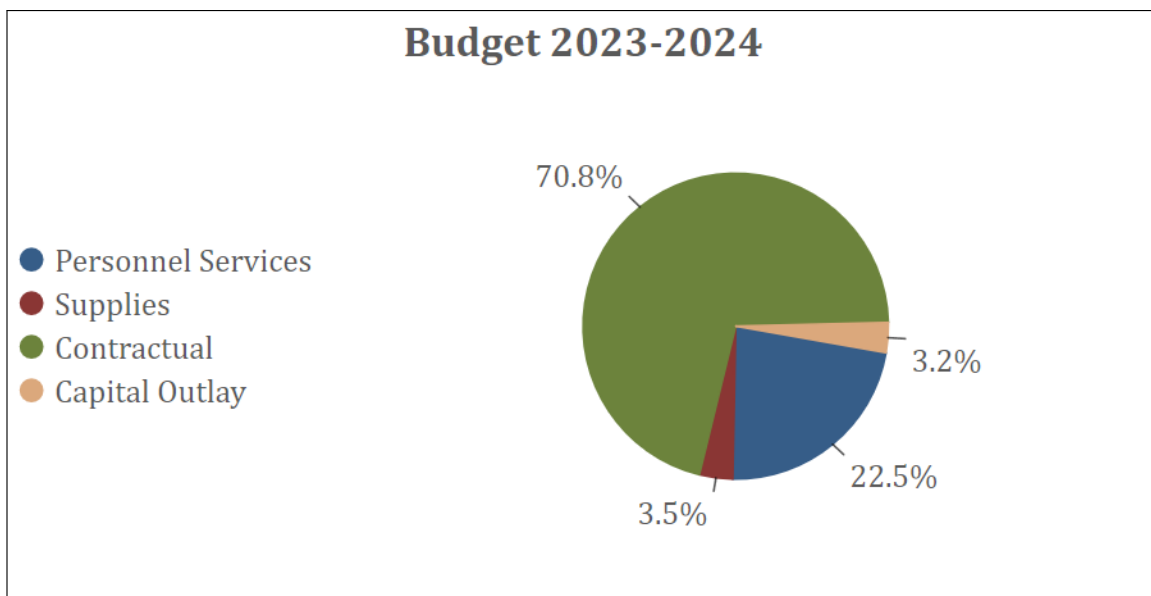
- Continue working with Care Corporation to increase the number of off-site events for low-cost spaying/neutering of animals.
- Increase awareness of new chain law related to animal confinement.
- Increase the number of public adoptions events.

# Police Animal Services 001-1206



## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Personnel Services	\$ 161,239	\$ 183,435	\$ 183,263	\$ 190,822
Supplies	22,342	26,507	67,579	29,800
Contractual	587,954	661,508	620,708	599,536
Capital Outlay	-	37,866	36,750	26,754
<b>Total</b>	<b>\$ 771,535</b>	<b>\$ 909,316</b>	<b>\$ 908,300</b>	<b>\$ 846,912</b>



	Actual 2020-2021	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
<b>Performance Measures</b>				
Cats from Public Surrender	190	468	622	952
Dogs from Public Surrender	310	602	803	950
Cats from Animal Control	350	480	609	450
Dogs from Animal Control	550	596	891	800
Sick / Injured Wildlife	12	15	72	20
Total Animals Handled	1,450	1,099	1,572	2,950

## Supplemental Budget Requests

- Animal Control Vehicle VRF Upgrade \$37,754
- 4.5% Raises \$5,001

## Police Commercial Vehicle Enforcement Program 001-1209

---



The Commercial Motor Vehicle Enforcement Unit of the Conroe Police Department is responsible for enforcing commercial motor vehicle specific traffic laws, inspections of commercial motor vehicle carriers, and implementing 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 enforcing City rotation wrecker requirements. This unit is self-funded and utilizes revenue generated by issuing commercial motor vehicle citations.

### **Accomplishments for FY 2022 - 2023**

- ✓ 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 2023 - 2024**

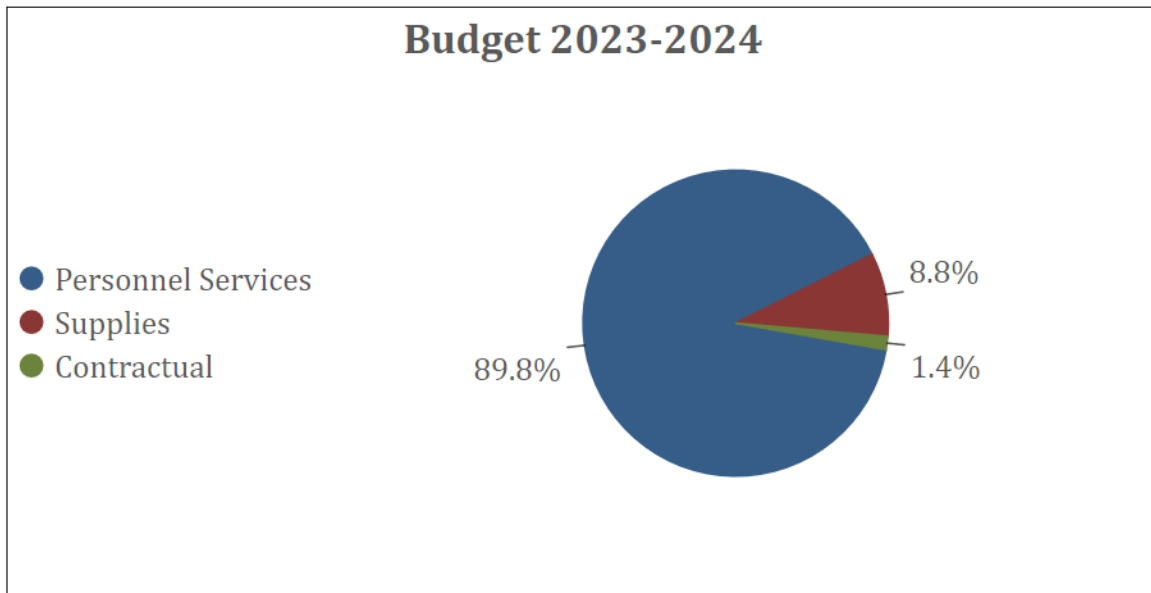
- Continue state hazardous materials inspection certification to obtain the different levels of certifications. This goal remains from last fiscal year due to training cancellations by DPS due to the pandemic.
- Work to increase enforcement contacts to pre-pandemic levels while maintaining officer health and safety.
- Increase Police Department effectiveness in the area of commercial vehicle enforcement by providing training to recruits in the Police Academy.
- Train the new CMV Officer, as the current one is retiring this year.

# Police Commercial Vehicle Enforcement Program 001-1209



## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Personnel Services	\$ 131,425	\$ 142,412	\$ 147,285	\$ 151,239
Supplies	7,710	14,300	14,800	14,800
Contractual	-	2,850	2,350	2,350
<b>Total</b>	<b>\$ 139,135</b>	<b>\$ 159,562</b>	<b>\$ 164,435</b>	<b>\$ 168,389</b>



	Actual 2020-2021	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
<b>Performance Measures</b>				
Number of citations issued	128	415	4	100
Number of violations charged	187	331	7	100
Number of warnings issued	428	84	-	25

## Supplemental Budget Requests

- STEP Increases - Civil-Service Only \$4,019



The Fire Department is responsible for preparing for, responding to, and 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 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 2022 - 2023**

- ✓ Received grant to purchase 2 high-water rescue vehicles.
- ✓ Completed many specialized training and certification courses in-house resulting in significant cost savings.
- ✓ Completed Phase One design process and planning for construction of Fire Station 8.

### **Goals & Objectives for FY 2023 - 2024**

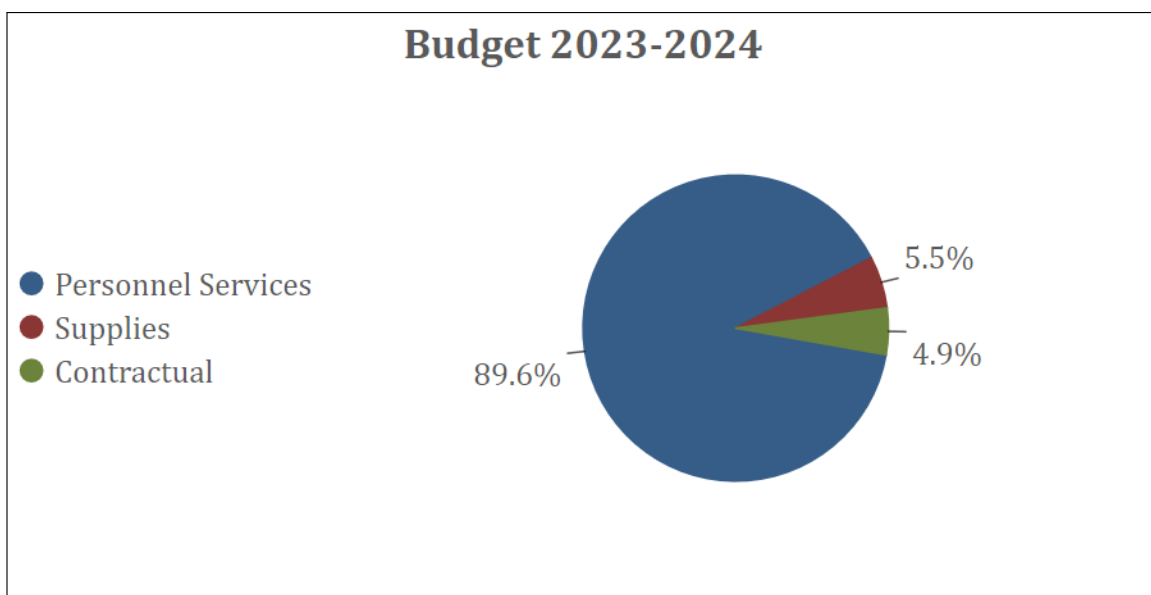
- Implement new records management system (RMS) for incident reporting, occupancy inspection and pre-planning, and fire investigation reporting.
- Take delivery of and place into service department-wide Self Contained Breathing Apparatus (SCBA) replacement.
- Continue identifying training and certification opportunities that can be accomplished in-house in order to reduce overall cost.
- Continue planning Phase Two and begin the construction process for Fire Station 8.
- Continue to seek ways to lower firefighter occupational cancer risks.
- Continue improvement of specialized teams such as Hazmat, Swift, Flood Water, and High Water Rescue, Wild Land, and Technical Rescue.
- Continue to plan and construct new Fire Stations when needed in growing areas of the City Limits.





## Expenditure Summary for FY 2023 - 2024

	<b>Actual 2021-2022</b>	<b>Amended 2022-2023</b>	<b>Estimated 2022-2023</b>	<b>Budgeted 2023-2024</b>
Personnel Services	\$ 20,558,120	\$ 22,405,644	\$ 22,560,603	\$ 23,464,782
Supplies	1,608,204	1,322,600	1,814,055	1,437,600
Contractual	986,760	1,254,717	1,435,017	1,279,717
Capital Outlay	355,910	1,240,631	1,285,318	-
<b>Total</b>	<b>\$ 23,508,994</b>	<b>\$ 26,223,592</b>	<b>\$ 27,094,993</b>	<b>\$ 26,182,099</b>



## Performance Measures

	<b>Actual 2020-2021</b>	<b>Actual 2021-2022</b>	<b>Estimated 2022-2023</b>	<b>Budgeted 2023-2024</b>
Total Call for Fire Service	10,808	10,280	11,000	12,000
Number of Fires	381	346	400	440
Fires Investigated	45	51	55	60
Business Inspected	1,611	887	1,133	1,100
Fire Code Violations	1,976	2,528	2,600	2,650
Commercial Plans Reviewed	800	807	884	900

## Supplemental Budget Requests

● Facilities Repair & Maintenance	\$50,000
● Replace Rescue Tools	\$90,000
● STEP Increases - Civil-Service Only	\$430,537
● 4.5% Raises	\$19,216

## Parks & Recreation Administration 001-1400

---



The Parks and Recreation Administration Department is responsible for providing administrative support to the Director of Parks and Recreation and 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 affordable prices for the best parks, facilities, and programs.

### **Accomplishments for FY 2022 - 2023**

- ✓ Permitted Pavilion usage increased 20%.
- ✓ Athletic Field usage increased 15%.
- ✓ Special Event facilities usage increased 27%.

### **Goals & Objectives for FY 2023 - 2024**

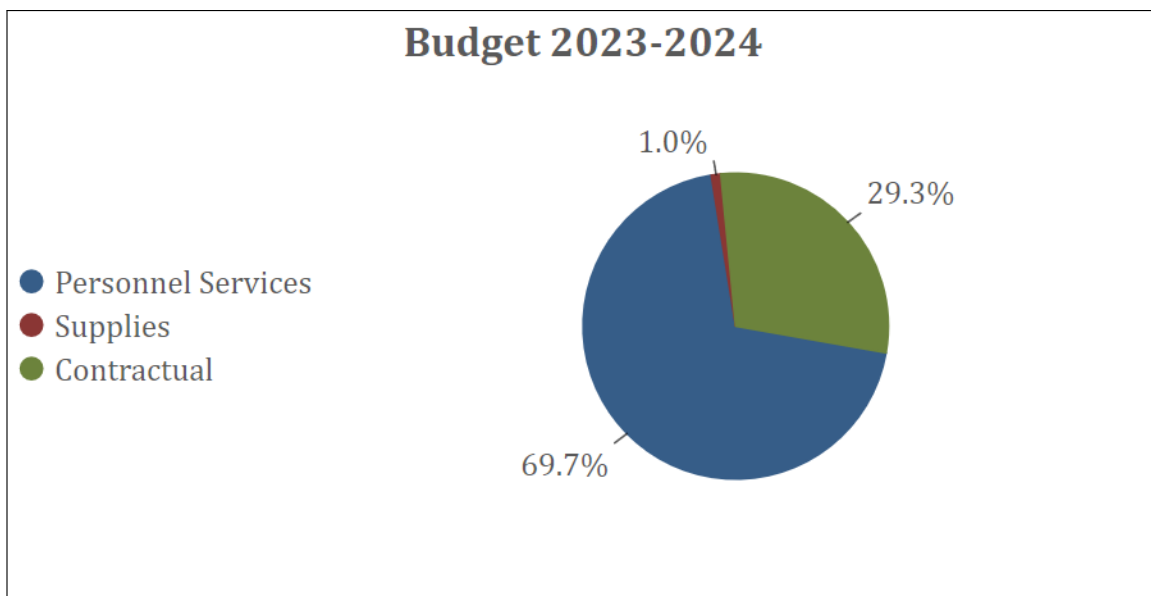
- Increase pavilion usage 15%.
- Increase athletic field usage 15%.
- Increase special event facilitation 15%.

# Parks & Recreation Administration 001-1400



## Expenditure Summary for FY 2023 - 2024

	<b>Actual 2021-2022</b>	<b>Amended 2022-2023</b>	<b>Estimated 2022-2023</b>	<b>Budgeted 2023-2024</b>
Personnel Services	\$ 920,975	\$ 738,981	\$ 780,061	\$ 797,829
Supplies	250,065	15,600	15,977	11,500
Contractual	636,495	258,746	317,238	335,853
Capital Outlay	45,652	-	29,337	-
<b>Total</b>	<b>\$ 1,853,187</b>	<b>\$ 1,013,327</b>	<b>\$ 1,142,613</b>	<b>\$ 1,145,182</b>



<b>Performance Measures</b>	<b>Actual 2020-2021</b>	<b>Actual 2021-2022</b>	<b>Estimated 2022-2023</b>	<b>Budgeted 2023-2024</b>
Pavilions (Hourly Usage)	3,586	4,502	5,402	6,213
Athletic Fields (Hourly Usage)	47,898	33,435	38,450	44,218
Special Event Facilitation	47	105	121	139

## Supplemental Budget Requests

● Active Net Software	\$18,375
● Annual Software Licensing and Usage Fees	\$9,588
● Increase Utilities	\$50,000
● 4.5% Raises	\$22,270

## CK Ray Recreation Center 001-1410

---



The C.K. Ray Recreation Center provides multi-generational athletic and recreational programs and outstanding guest services through the collaboration of citizen boards, inter-divisional cooperation, and staff commitment to unbridled excellence. Some programs offered include art, karate, state of the art weight training with a cardio fitness room, dance/ballet, gymnastics, cheer and chant, open gym for basketball, pickleball, and volleyball, racquetball courts, and childcare room for those participating in our programs. A variety of special events are offered at no cost throughout the year.

### **Accomplishments for FY 2022 - 2023**

- ✓ Repaired and resurfaced gym floor.
- ✓ Increased attendance 30% for Fall Fun Fest.
- ✓ Conroe United Youth Soccer fall and spring seasons had a combined 2,350 participants.
- ✓ Turkey Trot 5K record registration of 296 participants.
- ✓ Toby Powell Conroe Christmas Celebration hosted an estimated 10,000 participants.
- ✓ Youth dance fall and spring recitals had a combined 160 participants and 800 spectators.
- ✓ Assumed full coordination of Thursday Free Concert Series, saving the city approximately \$20,000.

### **Goals & Objectives for FY 2023 - 2024**

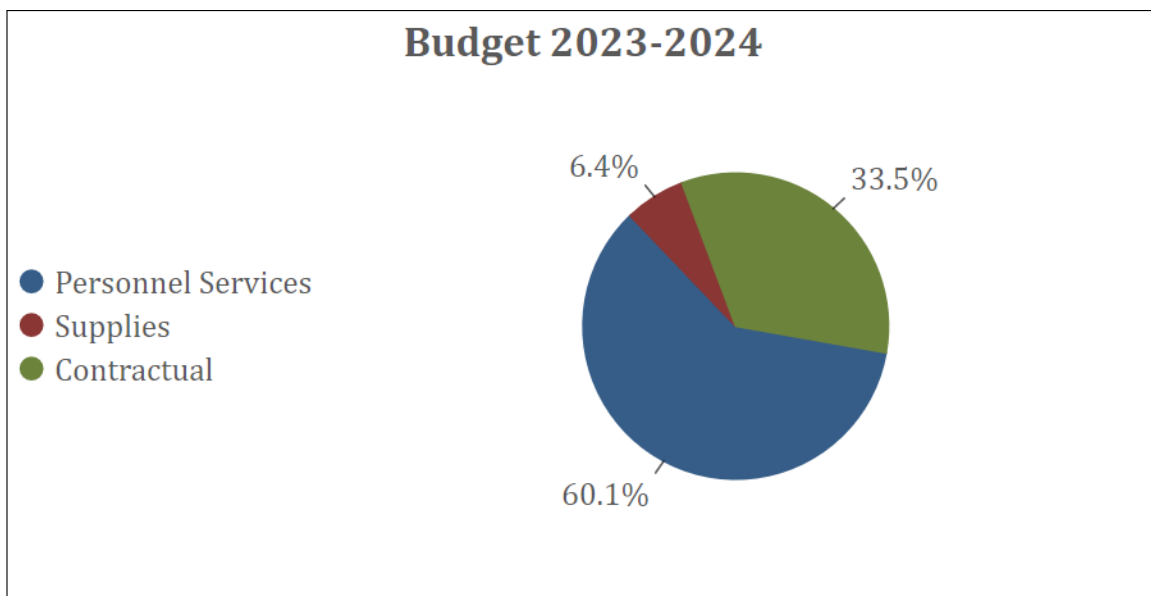
- Develop a consistent sponsorship package and secure sponsors for all special events.
- Increase special event participation by 10%.
- Increase facility rental revenue by 5%.
- Offer fall, spring, and summer membership appreciation events.
- Develop and implement a program participant survey to identify strengths and areas for improvement.

# CK Ray Recreation Center 001-1410



## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Personnel Services	\$ 747,694	\$ 694,539	\$ 747,855	\$ 749,521
Supplies	146,429	101,045	134,790	80,090
Contractual	541,208	467,550	567,064	417,905
Capital Outlay	18,620	30,193	-	-
<b>Total</b>	<b>\$ 1,453,951</b>	<b>\$ 1,293,327</b>	<b>\$ 1,449,709</b>	<b>\$ 1,247,516</b>



	Actual 2020-2021	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
<b>Performance Measures</b>				
Participants	240,441	395,592	435,151	217,576
6050 Rentals, Memberships, and Sales	\$295,186	\$354,431	\$318,988	\$328,558
6051 Programs and Special Events	\$250,465	\$386,144	\$424,758	\$212,379
6052 Donations	\$14,300	\$26,178	\$43,194	\$47,513
<b>Total</b>	<b>559,951</b>	<b>766,753</b>	<b>786,940</b>	<b>588,450</b>

## Supplemental Budget Requests

● Increase Utilities	\$15,900
● 4.5% Raises	\$21,935

## Oscar Johnson, Jr. Community Center 001-1420

---



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, and various other programs and special events.

### Accomplishments for FY 2022 - 2023

- ✓ Increased After School participation by 8%.
- ✓ Hired a full-time Recreation Specialist for programs.
- ✓ Provided three support programs for the After School Recreation Program, including Lone Star Dental, Daughters of the American Revolution, and Conroe Art League.
- ✓ Remodeled the game room using funds donated by the Oscar Johnson, Jr. Community Center Board.
- ✓ Relocated the Community Wide Garage Sale to Heritage Place Park to accommodate 20 additional booths over previous years.
- ✓ Began construction on the new Oscar Johnson, Jr. Community Center.

### Goals & Objectives for FY 2023 - 2024

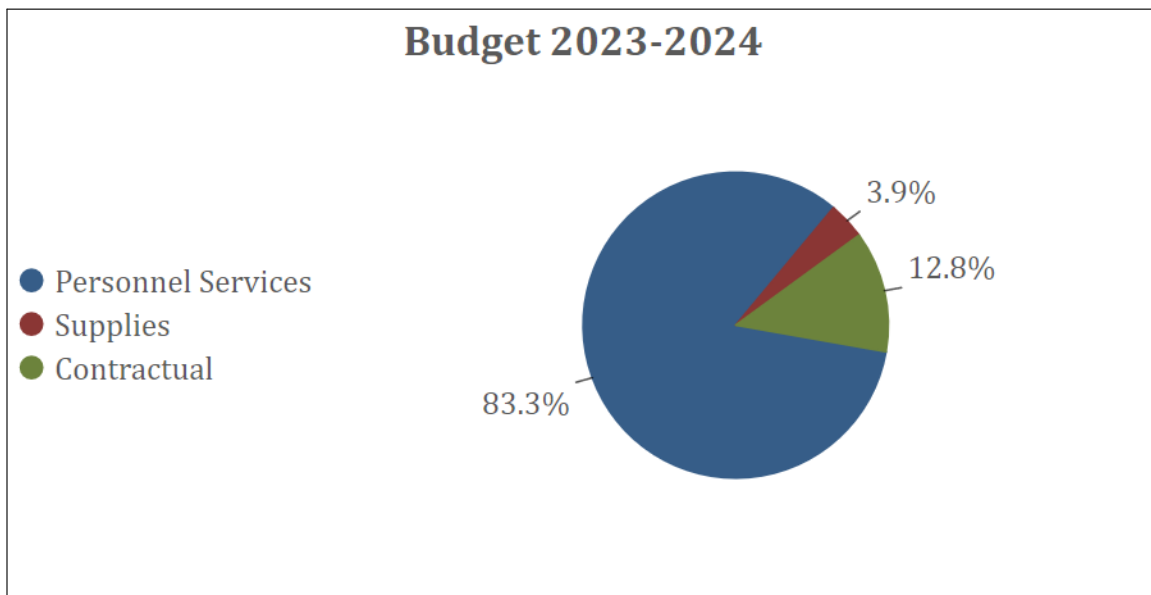
- Increase facility rental revenue by 5%.
- Increase special event revenue by making Donuts with Santa a fee-based event.
- Develop a consistent sponsorship package and secure sponsors for all special events.
- Explore fee-based support programs for after school.
- Establish a year-around teen program engaging 7th-8th graders into holiday camps utilizing the Totally Teen model.

# Oscar Johnson, Jr. Community Center 001-1420



## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Personnel Services	\$ -	\$ 1,484,397	\$ 1,469,784	\$ 1,416,324
Supplies	-	67,050	58,800	66,550
Contractual	-	259,690	208,426	217,690
<b>Total</b>	<b>\$ -</b>	<b>\$ 1,811,137</b>	<b>\$ 1,737,010</b>	<b>\$ 1,700,564</b>



## Performance Measures

	Actual 2020-2021	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
Participants	73,454	104,429	114,636	120,368
6050 Rentals	35,000	41,214	35,000	38,500
6051 Programs	832,938	861,513	881,513	901,513
6052 Parks Donations	500	530	5,500	6,500
Totals	868,438	903,257	922,013	946,513

## Supplemental Budget Requests

● Increase Utilities	\$10,000
● 4.5% Raises	\$42,515

## Senior Center 001-1430

---



The Conroe Senior Center is a welcoming place for ages 60 and up to join with friends, socialize, and remain connected to the community. The Center's programming efforts are to support our senior population's physical and mental well-being 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, a food prep area, and office space.

### **Accomplishments for FY 2022 - 2023**

- ✓ Increased participation by 50%.
- ✓ Began coordinating the senior dance program.
- ✓ Developed a volunteer program with two regular volunteers.
- ✓ Started monthly lunch outings.
- ✓ Hosted senior holiday craft fair at the Oscar Johnson, Jr. Community Center with 15 vendors.

### **Goals & Objectives for FY 2023 - 2024**

- Explore fee-based programs such as Senior Prom, field trips, crafts, etc.
- Develop a sponsorship package and secure sponsors for at least two planned special events.
- Seek volunteers from existing organizations such as Conroe ISD, civic groups, etc.
- Investigate opportunities to utilize existing space at the Center better.
- Identify and pursue at least one grant opportunity to benefit the Center.

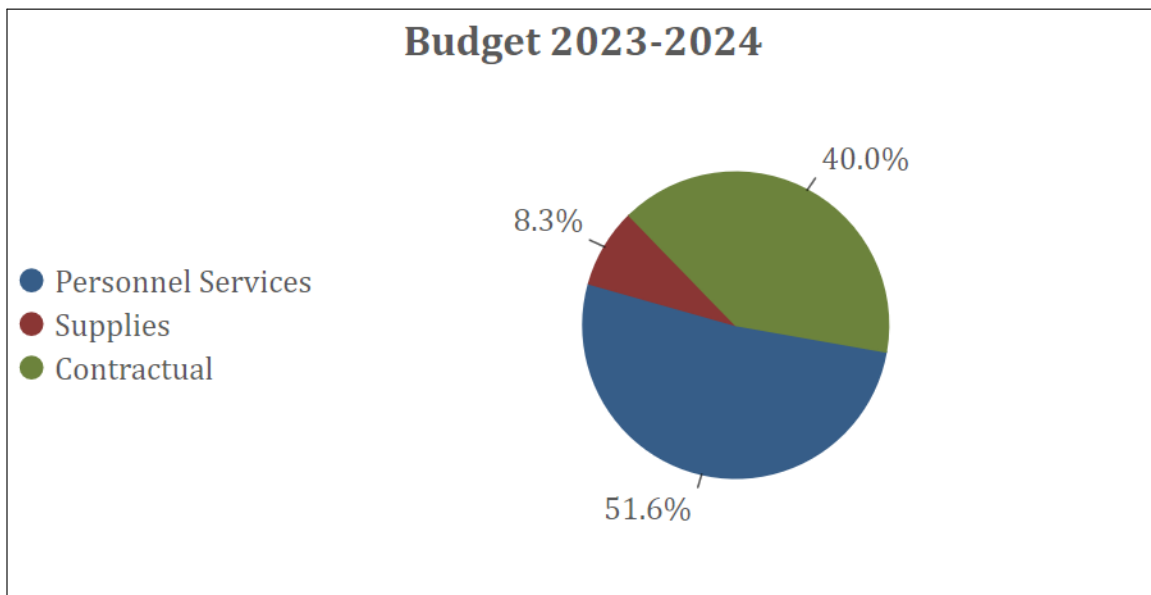


# Senior Center 001-1430



## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Personnel Services	\$ 72,875	\$ 96,960	\$ 121,465	\$ 105,689
Supplies	17,335	32,440	18,696	17,100
Contractual	41,753	73,421	69,028	82,021
<b>Total</b>	<b>\$ 131,963</b>	<b>\$ 202,821</b>	<b>\$ 209,189</b>	<b>\$ 204,810</b>



	Actual 2020-2021	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
<b>Performance Measures</b>				
Participants	5,022	10,253	16,573	18,230
6051- Programs	\$-	\$-	\$22,630	\$27,575
6052-Donations	\$-	\$2,875	\$4,000	\$5,600
Totals	\$-	\$-	\$26,630	\$33,175

## Supplemental Budget Requests

● 4.5% Raises	\$2,938
---------------	---------

## Aquatic Center 001-1440



The Aquatics Division provides safe, quality, state-of-the-art amenities for the citizens of Conroe. Operations include the Conroe Water Park and community pools at the Conroe Aquatic Center, Oscar Johnson, Jr. Community Center, and Westside Recreation Center. In addition, the division maintains the operation of the splash pad at Martin Luther King, Jr. Park. Year-around programs include Learn to Swim, water exercise, youth workouts, lifeguarding and water safety instructor courses, lap swimming, and recreational swimming. All pools provide rental opportunities to the general public and offer lane space to outside organizations to train, such as SCUBA, swim teams, dive teams, military, and other community groups. Various special events are offered throughout the year for a nominal fee.

### Accomplishments for FY 2022 - 2023

- ✓ Replaced the HVAC system in the women's locker room and installed an access panel for future service.
- ✓ Created an online reservation system to facilitate water park table reservations and facility rentals at all locations.
- ✓ Completed the remodel and opened the Westside Recreation Center pool.
- ✓ Expanded program offerings to include water exercise, swim lessons, and recreation swimming at the Conroe Aquatics Center, Westside Recreation Center, and Oscar Johnson Jr. Community Center pools.
- ✓ Initiated community sponsorship opportunities for special events, generating \$4,000 in sponsorship and in-kind donations.

### Goals & Objectives for FY 2023 - 2024

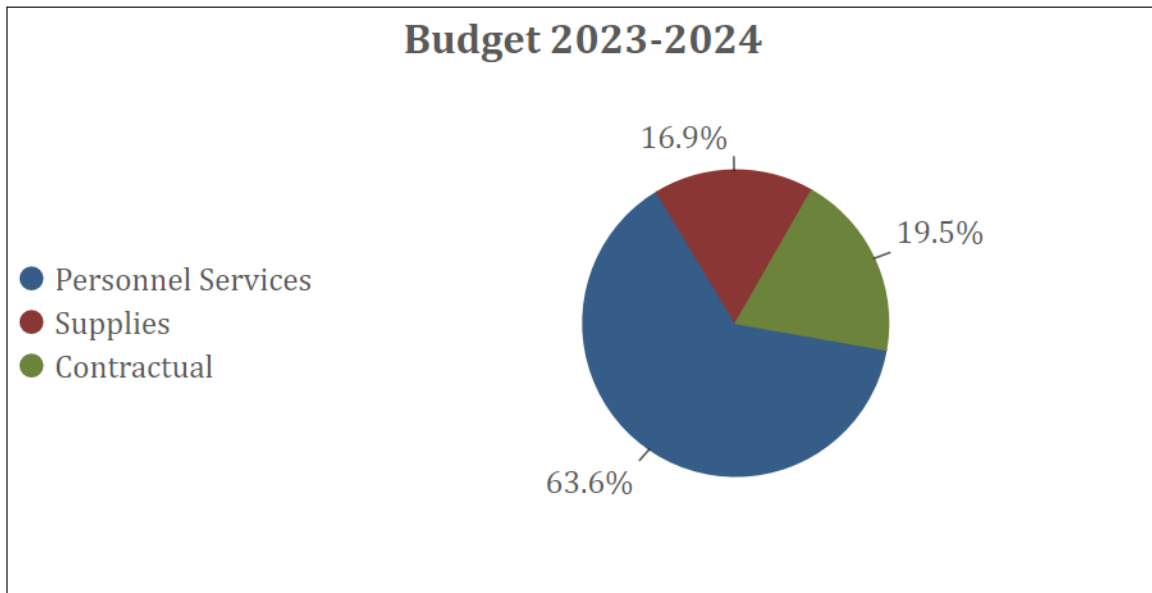
- Increase pool rentals by 5%.
- Increase program participation by 5%.
- Create a marketing campaign for water park season passes.
- Create a special event for Drowning Prevention Month in July.
- Replace and repair expansion joints at Oscar Johnson, Jr. Community Center Pool.

# Aquatic Center 001-1440



## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Personnel Services	\$ 1,257,913	\$ 1,360,395	\$ 1,089,682	\$ 1,016,367
Supplies	239,288	448,981	431,469	270,314
Contractual	543,721	259,896	362,843	311,597
<b>Total</b>	<b>\$ 2,040,922</b>	<b>\$ 2,069,272</b>	<b>\$ 1,883,994</b>	<b>\$ 1,598,278</b>



	Actual 2020-2021	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
<b>Performance Measures</b>				
Participants	134,542	143,433	150,605	158,134
6050 Rentals, Memberships, and Sales	\$409,975	\$474,951	\$498,320	\$523,236
6051 Programs	\$201,163	\$251,086	\$263,640	\$276,822
6052 Donations	\$-	\$225	\$4,000	\$5,000
<b>Total</b>	<b>\$611,138</b>	<b>\$726,262</b>	<b>\$765,960</b>	<b>\$805,058</b>

## Supplemental Budget Requests

● Increase Utilities	\$48,000
● Waterpark Inspections and Maintenance	\$67,889
● 4.5% Raises	\$29,942

## Parks Operations 001-1450

---



The Park Operations Division maintains over 660 acres of beautiful parks, playgrounds, multi-use trails, athletic facilities, recreation centers, disc golf courses, aquatic centers, interactive water features, pavilion & picnic facilities, medians, 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 2022 - 2023**

- ✓ Stocked 2,500 rainbow trout in Carl Barton, Jr. Park pond.
- ✓ Partnered with Conroe Live, Inc. to promote Arbor Day in the City and distributed trees.
- ✓ Upgraded basketball courts in Madeley Pavilion at Owen Park.
- ✓ Repainted structures at Heritage Place Park.
- ✓ Established off-leash areas at Owen Park.
- ✓ Replaced playscape at Lions Park.

### **Goals & Objectives for FY 2023 - 2024**

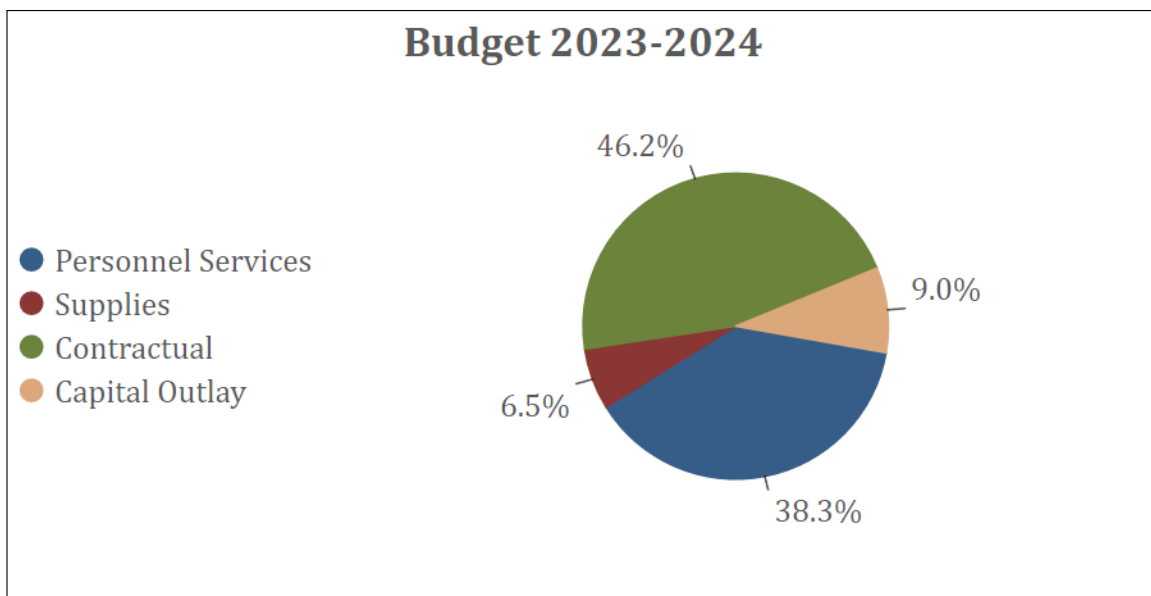
- Stock Owen Park pond with rainbow trout and other fish species.
- Continue the playground replacement program.
- Improve turf quality for multi-use fields at Booker T Washington Park and Owen Park.
- Host various youth and adult sports tournaments.
- Establish preventative maintenance plans for recreation and aquatic facilities.

# Parks Operations 001-1450



## Expenditure Summary for FY 2023 - 2024

	<b>Actual 2021-2022</b>	<b>Amended 2022-2023</b>	<b>Estimated 2022-2023</b>	<b>Budgeted 2023-2024</b>
Personnel Services	\$ 1,106,714	\$ 1,034,868	\$ 1,247,584	\$ 1,387,663
Supplies	224,576	327,795	230,449	234,520
Contractual	1,450,095	1,624,224	1,572,179	1,671,811
Capital Outlay	182,122	700,814	497,687	324,535
<b>Total</b>	<b>\$ 2,963,507</b>	<b>\$ 3,687,701</b>	<b>\$ 3,547,899</b>	<b>\$ 3,618,529</b>



<b>Performance Measures</b>	<b>Actual 2020-2021</b>	<b>Actual 2021-2022</b>	<b>Estimated 2022-2023</b>	<b>Budgeted 2023-2024</b>
Acres Maintained	474	557	660	660
Athletic Field Maintenance Man-Hours	10,950	9,651	10,615	11,375
Playground Inspections	231	229	297	300
Trout Stocking	2,400	2,550	2,500	4,500
Work Orders Processed	1,531	1,749	1,685	1,720
Park Patrons	118,784	138,912	133,722	147,094

## Supplemental Budget Requests

● Founders Plaza Restroom Facility	\$308,650
● Increase Utilities	\$27,600
● VEF Unit 1304 Upgrade	\$11,435

## Parks Operations 001-1450

---



● VERF Unit E1345 Upgrade	\$3,525
● VERF Unit 1720 Upgrade	\$8,100
● Increase Landscape & Mowing	\$8,500
● 4.5% Raises	\$36,486

## Westside Recreation Center 001-1460

---



The Westside Recreation Center provides multi-generational recreation, athletic, and fitness programs. Some programs offered include state of the art weight training with a cardio fitness room, youth and adult sports, an open gym for basketball, pickleball, and volleyball, racquetball courts, and a childcare room for those participating in our programs. Outstanding guest services are provided through the collaboration of interdivisional cooperation and staff commitment to unbridled excellence. The City of Conroe residents receive a 25% discount on memberships and programs. In addition, City of Conroe employees and their families receive a 25% discount on the resident rate.

### Accomplishments for FY 2022 - 2023

- ✓ Completed renovations, including roof replacement, HVAC system, fire system, office space, entry stairs, flooring, ceiling tiles, furniture/ fixtures, and paint.
- ✓ Hired administrative assistant and necessary support staff.
- ✓ Opened the facility to the public with amenities including fitness classes, pickleball, volleyball, basketball, racquetball, fitness center, KidZone, and a dedicated women's fitness center.
- ✓ Youth and adult sports program operations, transferred to Westside Recreation Center.
- ✓ Hired FT Recreation Specialist for youth and adult sports programs.

### Goals & Objectives for FY 2023 - 2024

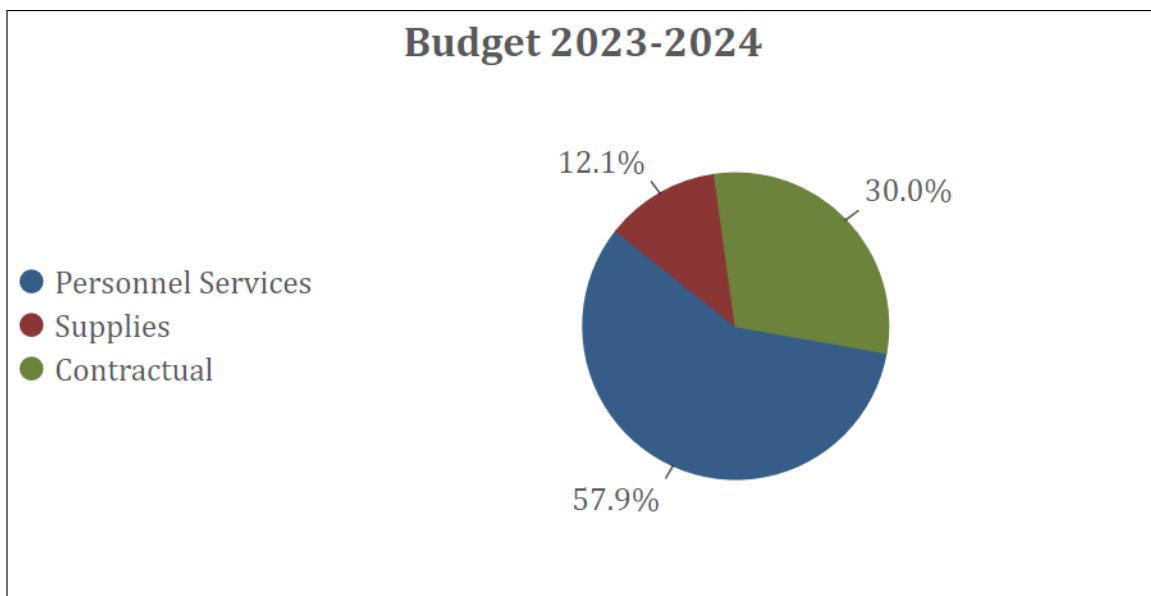
- Increase membership revenue by 50%.
- Create marketing plan for facility rentals.
- Develop and implement program participant survey to identify strengths and areas for improvement.
- Implement a youth sports team sponsorship program to enhance revenue.
- Develop a streamlined approach to youth sports registration, team formation and communication with coaches.

# Westside Recreation Center 001-1460



## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Personnel Services	\$ -	\$ 628,810	\$ 605,627	\$ 648,753
Supplies	-	116,800	164,650	135,600
Contractual	-	277,146	379,136	335,900
Capital Outlay	-	764,265	796,077	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 1,787,021</b>	<b>\$ 1,945,490</b>	<b>\$ 1,120,253</b>



	Actual 2020-2021	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
<b>Performance Measures</b>				
Participants	-	-	10,071	275,530
6050 Rentals, Memberships, and Sales	\$-	\$-	\$75,000	\$168,000
6051 Programs	\$-	\$-	\$-	\$210,051
6052 Donations	\$-	\$-	\$-	\$20,000
<b>Total</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	<b>398,051</b>

## Supplemental Budget Requests

● Increase Utilities	\$44,400
● 4.5% Raises	\$19,084





The Community Development Department works out in the Community on a daily basis with initiatives as diverse as a Community Clean-Up Event with the Mayor, to growing our Downtown on a live music night, to Planning for the future of Conroe 20 years out. The Department creates conditions of economic and social standards that produce tangible and sustainable benefits for the Community and the City as a whole.

The Planning Division documents the City's vision through long-range and strategic planning. The Code Enforcement Division works tirelessly to address City Code violations with regard to the compliance of the City of Conroe Codes and Ordinances outside the realm of construction and for the health and safety of all citizens. Since the City does not have a health department, Code Enforcement is an essential function of the City. The Parks & Recreation Department provides outdoor activities, an After-School Program and a Senior Program to enhance the quality of life for all residents in Conroe, no matter their age or activity level. The following Divisions, Departments or Initiatives are under the umbrella of Community Development: Planning and Annexation, Municipal Utility Districts, Special Events, Code Enforcement, Transportation, Parks & Recreation, Human Resources, CDBG and Community Initiatives. The Department has continued to play a vital role in stimulating growth and maintaining a quality living environment throughout the City since its inception.

### Accomplishments for FY 2022 - 2023

- ✓ Published the Comprehensive Plan.
- ✓ Responded efficiently to citizen issues and complaints, ensuring quality Customer Service.
- ✓ Completed 5 new CDBG Houses.
- ✓ Prepared release of lien documentation for CDBG Clients of 2017 cycle.
- ✓ Continued training and yearly certifications for staff.
- ✓ Completed the CDBG 2022 Annual Action Plan.
- ✓ Completed Community Clean-Up Project.
- ✓ 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 2023 - 2024

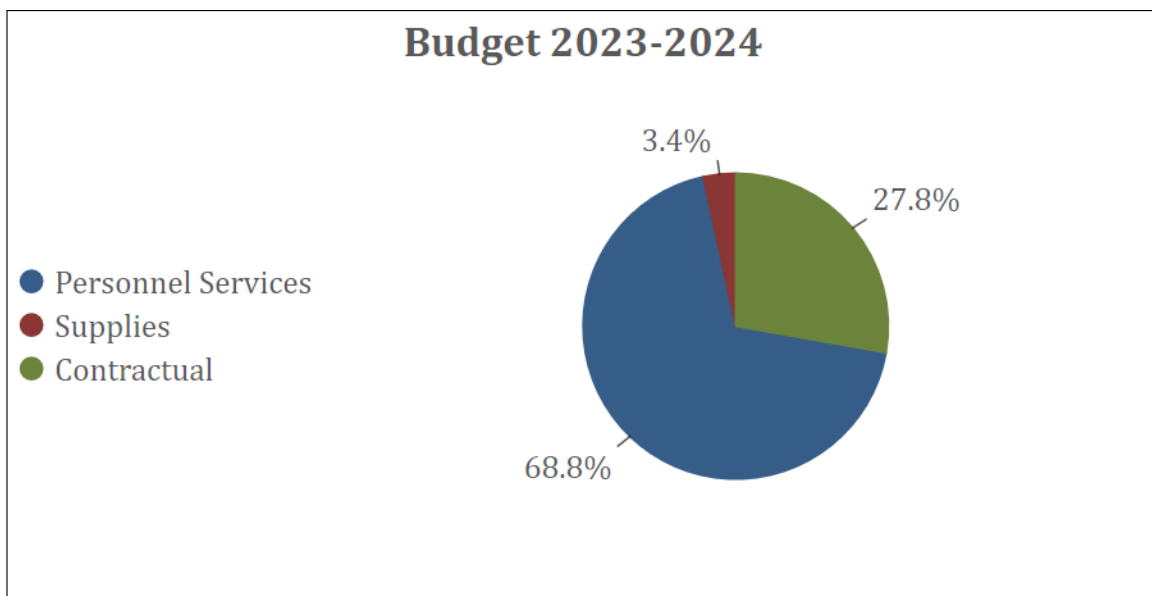
- Provide yearly updates and accurate reporting for Community Development.
- Continue providing quality Customer Service and care for our citizen complaints/inquiries.
- Gather data and prepare documentation regarding new construction for the next cycle of CDBG clients.
- Make more improvements to the Community Development web page with a focus on Code Enforcement.
- Complete the 2023 Annual Action Plan.
- Continue to suggest changes to a variety of sections in the Ordinances based on Council or Administration directives.
- Keep Conroe clean by hosting several clean-up events.
- Ensure quality living for Conroe citizens by continuing to vigorously enforce Codes and Ordinances.
- Continue to work with Municipal Utility Districts to Conroe's boundaries.
- Continue to annex property into the City.

# Community Development 001-1500



## Expenditure Summary for FY 2023 - 2024

	<b>Actual 2021-2022</b>	<b>Amended 2022-2023</b>	<b>Estimated 2022-2023</b>	<b>Budgeted 2023-2024</b>
Personnel Services	\$ 911,793	\$ 1,302,725	\$ 1,286,030	\$ 1,387,823
Supplies	51,067	87,435	88,600	68,935
Contractual	43,092	536,435	561,700	559,935
Capital Outlay	-	162,326	162,326	-
<b>Total</b>	<b>\$ 1,005,952</b>	<b>\$ 2,088,921</b>	<b>\$ 2,098,656</b>	<b>\$ 2,016,693</b>



	<b>Actual 2020-2021</b>	<b>Actual 2021-2022</b>	<b>Estimated 2022-2023</b>	<b>Budgeted 2023-2024</b>
<b>Performance Measures</b>				
Number of Open Cases	3,082	3,691	4,000	4,500
Number of Closed Cases	3,052	3,886	3,800	4,000
Number of Citations Issued	684	506	750	850
Number of Code Inspections	6,961	6,813	8,000	8,500
Number of Notices Sent	3,619	2,879	3,800	4,000
Number of Violations	4,621	6,181	5,000	5,200

## Supplemental Budget Requests

● Community Outreach	\$5,000
● 4.5% Raises	\$37,853

## Drainage Maintenance 001-1530

---



The Drainage Maintenance Division'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 2022 - 2023**

- ✓ Cleaned all City-owned drainage channels and storm detention facilities.
- ✓ Completed 580 drainage related requests.
- ✓ Processed 5,300 cubic yards of green waste.
- ✓ Cleaned 8 miles of drainage ditches and city-owned facilities.
- ✓ Cleaned all concrete-lined channels three times annually.
- ✓ Built a silt catch basin on Live Oak Creek.
- ✓ Demolished the pool at Conroe Westside Recreation Center.
- ✓ Cleaned all ditches in the Dugan area.
- ✓ Inspected and cleaned all FEMA choke points four times annually.
- ✓ Demolished homes on Dallas St for realignment project.

### **Goals & Objectives for FY 2023 - 2024**

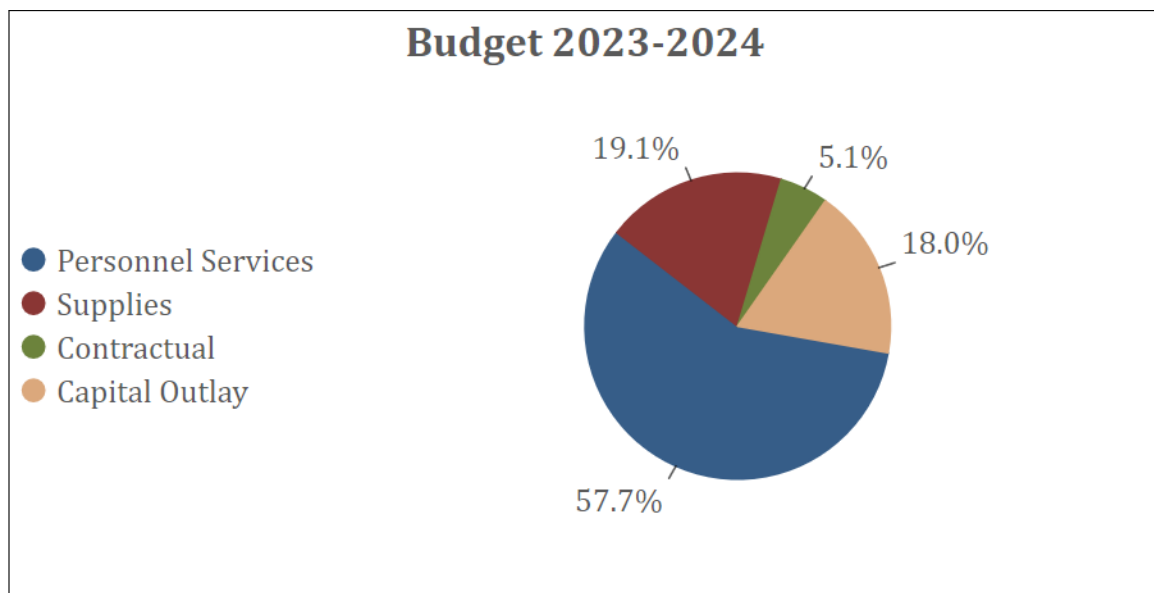
- Clean 10 miles of drainage ditches and City-owned facilities.
- Complete 600 drainage related requests.
- Clean all concrete-lined channels three times annually.
- Live Oak Creek dredging.
- Clean all ditches in the Mill Town area and replace all culverts.
- Continue to inspect FEMA choke points four times annually.

# Drainage Maintenance 001-1530



## Expenditure Summary for FY 2023 - 2024

	<b>Actual 2021-2022</b>	<b>Amended 2022-2023</b>	<b>Estimated 2022-2023</b>	<b>Budgeted 2023-2024</b>
Personnel Services	\$ 660,857	\$ 773,101	\$ 635,020	\$ 799,893
Supplies	233,302	242,118	258,800	265,318
Contractual	6,069	64,064	63,000	70,864
Capital Outlay	66,013	900,000	900,000	250,000
<b>Total</b>	<b>\$ 966,241</b>	<b>\$ 1,979,283</b>	<b>\$ 1,856,820</b>	<b>\$ 1,386,075</b>



<b>Performance Measures</b>	<b>Actual 2020-2021</b>	<b>Actual 2021-2022</b>	<b>Estimated 2022-2023</b>	<b>Budgeted 2023-2024</b>
Number of drainage projects completed	5	4	2	4
Number miles of ditches cleaned	15	6	10	10
Number of trees recycled (in yards)	8,000	7,000	5,300	5,400
Number of work orders completed	655	580	600	600

## Supplemental Budget Requests

● Increase Vehicle Operations	\$30,000
● Drainage Improvements	\$250,000
● 4.5% Raises	\$19,829

## Streets Maintenance 001-1540

---



The Street Maintenance Department maintains and repairs all public streets and right of way in 77.6 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 pipes, mowing right of ways, repairing sidewalks and curbs, and painting road stripes/buttons. The Street Maintenance Department is also responsible for setting 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 2022 - 2023

- ✓ 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).
- ✓ Repaired 581 potholes within the City limits.
- ✓ Assisted with all major events and parades.
- ✓ Cleaned 14 homeless sites.
- ✓ Performed neighborhood cleanup in a designated area.
- ✓ Inspected and clean all FEMA choke points 4 times a year.
- ✓ Hauled 696 yards of trash to the landfill.

### Goals & Objectives for FY 2023 - 2024

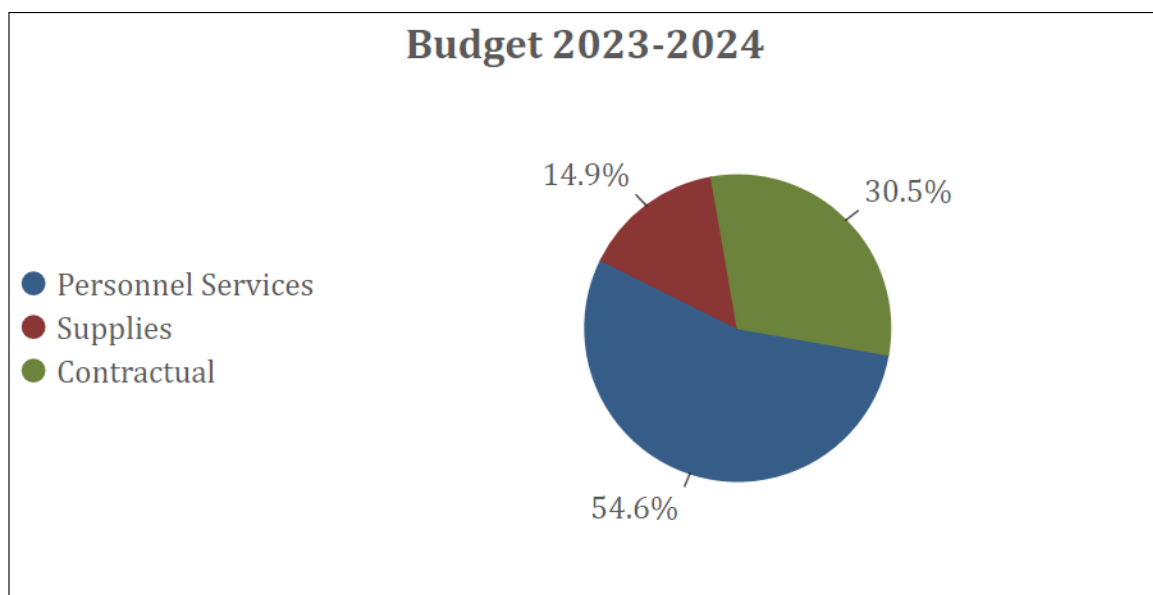
- Overlay 7 miles of City streets.
- Continue with the crack seal program.
- Continue mowing the City rights-of-way 6 times annually.
- Collect data on newly developed subdivisions and enter into Cartegraph.
- Continue to sweep City streets twice monthly with additional mileage.
- Continue with homeless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

# Streets Maintenance 001-1540



## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Personnel Services	\$ 1,837,388	\$ 2,494,882	\$ 2,105,287	\$ 2,595,533
Supplies	945,840	721,792	878,800	709,321
Contractual	1,373,841	1,463,751	1,362,357	1,452,005
Capital Outlay	2,356	1,168,934	1,504,717	-
<b>Total</b>	<b>\$ 4,159,425</b>	<b>\$ 5,849,359</b>	<b>\$ 5,851,161</b>	<b>\$ 4,756,859</b>



	Actual 2020-2021	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
<b>Performance Measures</b>				
Number of miles streets swept	16,608	16,608	16,700	16,700
Number of work orders completed	2,550	2,200	3,200	4,000
Number of streets repaired	1,325	825	577	700
Number of acres of right-of-ways mowed	4,310	4,310	4,310	4,320
Miles of streets overlaid	4	6	10	12

## Supplemental Budget Requests

● Increase Vehicle Operations	\$85,000
● Increase Vehicle Repairs	\$75,000
● Increase Utilities	\$150,000
● 4.5% Raises	\$65,229

# 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 to ensure safety for all types of transportation on our roadways.

## Accomplishments for FY 2022 - 2023

- ✓ Upgraded 5 Signalized Intersections from loop detection to radar detection.
- ✓ Install power supply/battery backup (UPS/BBU) systems at 10 signalized intersections.
- ✓ Upgraded all remaining Signalized Intersections traffic signal cabinet to TS2.
- ✓ Upgraded 10 Signalized Intersections traffic signal controller to Siemens m60 2.2.
- ✓ Completed yearly maintenance on all traffic signals.
- ✓ Completed 435 work orders.

## Goals & Objectives for FY 2023 - 2024

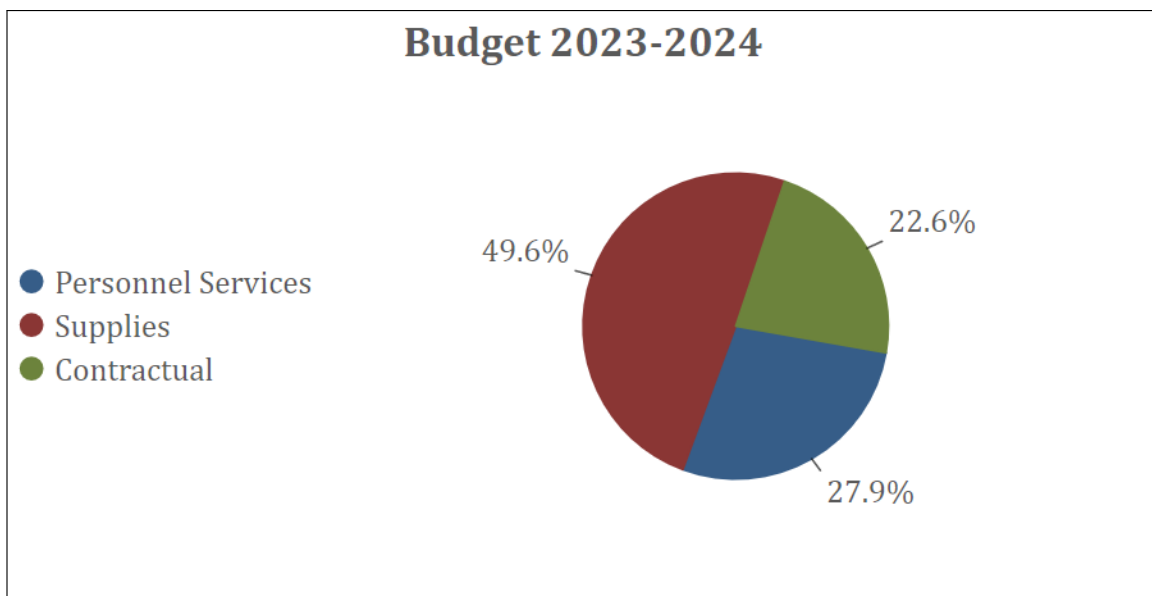
- Install fiber optic or cell phone modem to all Signalized Intersections for communication.
- Upgrade all signalized intersection push buttons to an iNS2. PBS is MUTCD compliant and provides valuable information with cues via both a vibrating arrow button and audible sounds, making the intersection accessible for all pedestrians.
- Upgrade 3 signalized intersections on span wire.
- Complete 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 2023 - 2024

	<b>Actual 2021-2022</b>	<b>Amended 2022-2023</b>	<b>Estimated 2022-2023</b>	<b>Budgeted 2023-2024</b>
Personnel Services	\$ 423,051	\$ 442,054	\$ 453,111	\$ 460,557
Supplies	455,879	911,850	805,000	819,350
Contractual	256,412	373,474	365,000	373,474
Capital Outlay	2,356	-	-	-
<b>Total</b>	<b>\$ 1,137,698</b>	<b>\$ 1,727,378</b>	<b>\$ 1,623,111</b>	<b>\$ 1,653,381</b>



	<b>Actual 2020-2021</b>	<b>Actual 2021-2022</b>	<b>Estimated 2022-2023</b>	<b>Budgeted 2023-2024</b>
<b>Performance Measures</b>				
Signalized Intersections Maintained	122	123	125	125
School Zones Maintained	24	25	26	26
Signal Repair Work Orders	373	435	450	460
Oversized Load Permits/Inspections	339	381	400	400

## Supplemental Budget Requests

- 4.5% Raises \$11,128



## Sign Maintenance 001-1560

---



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 2022 - 2023

- ✓ Completed street light survey 4 times annually.
- ✓ Completed 3,037 tasks.
- ✓ Continue to collect data in newly developed areas.
- ✓ Re-stripped League Line Rd. from Frazier to Bella Vita.
- ✓ Re-stripped Silverdale.
- ✓ Re-stripped Sgt. Ed Holcomb from FM 2854/Metcalf to Davis St.
- ✓ Replace all street name signs in the Holly Hills area.
- ✓ 4200 street lights verification.
- ✓ Replace all street name signs in the Madeley Quarter area from E. Davis to Hilbig.

### Goals & Objectives for FY 2023 - 2024

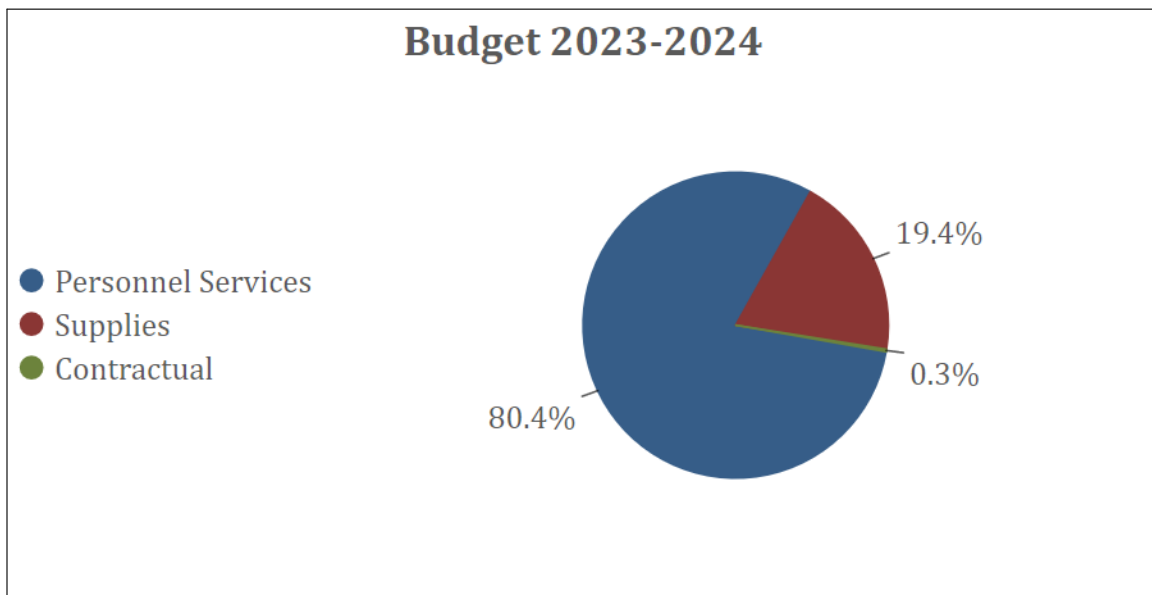
- Implement the reflectivity process and enter data into Cartegraph.
- Complete 3,500 tasks.
- Replace all street name signs in the Sunset Ridge subdivision.
- Replace all street name signs in the Wiggins Village subdivision.
- Install all non-existing signage in newly annexed areas (ongoing).
- Replace all signage and pavement markings in Robinwood.
- Replacing all signage and pavement markings in Wedgewood.
- Continue the street light verification 4 times a year.

# Sign Maintenance 001-1560



## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Personnel Services	\$ 581,976	\$ 703,314	\$ 696,508	\$ 733,189
Supplies	125,545	116,750	156,300	176,750
Contractual	1,463	2,400	2,400	2,400
<b>Total</b>	<b>\$ 708,984</b>	<b>\$ 822,464</b>	<b>\$ 855,208</b>	<b>\$ 912,339</b>



	Actual 2020-2021	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
<b>Performance Measures</b>				
Number of work orders completed	3,174	3,037	3,200	3,250
Number of vehicles stickered	60	61	65	65
Number of Signs Repaired / Replaced	1,550	1,175	1,200	1,225
Number of Signs Manufactured	192	283	300	310

## Supplemental Budget Requests

● Increase Operating Supplies	\$50,000
● Increase Vehicle Operations	\$10,000
● 4.5% Raises	\$17,849



The Engineering Department 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, and floodplains while ensuring quality and safety to all who visit, live and conduct business within the boundary of the City.

The department staff manages the design and construction of the City's infrastructure including roadways, drainage systems, traffic, utilities, and City buildings. The department also provides technical support for various City Departments and outside agencies to offer resolutions to complaints and requests involving traffic and public infrastructure. Staff conducts traffic and feasibility studies, along with other evaluations, to arrive at a satisfactory solution.

The Engineering staff maintains records of infrastructure and provides information relative to City property including maps, field data, land surveys, vertical and horizontal control, street layouts, and utility records.

### **Accomplishments for FY 2022 - 2023**

- ✓ Constructed the Tanglewood/Briarwood Phase 1B street rehab.
- ✓ Constructed the Rivershire and Gladstell water line rehab.
- ✓ Constructed the Camp Silver Springs sewer upsizing.
- ✓ Constructed the Alligator Creek Phase 2 drainage rehab.
- ✓ Constructed the Diamondhead drainage improvements.
- ✓ Constructed the Traffic Signal at League Line and Longmire Road.
- ✓ Designed and started construction Forest Creek Lift Station rehab and new force main.

### **Goals & Objectives for FY 2023 - 2024**

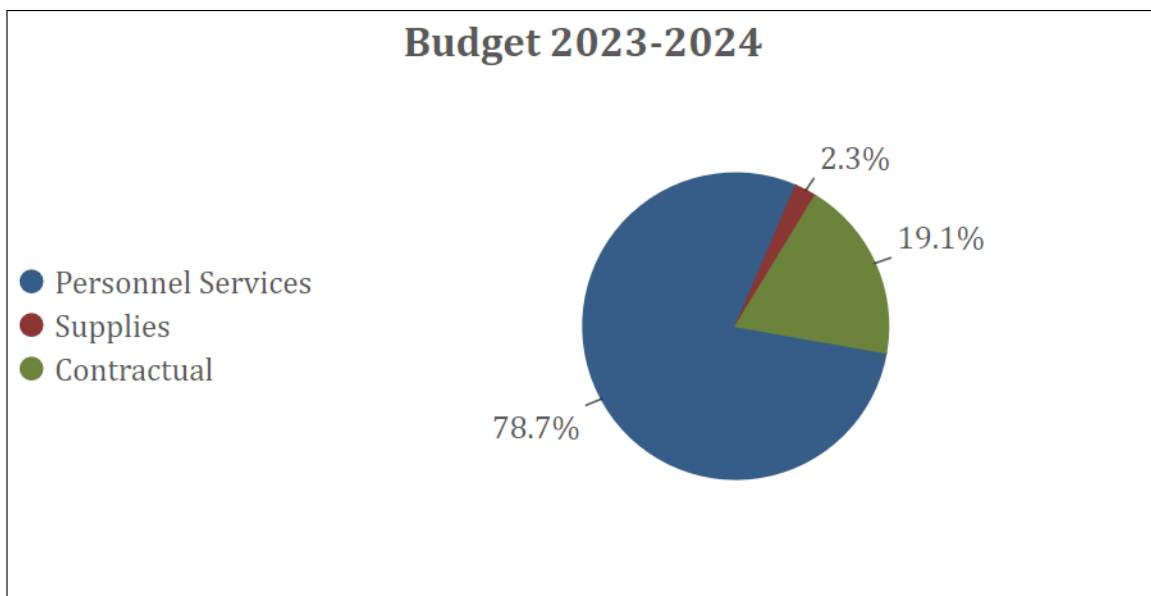
- Acquire remaining right-of-way for Anderson Crossing roadway extension.
- Design Lake Conroe Forest Phase 2 street rehab.
- Design Tanglewood/Briarwood Phase 2B street rehab.
- Design Tanglewood/Briarwood Phase 2C street rehab.
- Design Park Oak Drive water rehab.
- Design Sapp Road water line extension.
- Construct Grand Lake Creek gravity main replacement.
- Construct East Semands street rehab.
- Construct Airport water and sewer extension.
- Construct traffic signal at Seven Coves and IH-45 project and North Loop 336 signal upgrade.

# Engineering 001-1570



## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Personnel Services	\$ 3,049,947	\$ 3,221,008	\$ 3,373,320	\$ 3,332,109
Supplies	136,186	109,108	97,850	95,850
Contractual	520,195	652,267	710,305	806,963
Capital Outlay	63,615	326,598	288,134	-
<b>Total</b>	<b>\$ 3,769,943</b>	<b>\$ 4,308,981</b>	<b>\$ 4,469,609</b>	<b>\$ 4,234,922</b>



	Actual 2021-2022	Actual 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
<b>Performance Measures</b>				
Number of Development Plans, MS4 & Floodplain Permits Reviewed	591	676	504	500
Number of Plats Reviewed	147	464	350	350
Number of Inspections Performed	16,322	17,537	18,588	17,000
Number of Design Projects	36	12	10	35
Number of Construction Projects	47	42	42	53
Review Revenue	\$1,264,111	\$2,041,117	\$1,500,000	\$1,500,000

## Supplemental Budget Requests

● Increase Overtime	\$19,391
● Intelligent Transportation System Plan	\$100,000
● 4.5% Raises	\$91,180

## 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 2022 - 2023

- ✓ Participated in the passing of a new vegetation ordinance.
- ✓ Initiated the construction for the new CityView permitting software.
- ✓ Updated permit fees to maximize revenue but remain competitive.
- ✓ Continued training and yearly certifications for staff.
- ✓ Provided yearly updated and accurate reports to various departments and agencies.
- ✓ Effectively responded to customer's issues and questions.
- ✓ Slated to process more than 15,000 permits in a timely and effective manner.
- ✓ Slated to complete over 55,000 building inspections.
- ✓ Slated to bring in \$6.9M in revenue.
- ✓ Compiled multiple monthly reports for the U.S. Census Bureau.

### Goals & Objectives for FY 2023 - 2024

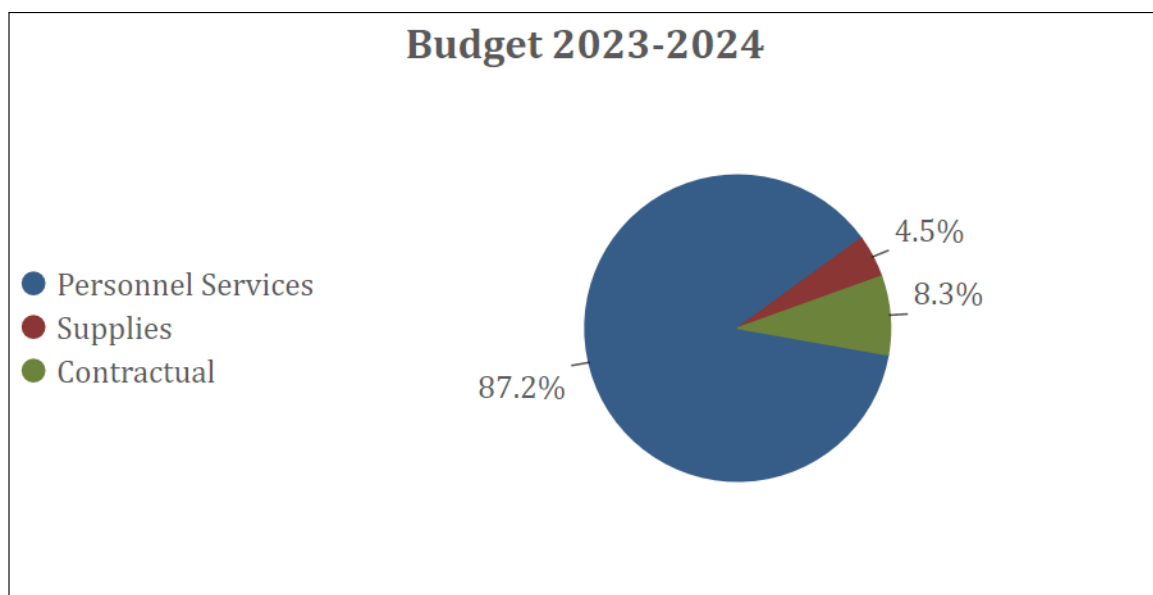
- Continue analyzing department processes to eliminate inefficiencies.
- Launch the new permit software platform (CityView) to streamline the permit process.
- Achieve appropriate staffing levels.
- Continue improving cross-training for staff.
- Exceed citizens expectations & give outstanding customer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

# Building Inspections & Permits 001-1580



## Expenditure Summary for FY 2023 - 2024

	<b>Actual 2021-2022</b>	<b>Amended 2022-2023</b>	<b>Estimated 2022-2023</b>	<b>Budgeted 2023-2024</b>
Personnel Services	\$ 1,538,029	\$ 1,769,881	\$ 1,869,929	\$ 1,890,552
Supplies	147,093	97,036	97,036	97,036
Contractual	129,821	205,268	159,268	179,268
Capital Outlay	295,541	496,404	432,000	-
<b>Total</b>	<b>\$ 2,110,484</b>	<b>\$ 2,568,589</b>	<b>\$ 2,558,233</b>	<b>\$ 2,166,856</b>



	<b>Actual 2020-2021</b>	<b>Actual 2021-2022</b>	<b>Estimated 2022-2023</b>	<b>Budgeted 2023-2024</b>
<b>Performance Measures</b>				
Number of Permits Issued	21,602	20,097	15,000	15,000
Number of Inspections	63,853	86,557	55,000	55,000
Revenue - Permits	\$6,661,851	\$7,707,569	\$6,906,100	\$6,906,100

## Supplemental Budget Requests

- Project Management Contract (AG|CM) \$20,000
- 4.5% Raises \$52,253

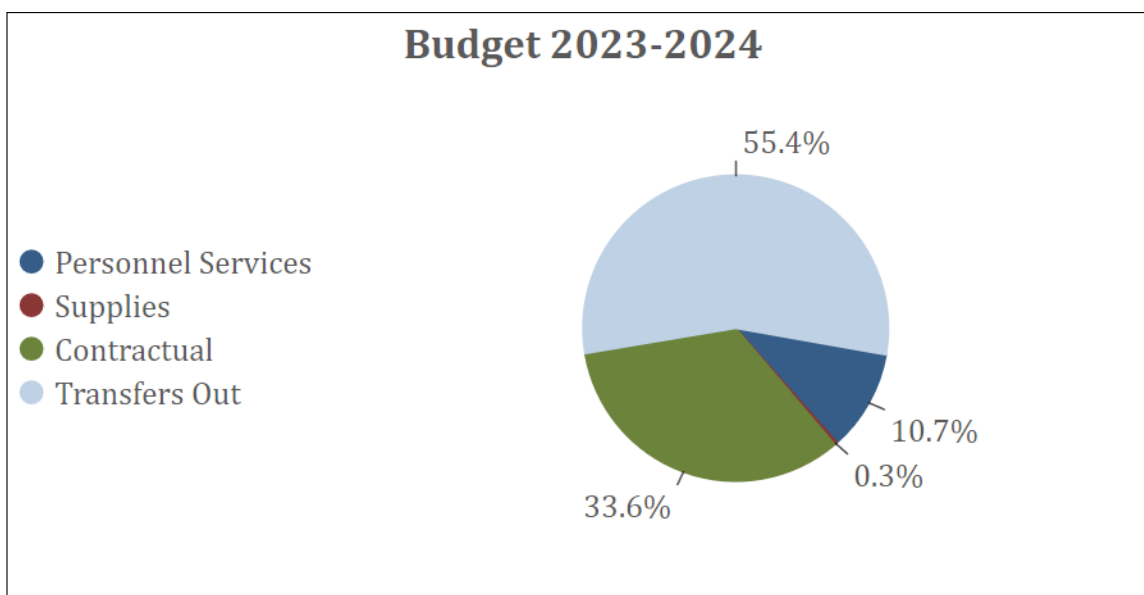
## GF Non-Departmental 001-1800



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 2023 - 2024

	<b>Actual 2021-2022</b>	<b>Amended 2022-2023</b>	<b>Estimated 2022-2023</b>	<b>Budgeted 2023-2024</b>
Personnel Services	\$ 1,859,741	\$ 4,709,605	\$ 4,705,880	\$ 1,992,955
Supplies	43,226	56,000	56,000	56,000
Contractual	4,648,357	6,018,431	5,741,480	6,267,950
Capital Outlay	890,084	-	-	-
Transfers Out	10,245,421	13,819,425	13,190,915	10,338,113
Debt Service	305,384	-	-	-
<b>Total</b>	<b>\$ 17,992,213</b>	<b>\$ 24,603,461</b>	<b>\$ 23,694,275</b>	<b>\$ 18,655,018</b>



### Supplemental Budget Requests

● TERF Contribution - General Fund	\$981,261
● VERF Contribution - General Fund	\$2,571,050
● VERF Contribution - Fire Department	\$2,000,000

# **WATER & SEWER OPERATING FUND**



FY 23-24 Budget Summary  
Water and Sewer Operating Fund

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Dollar FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Working Capital:		\$ 38,139,733	\$ 38,139,733	\$ -	\$ 36,006,443	\$ -	\$ 36,006,443	\$ -	0.0%
Revenues:									
Revenues	\$ 69,633,292	\$ 56,619,679	\$ 66,510,042	\$ 9,890,363	\$ 65,357,394	\$ -	\$ 65,357,394	\$ 8,737,715	15.4%
Total Revenues	\$ 69,633,292	\$ 56,619,679	\$ 66,510,042	\$ 9,890,363	\$ 65,357,394	\$ -	\$ 65,357,394	\$ 8,737,715	15.4%
Total Resources:	\$ 69,633,292	\$ 94,759,412	\$ 104,649,775	\$ 9,890,363	\$ 101,363,837	\$ -	\$ 101,363,837	\$ 8,737,715	9.2%
Expenditures:									
Utility Billing	\$ 1,531,135	\$ 3,083,717	\$ 3,265,433	\$ (181,716)	\$ 2,423,218	\$ 418,738	\$ 2,841,956	\$ (241,761)	-7.8%
Public Works	1,743,486	2,335,543	2,427,112	(91,569)	2,242,484	587,263	2,829,747	494,204	21.2%
Water	5,384,444	6,329,310	6,835,978	(506,668)	4,511,638	1,690,284	6,201,922	(127,388)	-2.0%
Surface Water	17,529,125	15,378,538	18,696,076	(3,317,538)	18,507,265	-	18,507,265	3,128,727	20.3%
Conroe Central Wastewater I	1,239,704	2,209,595	2,355,806	(146,211)	1,800,979	320,066	2,121,045	(88,550)	-4.0%
Wastewater Treatment	2,646,289	3,132,216	3,468,817	(336,601)	3,090,054	246,404	3,336,458	204,242	6.5%
Sewer	1,801,270	3,405,891	3,736,765	(330,874)	2,534,809	538,651	3,073,460	(332,431)	-9.8%
Pump & Motor Maint	1,342,946	1,455,682	1,650,211	(194,529)	1,451,259	24,529	1,475,788	20,106	1.4%
W/S Non-Departmental	34,101,095	27,109,146	26,207,134	902,012	30,638,175	597,676	31,235,851	4,126,705	15.2%
Total Expenditures	\$ 67,319,493	\$ 64,439,638	\$ 68,643,332	\$ (4,203,694)	\$ 67,199,882	\$ 4,423,611	\$ 71,623,493	\$ 7,183,856	11.1%
New Working Capital:		\$ 30,319,774	\$ 36,006,443	\$ 5,686,669	\$ 34,163,955		\$ 29,740,344	\$ (579,431)	
60-Day Reserve:		\$ 10,593,876	\$ 11,284,964		\$ 11,047,661		\$ 11,774,902		
Over/(Under):		19,725,898	24,721,479		23,116,294		17,965,442		
Budget Contingency:		\$ 5,296,938	\$ 5,642,482		\$ 5,523,830		\$ 5,887,451		
Over/(Under) 30-Days:		14,428,960	19,078,997		17,592,464		12,077,991		
Breakdown of Transfer In:									
	Administrative Transfer (W/S)				\$ 40,793				
	Total				\$ 40,793				
Breakdown of Transfer Out:									
	Revenue Debt Service Fund				\$ 24,937,797				
	Technology Replacement Fund				117,035				
	General Fund for Facilities Management				526,321				
	W&S Vehicle & Equipment Replacement Fund				480,641				
	Total				\$ 26,061,794				

FY 23-24 Budget Summary by Category

Water and Sewer Operating Fund

	FY 22-23		FY 22-23		Under/	FY 23-24		FY 23-24	FY 23-24
	Budget		Estimate		(Over)	Base		Supplemental	Proposed
Personnel	\$	9,347,073	\$	9,799,467	\$ (452,394)	\$	9,315,242	\$ 225,983	\$ 9,541,225
Supplies		3,685,305		5,003,701	(1,318,396)		3,236,652	972,396	4,209,048
Contractual		25,009,352		28,327,241	(3,317,889)		26,668,763	907,556	27,576,319
Capital Outlay		1,851,853		1,845,015	6,838		-	1,720,000	1,720,000
Transfers		24,546,055		23,667,908	878,147		27,979,225	597,676	28,576,901
Debt Service		-		-	-		-	-	-
Total		<b>\$ 64,439,638</b>		<b>\$ 68,643,332</b>	<b>\$ (4,203,694)</b>		<b>\$ 67,199,882</b>	<b>\$ 4,423,611</b>	<b>\$ 71,623,493</b>

**FY 23-24 Supplemental Requests  
Water and Sewer Operating Fund**

Department/Division		ID	Supplemental Request Title	Requested Amount <sup>1</sup>	FY 22-23 Purchase <sup>2</sup>	FY 23-24 Approved <sup>3</sup>	Type
002-2800	Utility Billing	1591	Increase Budget for CC Fee	\$ 77,556	\$ -	\$ 77,556	Non-Discretionary Adjustment
002-2800	Utility Billing	1598	Increase 3rd Party Printing and Postage	30,000	-	30,000	Non-Discretionary Adjustment
002-2800	Utility Billing	1667	Increase Budget for Meter Expense	112,396	-	112,396	Non-Discretionary Adjustment
002-2800	Utility Billing	1799	2% Salary Market Adjustment	16,993	-	-	Enhanced Program
002-2800	Utility Billing	1804	Employee raise	28,786	-	28,786	Enhanced Program
002-2800	Utility Billing	1552	Account Representative	72,947	-	-	New Personnel
002-2800	Utility Billing	1588	Monopole & Gateway in Pine Lake Cove	170,000	-	170,000	New Equipment
002-2800	Utility Billing	1585	Administrative Assistant	84,747	-	-	New Personnel
002-2800	Utility Billing	1579	Meter Technician	154,012	-	-	New Personnel
<b>Utility Billing Total</b>				<b>\$ 747,438</b>	<b>\$ -</b>	<b>\$ 418,738</b>	
002-2810	Public Works	1799	2% Salary Market Adjustment	21,988	-	-	Enhanced Program
002-2810	Public Works	1804	Employee raise	37,263	-	37,263	Enhanced Program
002-2810	Public Works	1697	Sewer Master Plan	550,000	-	550,000	Enhanced Program
<b>Public Works Total</b>				<b>\$ 609,251</b>	<b>\$ -</b>	<b>\$ 587,263</b>	
002-2820	Water	1564	Increase Utilities	500,000	-	500,000	Non-Discretionary Adjustment
002-2820	Water	1565	Increase Operating Supplies	650,000	-	650,000	Non-Discretionary Adjustment
002-2820	Water	1799	2% Salary Market Adjustment	23,778	-	-	Enhanced Program
002-2820	Water	1804	Employee raise	40,284	-	40,284	Enhanced Program
002-2820	Water	1566	3-Man Crew, Truck, Trailer, and Excavator	430,508	-	-	New Personnel
002-2820	Water	1619	Water Infrastructure Repairs	500,000	-	500,000	New Program
002-2820	Water	1695	Fire Hydrant Preventative Maintenance	120,000	-	-	New Program
002-2820	Water	1568	Increase Overtime	77,448	-	-	New Program
002-2820	Water	1563	Increase Fuel	60,000	-	-	New Program
<b>Water Total</b>				<b>\$ 2,402,018</b>	<b>\$ -</b>	<b>\$ 1,690,284</b>	
002-2880	Conroe Central Wastewater Plant	1576	Increase Utilities	300,000	-	300,000	Non-Discretionary Adjustment
002-2880	Conroe Central Wastewater Plant	1799	2% Salary Market Adjustment	11,844	-	-	Enhanced Program
002-2880	Conroe Central Wastewater Plant	1804	Employee raise	20,066	-	20,066	Enhanced Program
<b>Conroe Central Wastewater Plant Total</b>				<b>\$ 331,910</b>	<b>\$ -</b>	<b>\$ 320,066</b>	
002-2881	Southwest Wastewater Plant	1618	Increase Chemical Costs	210,000	-	210,000	Non-Discretionary Adjustment
002-2881	Southwest Wastewater Plant	1799	2% Salary Market Adjustment	21,520	-	-	Enhanced Program
002-2881	Southwest Wastewater Plant	1804	Employee raise	36,404	-	36,404	Enhanced Program
002-2881	Southwest Wastewater Plant	1558	Driver/Press Operator	70,947	-	-	New Personnel
<b>Southwest Wastewater Plant Total</b>				<b>\$ 338,871</b>	<b>\$ -</b>	<b>\$ 246,404</b>	
002-2882	Sewer	1799	2% Salary Market Adjustment	22,813	-	-	Enhanced Program
002-2882	Sewer	1804	Employee raise	38,651	-	38,651	Enhanced Program
002-2882	Sewer	1573	Utility Locator Position & Truck	140,013	-	-	New Personnel
002-2882	Sewer	1570	Dump Truck Replacements (1835, 1601)	215,000	-	-	New Equipment
002-2882	Sewer	1572	Sewer Infrastructure Repairs	500,000	-	500,000	New Program
002-2882	Sewer	1574	Increase Operating Supplies	60,000	-	-	New Program
002-2882	Sewer	1571	E85 Bobcat Excavator	145,000	-	-	New Equipment
002-2882	Sewer	1569	Increase Fuel Costs	65,000	-	-	New Program
<b>Sewer Total</b>				<b>\$ 1,186,477</b>	<b>\$ -</b>	<b>\$ 538,651</b>	

**FY 23-24 Supplemental Requests  
Water and Sewer Operating Fund**

Department/Division		ID	Supplemental Request Title	Requested Amount <sup>1</sup>	FY 22-23 Purchase <sup>2</sup>	FY 23-24 Approved <sup>3</sup>	Type
002-2883	Pump & Motor Maintenance	1799	2% Salary Market Adjustment	14,478	-	-	Enhanced Program
002-2883	Pump & Motor Maintenance	1804	Employee raise	24,529	-	24,529	Enhanced Program
002-2883	Pump & Motor Maintenance	1719	Journeyman Electrician, Pump Mechanic, & Truck	334,635	-	-	New Personnel
002-2883	Pump & Motor Maintenance	1733	Half Ton Crew Truck For Lift Station Maintenance	52,000	-	-	New Equipment
002-2883	Pump & Motor Maintenance	1732	E35 Compact Excavator	70,000	-	-	New Equipment
<b>Pump &amp; Motor Maintenance Total</b>				<b>\$ 495,642</b>	<b>\$ -</b>	<b>\$ 24,529</b>	
002-2900	W&S Non-Departmental	1812	TERF Contribution - Water/Sewer Fund	117,035	-	117,035	Enhanced Program
002-2900	W&S Non-Departmental	1817	VERF Contribution - Water & Sewer Fund	480,641	-	480,641	Enhanced Program
<b>W&amp;S Non-Departmental Total</b>				<b>\$ 597,676</b>	<b>\$ -</b>	<b>\$ 597,676</b>	
<b>Water &amp; Sewer Fund Total</b>				<b>\$ 6,709,283</b>	<b>\$ -</b>	<b>\$ 4,423,611</b>	

**Definitions:**

1. Requested Amount - The total cost of the project. Also, the cost that was requested through the supplemental request.
2. FY 22-23 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 23-24 Approved - These items are included in the Operating Budget as supplementals.

**Notes:**

If there is no funding listed in the FY22-23 Purchase or FY 23-24 Approved columns, then the supplemental request was not approved for funding.

# Water & Sewer Operating Fund Revenues

Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
5105 - Groundwater Conservation Fee	\$ 255,142	\$ 223,582	\$ 263,045	\$ 271,382
5100 - Water Charges	18,487,010	16,786,005	18,685,517	18,366,345
5110 - Sewer Charges	23,590,697	22,291,908	24,097,455	24,750,101
5115 - Surface Water Conversion Fee	15,397,969	13,224,326	16,610,043	16,011,081
5116 - Discharged Water Sales	273,867	-	-	-
5120 - Water Taps	922,788	701,200	807,341	785,919
5130 - Sewer Taps	86,000	63,568	74,241	70,895
5140 - Reconnects	2,990	2,590	4,068	4,068
5150 - Service Charges	602,419	548,819	667,364	680,711
5170 - Special Revenue/Water & Sewer	2,353	29,411	29,411	29,411
5180 - Pretreatment Fees	328,239	300,128	281,383	281,383
<b>Charges for Sales and Services Subtotal</b>	<b>\$ 59,949,474</b>	<b>\$ 54,171,537</b>	<b>\$ 61,519,868</b>	<b>\$ 61,251,296</b>
6030 - Lease Income	150	-	1,650	1,650
<b>Lease Income Subtotal</b>	<b>\$ 150</b>	<b>\$ -</b>	<b>\$ 1,650</b>	<b>\$ 1,650</b>
6106 - Intergovernmental - Local	2,325,404	1,656,251	2,631,176	2,631,176
6108 - Intergovernmental - Federal	701,551	-	102,251	12,854
<b>Intergovernmental Subtotal</b>	<b>\$ 3,026,955</b>	<b>\$ 1,656,251</b>	<b>\$ 2,733,427</b>	<b>\$ 2,644,030</b>
6010 - Interest On Investments	294,256	120,361	1,381,024	662,420
<b>Investment Income Subtotal</b>	<b>\$ 294,256</b>	<b>\$ 120,361</b>	<b>\$ 1,381,024</b>	<b>\$ 662,420</b>
6015 - FMV Adjustment - Investments	(457,571)	-	-	-
<b>Net Change in Fair Value of Investments Subtotal</b>	<b>\$ (457,571)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
6020 - Penalty and Interest	602,794	539,112	679,660	679,660
<b>Penalties and Interest Subtotal</b>	<b>\$ 602,794</b>	<b>\$ 539,112</b>	<b>\$ 679,660</b>	<b>\$ 679,660</b>
6060 - Unanticipated Revenues	80,589	2,400	77,545	77,545
6070 - Short and Over	(34)	-	168	-
6080 - Donations	4,330,233	-	-	-
<b>Miscellaneous Subtotal</b>	<b>\$ 4,410,788</b>	<b>\$ 2,400</b>	<b>\$ 77,713</b>	<b>\$ 77,545</b>
6550 - Transfer In	1,806,446	130,018	116,700	40,793
<b>Transfers In Subtotal</b>	<b>\$ 1,806,446</b>	<b>\$ 130,018</b>	<b>\$ 116,700</b>	<b>\$ 40,793</b>
<b>Total Revenues</b>	<b>\$ 69,633,292</b>	<b>\$ 56,619,679</b>	<b>\$ 66,510,042</b>	<b>\$ 65,357,394</b>

## Utility Billing 002-2800

---



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 2022 - 2023**

- ✓ Received a positive turnout at City of Conroe Recycle Event.
- ✓ Completed Automated Metering Infrastructure CAMI system project.
- ✓ Successfully implemented the new WaterSmart customer service software.
- ✓ Updated the Utility Billing Department's standard operating procedures for Account Representatives and Meter Technicians as needed.
- ✓ Collaborated with other cities for new ideas towards customer service issues.
- ✓ Assisted with Interstate Batteries recycle event for the City of Conroe in October.
- ✓ Reduced Account Representatives overall keying error frequency through self-auditing procedures.
- ✓ Developed and shared a City of Conroe Assistance Log to help customers that are unable to pay their utility bill.
- ✓ Developed and implemented the new Average Monthly Payment (AMP) program.

### **Goals & Objectives for FY 2023 - 2024**

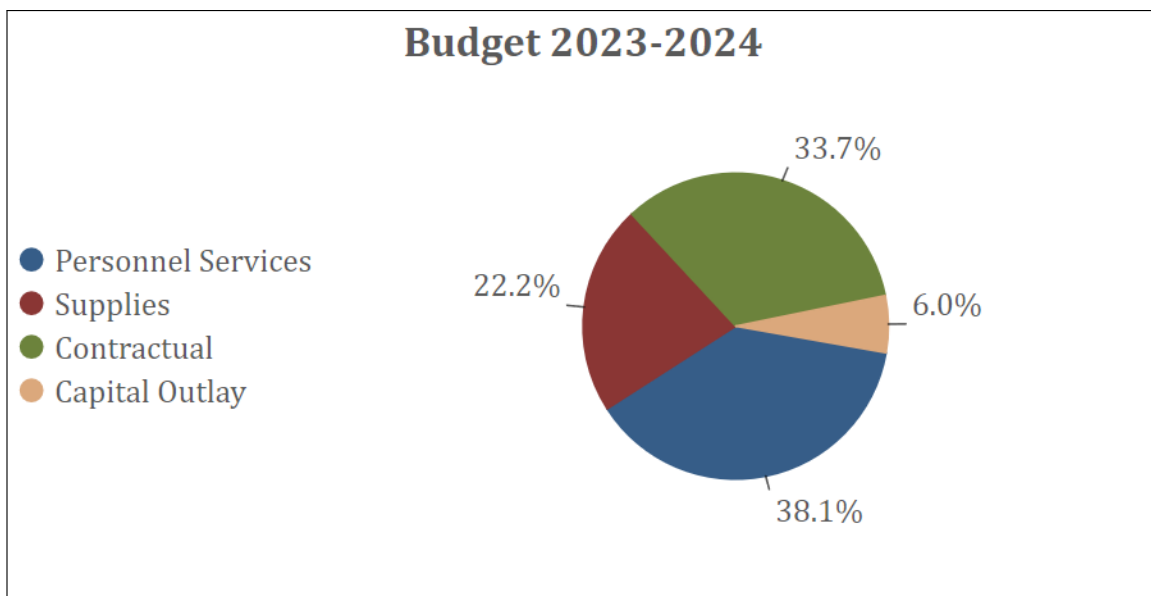
- Coordinate and communicate the annual City of Conroe Recycle Event.
- Develop a schedule for City departments to use flyers in the City's utility bills to increase customer communications.
- Work with Tyler Technologies to develop an online application process.
- Update the Utility Billing Department 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 Water Smart software to improve customer service.

# Utility Billing 002-2800



## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Personnel Services	\$ 872,884	\$ 1,050,467	\$ 1,095,386	\$ 1,083,988
Supplies	111,331	1,098,582	1,226,892	629,872
Contractual	546,920	934,668	943,155	958,096
Capital Outlay	-	-	-	170,000
<b>Total</b>	<b>\$ 1,531,135</b>	<b>\$ 3,083,717</b>	<b>\$ 3,265,433</b>	<b>\$ 2,841,956</b>



	Actual 2020-2021	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
<b>Performance Measures</b>				
Number of connect service orders	4,334	4,371	4,100	4,721
Number of occupant change service orders	2,902	3,059	2,910	3,303
Number of disconnect service orders	1,614	1,754	1,900	2,160
Number of reinstate service orders	4,638	5,412	6,825	7,690
Total number of transactions completed	19,735	21,779	22,950	24,510
Total number of utility billing accounts	24,901	26,818	28,718	30,718

## Supplemental Budget Requests

● Monopole & Gateway in Pine Lake Cove	\$170,000
● Increase Budget for CC Fee	\$77,556
● Increase 3rd Party Printing and Postage	\$30,000

## Utility Billing 002-2800



---

● Increase Budget for Meter Expense	\$112,396
● 4.5% Raises	\$28,786





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 2022 - 2023**

- ✓ Trained staff and collected asset data for CarteGraph OMS software.
- ✓ Issued 15,178 tasks/work orders.
- ✓ Answered 14,742 calls at the call center.
- ✓ Issued 5,138 requests from the public to create tasks/work orders.
- ✓ Updated Water Master Plan.
- ✓ Implemented FOG (Fats, Oils, & Grease) Program Web Based Software Usage.
- ✓ Completed Bed & Banks Amendment reflecting new discharge authorization at the Conroe Central Wastewater Treatment Plant.

### **Goals & Objectives for FY 2023 - 2024**

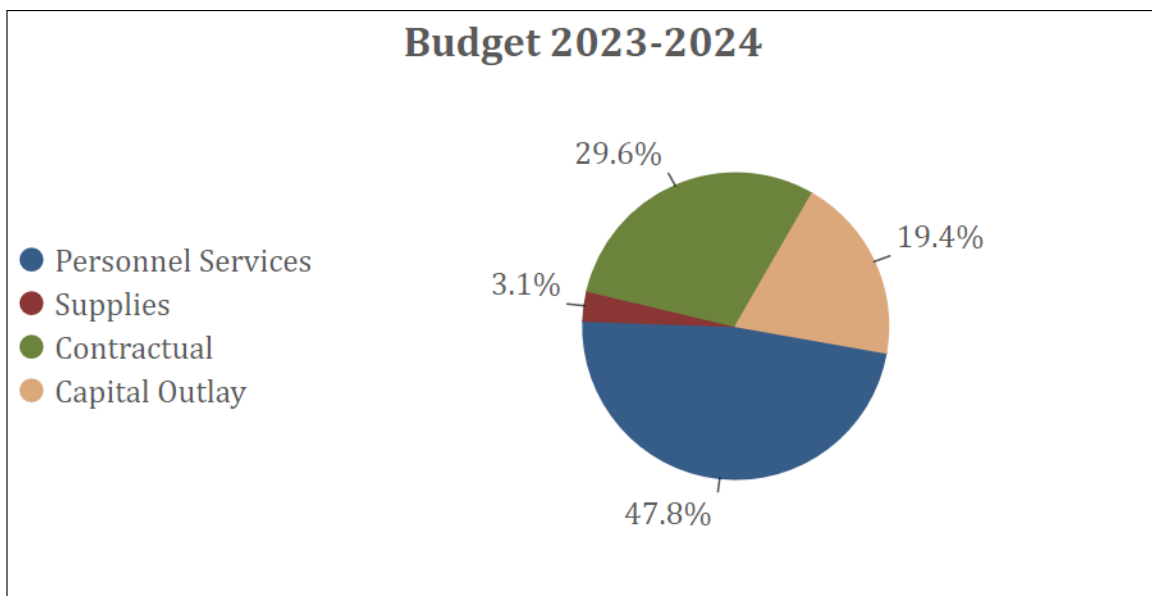
- Update Sewer Master Plan.
- Implement a new program for employees obtaining their CDL.
- Begin utilization of customer notification of service interruptions using Water Smart Software.
- Answer 16,000 calls at the call center.
- Issue 5,250 requests from the public to create tasks/work orders.
- Take 325 Water and Sewer Tap Applications.

# Public Works 002-2810



## Expenditure Summary for FY 2023 - 2024

	<b>Actual 2021-2022</b>	<b>Amended 2022-2023</b>	<b>Estimated 2022-2023</b>	<b>Budgeted 2023-2024</b>
Personnel Services	\$ 1,042,261	\$ 1,207,384	\$ 1,318,955	\$ 1,352,176
Supplies	94,600	94,405	89,500	89,090
Contractual	606,626	1,033,754	1,018,657	838,481
Capital Outlay	-	-	-	550,000
<b>Total</b>	<b>\$ 1,743,487</b>	<b>\$ 2,335,543</b>	<b>\$ 2,427,112</b>	<b>\$ 2,829,747</b>



	<b>Actual 2020-2021</b>	<b>Actual 2021-2022</b>	<b>Estimated 2022-2023</b>	<b>Budgeted 2023-2024</b>
<b>Performance Measures</b>				
Work Orders / Tasks Issued	15,200	15,178	15,000	15,000
Requests for Tasks / Work Orders	5,360	5,138	5,250	5,300
Call Center Calls Taken	17,100	14,742	16,000	16,000
Water and Sewer Tap Applications	311	315	325	325
Utility Plans Reviewed	262	269	275	275

## Supplemental Budget Requests

● Sewer Master Plan	\$550,000
● 4.5% Raises	\$37,263



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 2022 - 2023**

- ✓ 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 10,500+ water utility locates.
- ✓ Maintained the Safety Program for the Public Works Department.
- ✓ Completed the integration of TCEQ required Optimal Water Quality Parameter program.
- ✓ Completed rehabilitation of Water Storage tanks at water plants 4 and 5.
- ✓ Completed rehabilitation of Water Plant 13 water well.

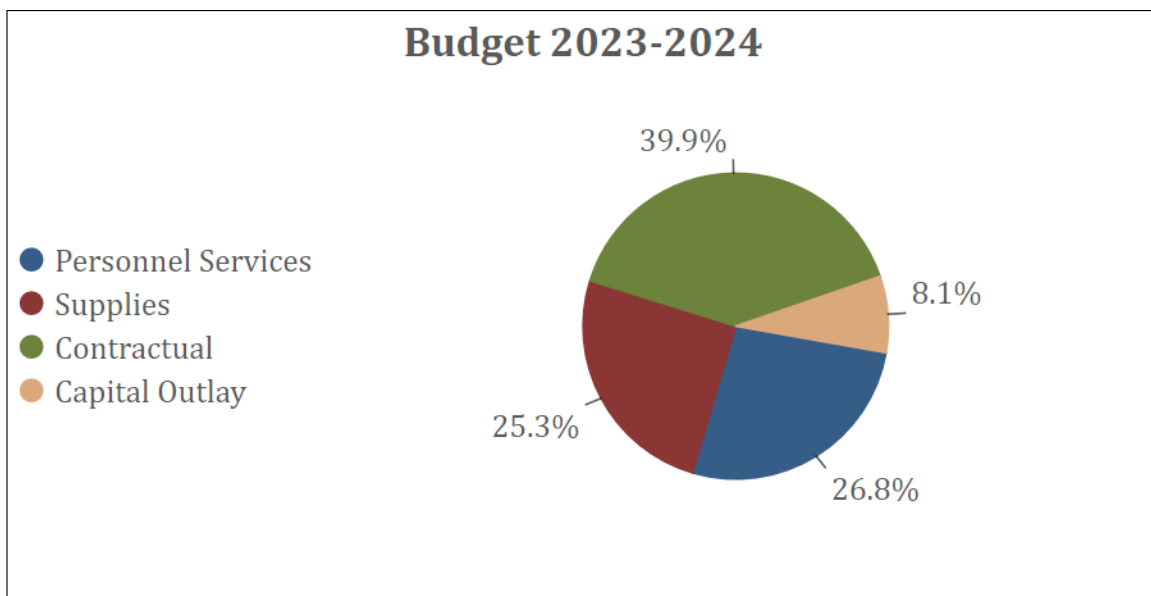
### **Goals & Objectives for FY 2023 - 2024**

- Complete all 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.
- Stay within parameters of the OWQP sampling requirements.
- Implement Fire Hydrant Maintenance Program.
- Complete booster pump rehabilitation at Main St water plant.



## Expenditure Summary for FY 2023 - 2024

	<b>Actual 2021-2022</b>	<b>Amended 2022-2023</b>	<b>Estimated 2022-2023</b>	<b>Budgeted 2023-2024</b>
Personnel Services	\$ 1,460,391	\$ 1,680,644	\$ 1,819,073	\$ 1,660,449
Supplies	1,879,350	865,845	1,599,500	1,566,974
Contractual	2,044,703	2,936,476	2,592,405	2,474,499
Capital Outlay	-	846,345	825,000	500,000
<b>Total</b>	<b>\$ 5,384,444</b>	<b>\$ 6,329,310</b>	<b>\$ 6,835,978</b>	<b>\$ 6,201,922</b>



	<b>Actual 2020-2021</b>	<b>Actual 2021-2022</b>	<b>Estimated 2022-2023</b>	<b>Budgeted 2023-2024</b>
<b>Performance Measures</b>				
Water locates	8,000	8,500	10,500	12,000
Water taps	190	189	200	220
Water main extensions (linear feet)	500	500	500	500
Water leak repairs	1,342	1,250	1,220	1,300
Gallons water produced (in billions)	4	5	5	6

## Supplemental Budget Requests

● Increase Utilities	\$500,000
● Increase Operating Supplies	\$650,000
● Water Infrastructure Repairs	\$500,000
● 4.5% Raises	\$40,284

# Surface Water 002-2821

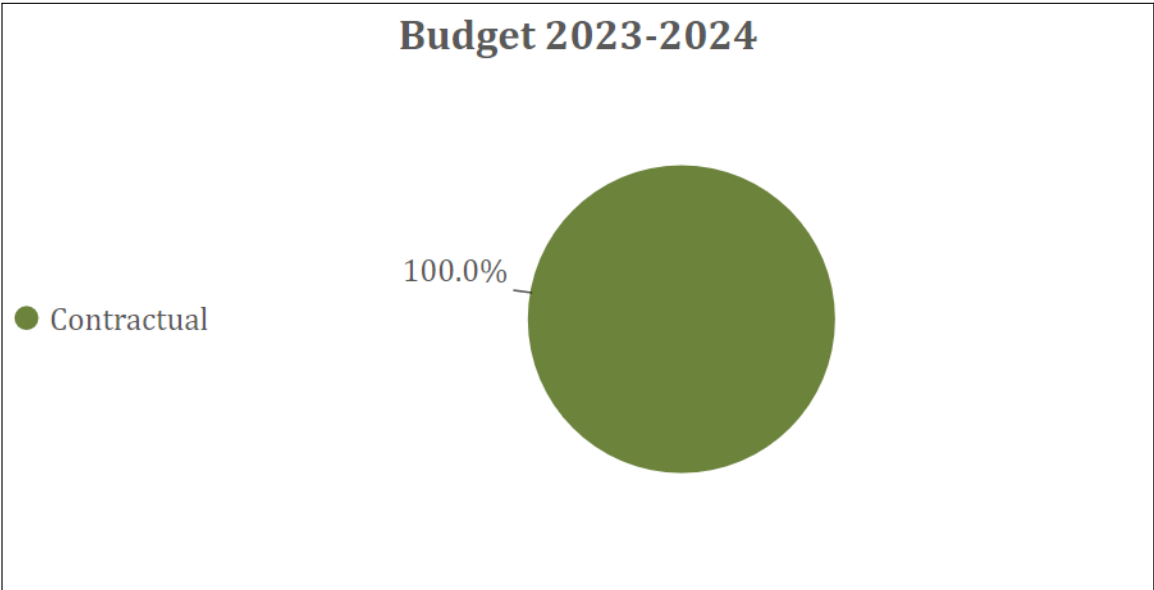


The City is a participant in the San Jacinto River Authority (SJRA) Groundwater Reduction Plan (GRP). The SJRA has constructed a surface water treatment facility and transmission system to provide treated surface water to the City. The transmission system was interconnected to the City’s water system, 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 & Pumpage 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 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Contractual	\$ 17,529,125	\$ 15,378,538	\$ 18,696,076	\$ 18,507,265
<b>Total</b>	<b>\$ 17,529,125</b>	<b>\$ 15,378,538</b>	<b>\$ 18,696,076</b>	<b>\$ 18,507,265</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
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%
23-24	\$ 2.99	0.0%	\$ 3.41	0.0%	\$ 3.45	-4.2%

SWC - Surface Water Conservation

SJRA - San Jacinto River Authority

# Conroe Central Wastewater Plant 002-2880



The Wastewater Treatment Department operates the City of Conroe's Conroe Central Wastewater Treatment Facility, permitting 6.0 million gallons daily. 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 is vital in protecting the waters of The State of Texas and the environment in and around the City of Conroe.

## Accomplishments for FY 2022 - 2023

- ✓ Conroe Central WWTP (CC WWTP) discharged approximately 1.0 billion gallons of wastewater effluent into the San Jacinto River within limits established by the Texas Commission on Environmental Quality (TCEQ) discharge permit.
- ✓ Processed and disposed of approximately 4000 cubic yards of municipal bio-solids for beneficial reuse.
- ✓ Successfully created an Operations manual for CC WWTP.
- ✓ Finish the TCEQ required Technically Based Local Limit Redevelopment to ensure the plant meets and exceeds the requirements set by the TCEQ discharge permit.
- ✓ Start the design and construction of the permanent odor control system at the headworks and basin influent trough.
- ✓ Complete the centralization of Conroe Central and Southwest WWTP's VT SCADA system.
- ✓ Complete the permit renewal process and submit to TCEQ.

## Goals & Objectives for FY 2023 - 2024

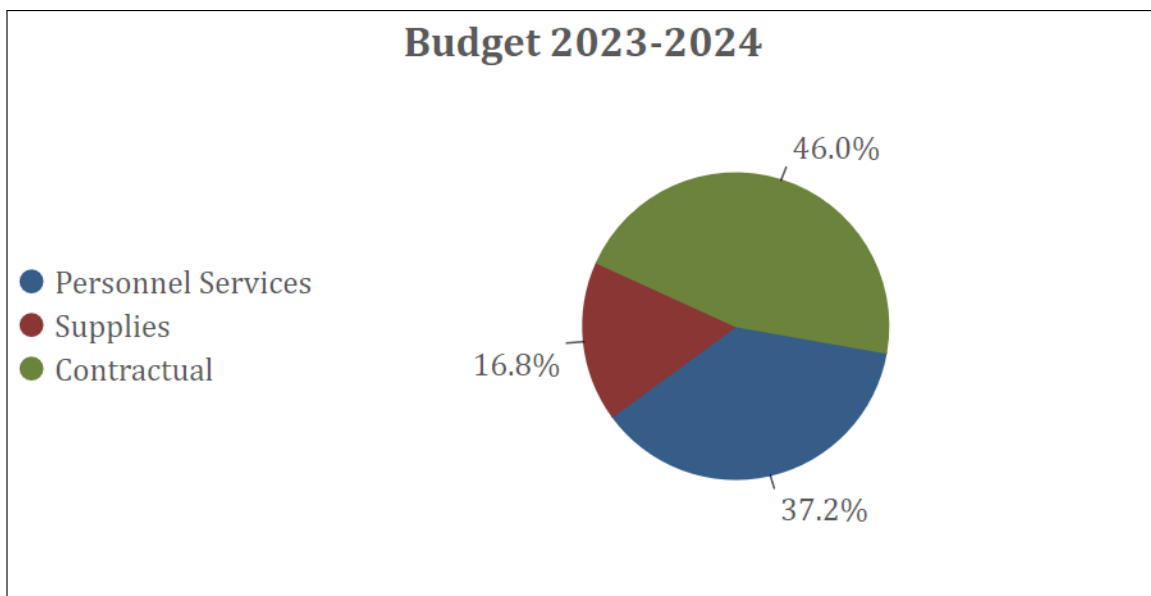
- Conroe Central WWTP (CC WWTP) to discharge approximately 1.1 billion gallons of wastewater effluent within limits established by the Texas Commission on Environmental Quality (TCEQ) discharge permit.
- Continue to look for new innovative, and less costly ways to meet the discharge permit, ultimately saving money through energy and operations costs.
- Complete the design and construction of the permanent odor control system at the headworks and basin influent trough.
- Continue to increase flows to CC WWTP to improve the overall efficiency between Southwest WWTP and CC WWTP.

# Conroe Central Wastewater Plant 002-2880



## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Personnel Services	\$ 483,531	\$ 799,745	\$ 772,811	\$ 788,670
Supplies	238,056	257,349	352,000	357,350
Contractual	518,117	1,040,025	1,118,519	975,025
Capital Outlay	-	112,476	112,476	-
<b>Total</b>	<b>\$ 1,239,704</b>	<b>\$ 2,209,595</b>	<b>\$ 2,355,806</b>	<b>\$ 2,121,045</b>



## Performance Measures

Treated wastewater discharged (in billion gallons)
Sludge hauled (cubic yards)
Grit hauled (cubic yards)

Actual 2020-2021	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
-	-	1	1
-	-	4,000	4,500
-	-	150	300

## Supplemental Budget Requests

● Increase Utilities	\$300,000
● 4.5% Raises	\$20,066



# 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 2022 - 2023

- ✓ The Wastewater Treatment Plant (WWTP) discharged approximately 2.4 billion gallons of wastewater effluent into the San Jacinto River within limits established by the Texas Commission on Environmental Quality (TCEQ) discharge permit.
- ✓ Processed and disposed of approximately 12,000 cubic yards of municipal bio-solids for beneficial reuse.
- ✓ Completed 300 inspections of grease traps and issued 84 pump out notices to help reduce sanitary sewer overflows.
- ✓ Implement VEPO grease trap software to be more efficient in data collection.
- ✓ Complete the permanent carbon filtration on the odor control system in Grand Central.
- ✓ Complete the centralization of Conroe Central and Southwest WWTP's VT SCADA system.
- ✓ Complete the permit renewal process and submit it to TCEQ.

## Goals & Objectives for FY 2023 - 2024

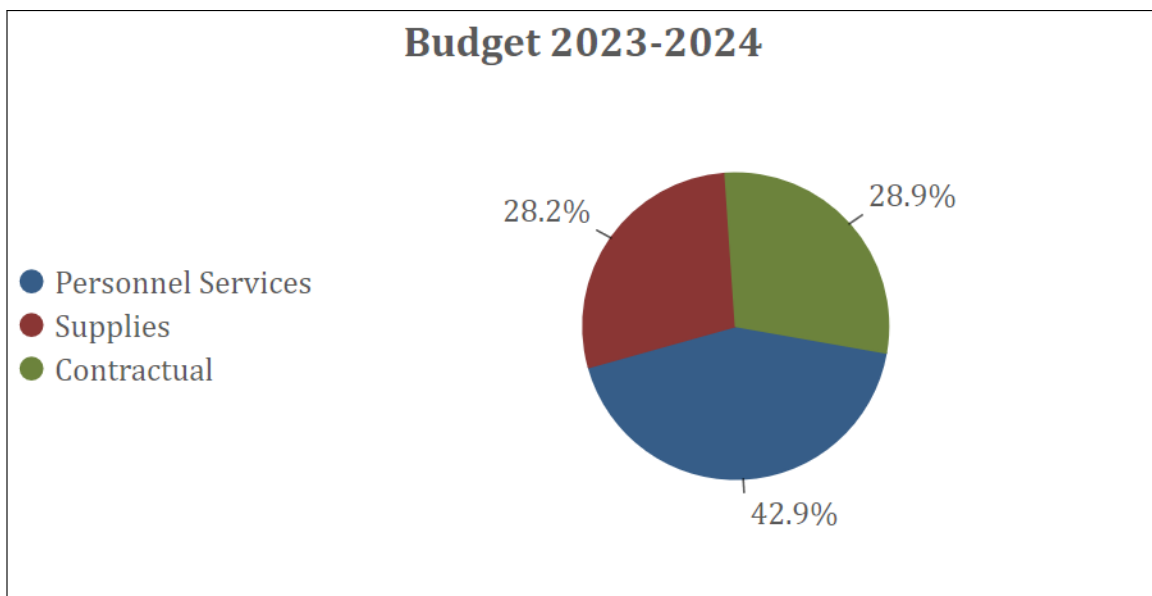
- Wastewater Treatment Plant (WWTP) to discharge approximately 2.5 billion gallons of wastewater effluent into the San Jacinto River within limits established by the Texas Commission on Environmental Quality (TCEQ) discharge permit.
- Process and dispose of approximately 12500 cubic yards of municipal bio-solids for beneficial reuse.
- Complete 310 inspections of Grease Traps and issue 90 pump-out notices to help reduce sanitary sewer overflows.
- Take ownership of the Pine Lake Cove WWTP and exceed operation requirements set by TCEQ.
- 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.
- Continue to look for new innovative, and less costly ways to meet the discharge permit, ultimately saving money through energy costs.

# Southwest Wastewater Plant 002-2881



## Expenditure Summary for FY 2023 - 2024

	<b>Actual 2021-2022</b>	<b>Amended 2022-2023</b>	<b>Estimated 2022-2023</b>	<b>Budgeted 2023-2024</b>
Personnel Services	\$ 1,248,651	\$ 1,436,529	\$ 1,373,601	\$ 1,430,771
Supplies	710,052	742,268	1,028,309	942,509
Contractual	687,586	944,447	1,057,935	963,178
Capital Outlay	-	8,972	8,972	-
<b>Total</b>	<b>\$ 2,646,289</b>	<b>\$ 3,132,216</b>	<b>\$ 3,468,817</b>	<b>\$ 3,336,458</b>



	<b>Actual 2020-2021</b>	<b>Actual 2021-2022</b>	<b>Estimated 2022-2023</b>	<b>Budgeted 2023-2024</b>
<b>Performance Measures</b>				
Treated wastewater discharged (in billion gallons)	3	3	2	3
Sludge hauled (cubic yards)	19,739	16,557	12,000	12,500
Grit hauled (cubic yards)	766	1,034	800	820

## Supplemental Budget Requests

● Increase Chemical Costs	\$210,000
● 4.5% Raises	\$36,404



The Sewer Department performs the sewer collection system preventative maintenance and repairs, installing sewer taps for 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 2022 - 2023**

- ✓ 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 manholes and sewer lines for GIS and asset management systems.
- ✓ Completed 10,500+ sewer system utility locates.

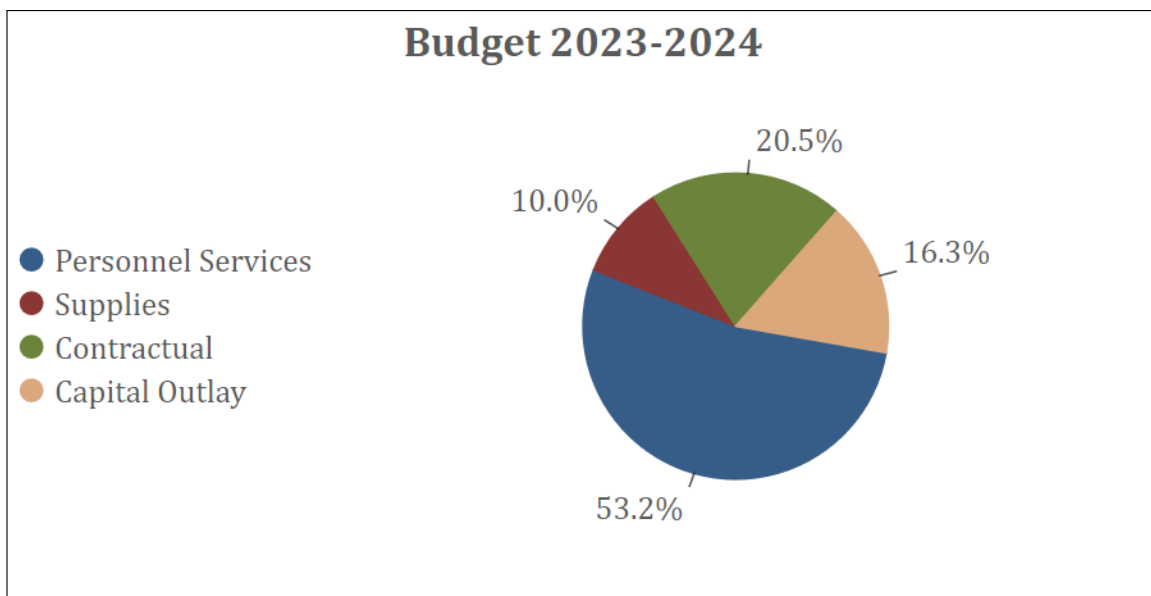
### **Goals & Objectives for FY 2023 - 2024**

- 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 and performing rehab.
- Continue maintenance of Right-of-Way easements.



## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Personnel Services	\$ 1,423,948	\$ 1,600,679	\$ 1,779,572	\$ 1,635,673
Supplies	424,669	405,326	440,000	308,026
Contractual	(47,347)	526,961	629,761	629,761
Capital Outlay	-	872,925	887,432	500,000
<b>Total</b>	<b>\$ 1,801,270</b>	<b>\$ 3,405,891</b>	<b>\$ 3,736,765</b>	<b>\$ 3,073,460</b>



	Actual 2020-2021	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
<b>Performance Measures</b>				
Sewer locates	7,600	7,600	10,500	11,000
Sewer taps	87	85	94	100
Sewer main extensions linear feet	500	500	500	500
Sewer maintenance	105	105	412	450
Sewer stop ups	397	400	355	400
Sewer mains cleaned (linear feet)	267,752	300,000	279,313	300,000

## Supplemental Budget Requests

- Sewer Infrastructure Repairs \$500,000
- 4.5% Raises \$38,651

## 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 plants, 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, and water drops for Public Works and does fabrication and repair welding for all departments within the City.

### Accomplishments for FY 2022 - 2023

- ✓ Maintained 49 Lift Stations.
- ✓ Installed 11 new VFDs on Booster Pumps at six Water Wells to prevent motor and/or pump damage.
- ✓ Added 6 new Lift Stations.
- ✓ Completed electrical and pump work for Public Works, Parks, Fire Department, Police Department, Water Wells, Wastewater Treatment Plant, and all City buildings.
- ✓ Attended continuing education training for licenses.

### Goals & Objectives for FY 2023 - 2024

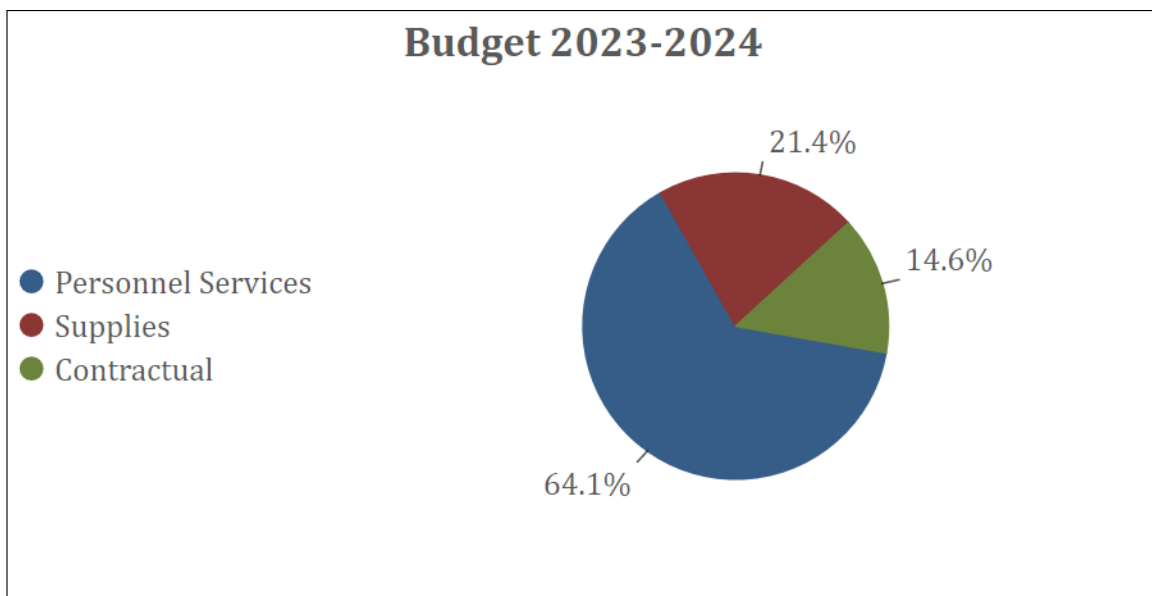
- Maintain 50 Lift Stations, 20 Water Wells, 2 Wastewater Treatment, multiple city park facilities, and all city buildings.
- Accept and/or Revamp 5 Lift Stations.
- Remove 5 Lift Stations from service and upgrade 2.
- Bring 1 new Water well online.
- Complete electrical and pump projects for Public 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 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Personnel Services	\$ 810,552	\$ 925,455	\$ 993,804	\$ 945,561
Supplies	200,242	221,530	267,500	315,227
Contractual	332,152	297,562	377,772	215,000
Capital Outlay	-	11,135	11,135	-
<b>Total</b>	<b>\$ 1,342,946</b>	<b>\$ 1,455,682</b>	<b>\$ 1,650,211</b>	<b>\$ 1,475,788</b>



	Actual 2020-2021	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
<b>Performance Measures</b>				
Maintenance work orders	1,000	883	1,000	1,050
Daily maintenance of Lift stations	50	49	51	51
New Construction	4	2	2	2
Welding/Fabrication work orders	50	106	125	125
Water well rehab	2	2	2	2
Lift station rehab	6	3	3	3

## Supplemental Budget Requests

- 4.5% Raises \$24,529

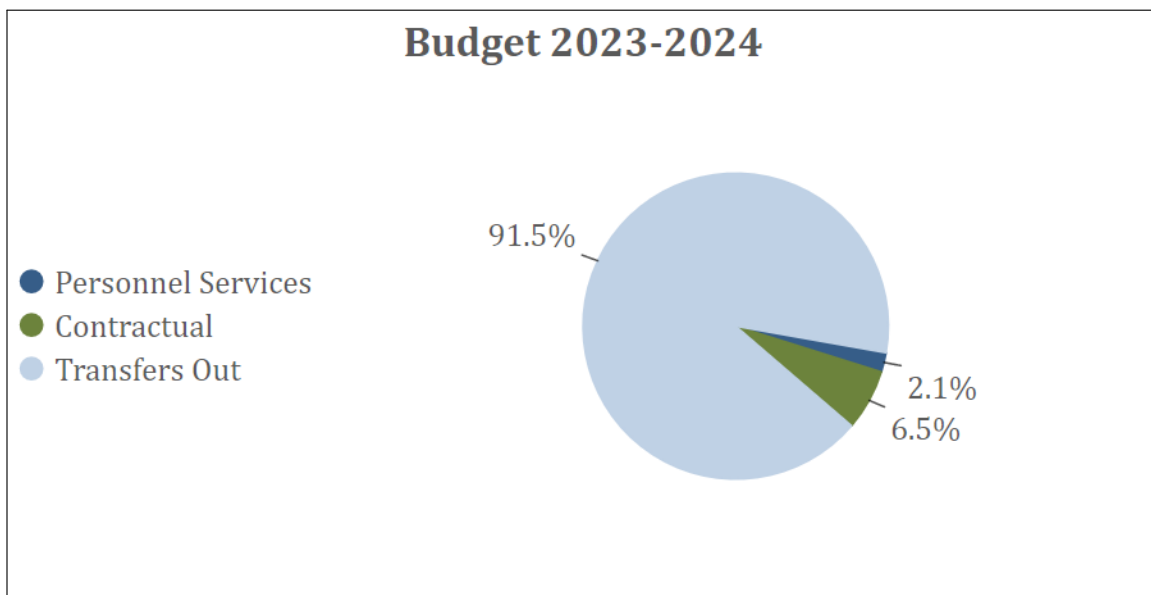
## W&S Non-Departmental 002-2900



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 2023 - 2024

	<b>Actual 2021-2022</b>	<b>Amended 2022-2023</b>	<b>Estimated 2022-2023</b>	<b>Budgeted 2023-2024</b>
Personnel Services	\$ 340,745	\$ 646,170	\$ 646,265	\$ 643,936
Supplies	41,100	-	-	-
Contractual	10,762,369	1,916,921	1,892,961	2,015,014
Transfers Out	22,956,548	24,546,055	23,667,908	28,576,901
Debt Service	333	-	-	-
<b>Total</b>	<b>\$ 34,101,095</b>	<b>\$ 27,109,146</b>	<b>\$ 26,207,134</b>	<b>\$ 31,235,851</b>



### Supplemental Budget Requests

● TERF Contribution - Water/Sewer Fund	\$117,035
● VERF Contribution - Water & Sewer Fund	\$480,641

# **GENERAL OBLIGATION DEBT SERVICE FUND**



FY 23-24 Budget Summary  
General Obligation Debt Service Fund

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:	\$	11,051,778	\$	11,051,778	\$	10,909,979	\$	0.0%
Revenues:								
Revenues	\$	18,867,757	\$	24,914,643	\$	25,541,743	\$	2.5%
Total Revenues	\$	18,867,757	\$	24,914,643	\$	25,541,743	\$	2.5%
Total Resources:	\$	18,867,757	\$	35,966,421	\$	36,451,722	\$	1.7%
Expenditures:								
GO Debt	\$	19,084,884	\$	25,789,180	\$	25,230,316	\$	-2.2%
Total Expenditures	\$	19,084,884	\$	25,789,180	\$	25,230,316	\$	-2.2%
New Fund Balance:	\$	10,177,241	\$	10,909,979	\$	11,221,406	\$	

Breakdown of Transfer In:

CIDC General Fund (Park Debt)	\$	440,867
TIRZ #3		3,901,292
General Fund-Conroe MMD#1 (Economic Development)		236,566
Longmire Creek Estates PID Fund		58,732
Shadow Lakes PID Fund		168,609
Wedgewood Falls PID Fund		118,668
CIDC General Fund - OJJCC 2022A COs		2,191,800
Total	\$	7,116,534

Breakdown of Transfer Out:

Convention Center Debt Service Fund - 2021A COs	\$	260,075
Total	\$	260,075

## General Obligation Debt Service Fund Revenues

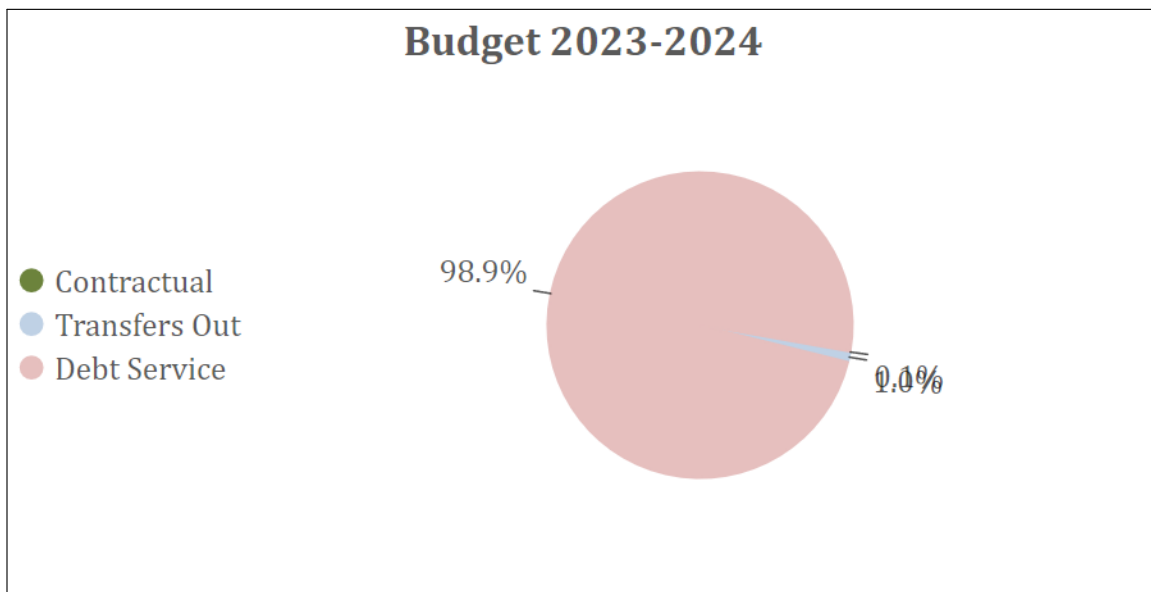
Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
4010 - Current Taxes	\$ 12,967,487	\$ 16,003,910	\$ 16,003,910	\$ 17,588,755
4020 - Delinquent Taxes	125,161	77,768	62,556	78,021
<b>Property Taxes Subtotal</b>	<b>\$ 13,092,648</b>	<b>\$ 16,081,678</b>	<b>\$ 16,066,466</b>	<b>\$ 17,666,776</b>
6010 - Interest On Investments	75,760	99,785	379,445	208,407
<b>Investment Income Subtotal</b>	<b>\$ 75,760</b>	<b>\$ 99,785</b>	<b>\$ 379,445</b>	<b>\$ 208,407</b>
6020 - Penalty and Interest	71,078	96,759	96,902	96,902
<b>Penalties and Interest Subtotal</b>	<b>\$ 71,078</b>	<b>\$ 96,759</b>	<b>\$ 96,902</b>	<b>\$ 96,902</b>
6113 - Other Sources - Bond Premium	549,707	453,124	453,124	453,124
<b>Miscellaneous Subtotal</b>	<b>\$ 549,707</b>	<b>\$ 453,124</b>	<b>\$ 453,124</b>	<b>\$ 453,124</b>
6550 - Transfer In	5,078,565	8,183,297	8,398,255	7,116,534
<b>Transfers In Subtotal</b>	<b>\$ 5,078,565</b>	<b>\$ 8,183,297</b>	<b>\$ 8,398,255</b>	<b>\$ 7,116,534</b>
<b>Total Revenues</b>	<b>\$ 18,867,758</b>	<b>\$ 24,914,643</b>	<b>\$ 25,394,192</b>	<b>\$ 25,541,743</b>

## General Obligation Debt Service 010-1010



### Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Contractual	\$ -	\$ 15,000	\$ -	\$ 15,000
Transfers Out	-	228,938	-	260,075
Debt Service	19,084,884	25,545,242	25,535,991	24,955,241
<b>Total</b>	<b>\$ 19,084,884</b>	<b>\$ 25,789,180</b>	<b>\$ 25,535,991</b>	<b>\$ 25,230,316</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>
2023-24	\$ 242,600,001	\$ 11,840,000	\$ 10,142,544	\$ 21,982,544
2024-25	230,760,001	11,425,000	9,658,716	21,083,716
2025-26	219,335,001	11,960,000	9,133,263	21,093,263
2026-27	207,375,001	12,465,000	8,620,808	21,085,808
2027-28	194,910,001	13,020,000	8,067,761	21,087,761
2028-29	181,890,001	13,605,000	7,485,403	21,090,403
2029-30	168,285,001	14,200,000	6,893,026	21,093,026
2030-31	154,085,001	12,710,000	6,292,746	19,002,746
2031-32	141,375,000	13,135,000	5,696,288	18,831,288
2032-33	128,240,000	13,705,000	5,090,805	18,795,805
2033-34	114,535,000	14,330,000	4,463,976	18,793,976
2034-35	100,205,000	16,635,000	3,783,954	20,418,954
2035-36	83,570,000	16,455,000	3,062,688	19,517,688
2036-37	67,115,000	16,365,000	2,358,688	18,723,688
2037-38	50,750,000	14,715,000	1,704,363	16,419,363
2038-39	36,035,000	10,665,000	1,201,188	11,866,188
2039-40	25,370,000	8,930,000	841,044	9,771,044
2040-41	16,440,000	8,440,000	504,581	8,944,581
2041-42	8,000,000	7,355,000	181,506	7,536,506
2042-43	645,000	645,000	12,900	657,900
<b>TOTAL</b>	<b>\$ 242,600,001</b>	<b>\$ 95,196,246</b>	<b>\$ 337,796,246</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:** \$ 2,840,000  
**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
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>2,840,000</b>	<b>\$ 450,881 \$</b>	<b>3,290,881</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:** \$ 10,580,000  
**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
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>10,580,000</b>	<b>\$ 1,282,325</b>	<b>\$ 11,862,325</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:** \$ 9,905,000  
**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
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>9,905,000</b>	<b>\$ 1,200,550</b>	<b>\$ 11,105,550</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:** \$ 2,530,000

**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
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>2,530,000</b>	<b>\$ 307,025 \$</b>	<b>2,837,025</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:** \$ 9,168,705

**Amount Outstanding:** \$ 3,780,000

**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
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>3,780,000</b>	<b>\$ 1,011,434</b>	<b>\$ 4,791,434</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:** \$ 420,000  
**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
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>420,000</b>	<b>\$ 112,382</b>	<b>\$ 532,382</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:** \$ 20,729,671

**Amount Outstanding:** \$ 5,554,500

**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
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>5,554,500</b>	<b>\$ 1,575,855</b>	<b>\$ 7,130,355</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:** \$ 8,365,333  
**Amount Outstanding:** \$ 338,744  
**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
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>338,744</b>	<b>\$ 96,104</b>	<b>\$ 434,848</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:** \$ 759,997  
**Amount Outstanding:** \$ 546,756  
**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
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>546,756</b>	<b>\$ 155,119 \$</b>	<b>701,875</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:** \$ 21,390,000

**Amount Outstanding:** \$ 15,081,195

**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
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>15,081,195</b>	<b>\$ 5,443,822</b>	<b>\$ 20,525,016</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:** \$ 600,000  
**Amount Outstanding:** \$ 473,805  
**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
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>473,805</b>	<b>\$ 171,028</b>	<b>\$ 644,834</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:** \$ 4,885,160  
**Paying Agent:** Bank of New York  
**Payments:** November 15th (P) & May 15th

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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>4,885,160</b>	<b>\$ 874,477 \$</b>	<b>5,759,637</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:** \$ 224,840  
**Paying Agent:** Bank of New York  
**Payments:** November 15th (P) & May 15th

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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>224,840</b>	<b>\$ 40,248</b>	<b>\$ 265,088</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:** \$ 23,328,115

**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
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>23,328,115</b>	<b>\$ 11,312,905</b>	<b>\$ 34,641,019</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:** \$ 13,140,567

**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
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>13,140,567</b>	<b>\$ 6,372,482</b>	<b>\$ 19,513,048</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:** \$ 1,596,280  
**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
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>1,596,280</b>	<b>\$ 774,112 \$</b>	<b>2,370,392</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:** \$ 790,039  
**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
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>790,039</b>	<b>\$ 383,127</b>	<b>\$ 1,173,166</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:** \$ 18,096,604

**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
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>18,096,604</b>	<b>\$ 7,297,943</b>	<b>\$ 25,394,547</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:** \$ 3,028,396  
**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
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>3,028,396</b>	<b>\$ 1,221,282</b>	<b>\$ 4,249,678</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:** \$ 3,319,860  
**Paying Agent:** Bank of New York  
**Payments:** March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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>3,319,860</b>	<b>\$ 613,581 \$</b>	<b>3,933,441</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:** \$ 600,140

**Paying Agent:** Bank of New York

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

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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>600,140</b>	<b>\$ 110,919 \$</b>	<b>711,059</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:** \$ 5,236,578  
**Paying Agent:** Bank of New York  
**Payments:** March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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>5,236,578</b>	<b>\$ 1,115,033</b>	<b>\$ 6,351,611</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:** \$ 3,580,803  
**Paying Agent:** Bank of New York  
**Payments:** March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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>3,580,803</b>	<b>\$ 762,535</b>	<b>\$ 4,343,338</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:** \$ 802,620  
**Paying Agent:** Bank of New York  
**Payments:** March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Requirements
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>802,620</b>	<b>\$ 170,931</b>	<b>\$ 973,551</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:** \$ 3,545,000  
**Paying Agent:** N/A  
**Payments:** March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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>\$</b>	<b>3,545,000</b>	<b>\$ 302,864 \$</b>	<b>3,847,864</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:** \$ 7,921,448  
**Paying Agent:** Bank of New York  
**Payments:** March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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>7,921,448</b>	<b>\$ 2,715,532 \$</b>	<b>10,636,980</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:** \$ 104,750  
**Paying Agent:** Bank of New York  
**Payments:** March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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>104,750</b>	<b>\$ 35,909</b>	<b>\$ 140,659</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:** \$ 2,133,803  
**Paying Agent:** Bank of New York  
**Payments:** March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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>2,133,803</b>	<b>\$ 731,484</b>	<b>\$ 2,865,287</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:** \$ 16,225,000

**Paying Agent:** Bank of New York

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

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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>16,225,000</b>	<b>\$ 6,138,875</b>	<b>\$ 22,363,875</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:** \$ 28,730,000  
**Paying Agent:** Bank of New York  
**Payments:** March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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>28,730,000</b>	<b>\$ 12,933,450</b>	<b>\$ 41,663,450</b>

# City of Conroe

## General Obligations

### Debt Requirements

**Description:** Certificates of Obligation, Series 2022B-1  
**Date of Issue:** December 13, 2022  
**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:** \$ 37,393,144  
**Amount Outstanding:** \$ 35,672,137  
**Paying Agent:** Bank of New York  
**Payments:** March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2023-24	2.500 \$	492,852	\$ 1,612,530	\$ 2,105,381
2024-25	2.500	512,725	1,587,390	2,100,115
2025-26	2.500	540,547	1,561,058	2,101,606
2026-27	3.750	568,369	1,533,336	2,101,705
2027-28	3.750	596,192	1,504,221	2,100,413
2028-29	3.750	627,989	1,473,617	2,101,606
2029-30	3.750	663,760	1,441,323	2,105,083
2030-31	3.750	1,037,374	1,398,795	2,436,168
2031-32	3.750	1,693,184	1,330,531	3,023,715
2032-33	4.250	1,780,626	1,243,686	3,024,312
2033-34	4.250	1,872,042	1,152,369	3,024,411
2034-35	4.250	2,718,634	1,037,602	3,756,236
2035-36	4.250	2,825,949	898,988	3,724,936
2036-37	4.250	2,953,136	769,276	3,722,412
2037-38	4.250	3,084,298	646,600	3,730,898
2038-39	4.250	3,211,486	516,749	3,728,235
2039-40	4.250	3,350,597	379,312	3,729,909
2040-41	4.250	3,493,683	233,871	3,727,555
2041-42	4.250	3,648,693	79,815	3,728,508
<b>Total</b>	<b>\$</b>	<b>35,672,137</b>	<b>\$ 20,401,069</b>	<b>\$ 56,073,206</b>

# City of Conroe

## General Obligations

### Debt Requirements

**Description:** Certificates of Obligation, Series 2022B-2  
**Date of Issue:** December 13, 2022  
**Purpose:** Road Widening with Improvements - TIRZ #3 - Old Conroe Road North Section - HGAC.

**Amount Issued:** \$ 9,646,856  
**Amount Outstanding:** \$ 9,202,863  
**Paying Agent:** Bank of New York  
**Payments:** March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2023-24	2.500 \$	127,148	\$ 416,008	\$ 543,156
2024-25	2.500	132,275	409,522	541,797
2025-26	2.500	139,453	402,729	542,182
2026-27	3.750	146,631	395,577	542,208
2027-28	3.750	153,808	388,066	541,874
2028-29	3.750	162,011	380,171	542,182
2029-30	3.750	171,240	371,839	543,079
2030-31	3.750	267,626	360,868	628,494
2031-32	3.750	436,816	343,257	780,072
2032-33	4.250	459,374	320,852	780,226
2033-34	4.250	482,958	297,293	780,252
2034-35	4.250	701,366	267,685	969,051
2035-36	4.250	729,051	231,925	960,976
2036-37	4.250	761,864	198,461	960,325
2037-38	4.250	795,702	166,813	962,514
2038-39	4.250	828,514	133,313	961,827
2039-40	4.250	864,403	97,857	962,259
2040-41	4.250	901,317	60,335	961,652
2041-42	4.250	941,307	20,591	961,898
<b>Total</b>	<b>\$</b>	<b>9,202,863</b>	<b>\$ 5,263,162</b>	<b>\$ 14,466,025</b>

# City of Conroe

## General Obligations

### Debt Requirements

**Description:** Certificates of Obligation, Series 2023A (Proposed)

**Date of Issue:** TBD

**Purpose:** Street Rehab - Lake Conroe Forest Phase 2, Street Rehab - Tanglewood-Briarwood Phase 2B, Roadway Extension - Pacific Street, Street Rehab - Glenwood Park, Street Rehab - Valwood Area - Congressional Earmark, Street Rehab and Drainage Upgrades - FM 1488 Area - Congressional Earmark, Signal Upgrades - Mast Arms - Phase 1, Fiber Connectivity - South Loop 336 - East - Congressional Earmark, Fiber Connectivity - South Loop 336 - West - Congressional Earmark, Police Driving Track Property, Westside Recreation Center - HVAC Chiller, Aquatic Center Improvements, BRIC/FMA Grants, Drainage Improvements - Lilly Boulevard.

**Amount Issued:** \$ 8,385,000

**Amount Outstanding:** \$ 8,385,000

**Paying Agent:** TBD

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

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2023-24	4.000 \$	1,030,000	\$ 258,900	\$ 1,288,900
2024-25	4.000	105,000	292,100	397,100
2025-26	4.000	115,000	287,700	402,700
2026-27	4.000	115,000	283,100	398,100
2027-28	4.000	120,000	278,400	398,400
2028-29	4.000	125,000	273,500	398,500
2029-30	4.000	135,000	268,300	403,300
2030-31	4.000	395,000	257,700	652,700
2031-32	4.000	415,000	241,500	656,500
2032-33	4.000	430,000	224,600	654,600
2033-34	4.000	445,000	207,100	652,100
2034-35	4.000	465,000	188,900	653,900
2035-36	4.000	485,000	169,900	654,900
2036-37	4.000	510,000	150,000	660,000
2037-38	4.000	525,000	129,300	654,300
2038-39	4.000	545,000	107,900	652,900
2039-40	4.000	570,000	85,600	655,600
2040-41	4.000	595,000	62,300	657,300
2041-42	4.000	615,000	38,100	653,100
2042-43	4.000	645,000	12,900	657,900
<b>Total</b>	<b>\$</b>	<b>8,385,000</b>	<b>\$ 3,817,800</b>	<b>\$ 12,202,800</b>



(This page intentionally left blank.)

# **WATER & SEWER DEBT SERVICE FUND**

FY 23-24 Budget Summary

Water and Sewer Debt Service Fund

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -			
Beginning Working Capital:	\$	10	\$	10	\$	-	\$	10	\$	-	0.0%
Revenues:											
Revenues	\$	18,104,738	\$	21,105,522	\$	21,537,170	\$	25,104,831	\$	-	18.9%
Total Revenues	\$	18,104,738	\$	21,105,522	\$	21,537,170	\$	25,104,831	\$	-	18.9%
Total Resources:	\$	18,104,738	\$	21,105,532	\$	21,537,180	\$	25,104,841	\$	-	18.9%
Expenditures:											
W & S Debt	\$	43,418,322	\$	21,105,522	\$	21,537,170	\$	25,104,831	\$	-	18.9%
Total Expenditures	\$	43,418,322	\$	21,105,522	\$	21,537,170	\$	25,104,831	\$	-	18.9%
New Fund Balance:	\$	10	\$	10	\$	10	\$	10			

Breakdown of Transfer In:	
Water and Sewer Operating Fund	\$ 24,937,797
CIDC General Fund	167,034
Total	\$ 25,104,831

## Water & Sewer Debt Service Fund Revenues

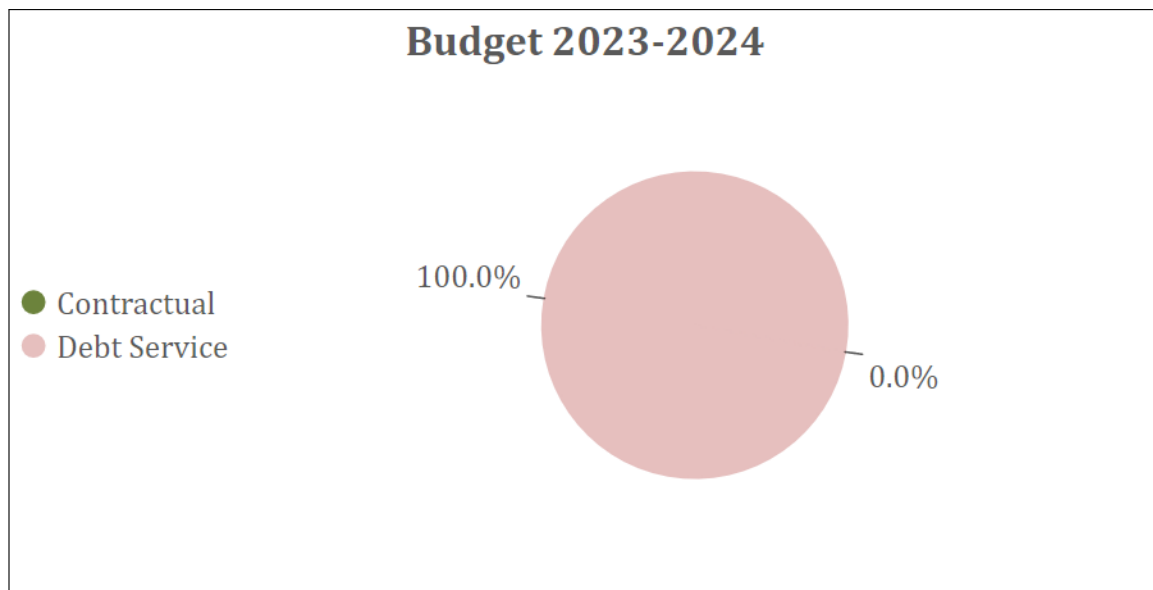
Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
6113 - Other Sources - Bond Premium	\$ -	\$ -	\$ 442,898	\$ -
<b>Miscellaneous Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 442,898</b>	<b>\$ -</b>
6550 - Transfer In	18,104,738	21,105,522	21,094,272	25,104,831
<b>Transfers In Subtotal</b>	<b>\$ 18,104,738</b>	<b>\$ 21,105,522</b>	<b>\$ 21,094,272</b>	<b>\$ 25,104,831</b>
<b>Total Revenues</b>	<b>\$ 18,104,738</b>	<b>\$ 21,105,522</b>	<b>\$ 21,537,170</b>	<b>\$ 25,104,831</b>

## Water & Sewer Debt Service 006-6000



### Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Contractual	\$ -	\$ 10,000	\$ -	\$ 10,000
Transfers Out	27,379,102	-	-	-
Debt Service	16,039,220	21,095,522	21,537,170	25,094,831
<b>Total</b>	<b>\$ 43,418,322</b>	<b>\$ 21,105,522</b>	<b>\$ 21,537,170</b>	<b>\$ 25,104,831</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>
2023-24	\$ 286,740,000	\$ 12,370,000	\$ 12,052,501	\$ 24,422,501
2024-25	274,370,000	14,185,000	12,235,119	26,420,119
2025-26	260,185,000	14,855,000	11,555,744	26,410,744
2026-27	245,330,000	15,580,000	10,842,569	26,422,569
2027-28	229,750,000	16,325,000	10,093,894	26,418,894
2028-29	213,425,000	17,110,000	9,305,794	26,415,794
2029-30	196,315,000	17,945,000	8,477,759	26,422,759
2030-31	178,370,000	18,755,000	7,601,925	26,356,925
2031-32	159,615,000	16,730,000	6,757,775	23,487,775
2032-33	142,885,000	17,015,000	5,979,650	22,994,650
2033-34	125,870,000	16,715,000	5,208,125	21,923,125
2034-35	109,155,000	17,495,000	4,417,250	21,912,250
2035-36	91,660,000	15,645,000	3,658,050	19,303,050
2036-37	76,015,000	15,265,000	2,959,625	18,224,625
2037-38	60,750,000	15,855,000	2,272,425	18,127,425
2038-39	44,895,000	14,725,000	1,606,088	16,331,088
2039-40	30,170,000	8,210,000	1,119,025	9,329,025
2040-41	21,960,000	7,025,000	806,600	7,831,600
2041-42	14,935,000	6,385,000	517,525	6,902,525
2042-43	8,550,000	5,960,000	240,175	6,200,175
2043-44	2,590,000	2,590,000	51,800	2,641,800
<b>TOTAL</b>	<b>\$ 286,740,000</b>	<b>\$ 117,759,416</b>	<b>\$ 404,499,416</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:** \$ 11,835,000

**Paying Agent:** Bank of New York

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

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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>\$</b>	<b>11,835,000 \$</b>	<b>3,480,363 \$</b>	<b>15,315,363</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:** \$ 10,565,000  
**Paying Agent:** Bank of New York  
**Payments:** November 15th (P) & May 15th

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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>10,565,000 \$</b>	<b>3,155,259 \$</b>	<b>13,720,259</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:** \$ 5,860,000

**Paying Agent:** Bank of New York

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

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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>\$</b>	<b>5,860,000 \$</b>	<b>2,007,625 \$</b>	<b>7,867,625</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:** \$ 11,740,000

**Paying Agent:** Bank of New York

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

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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>\$</b>	<b>11,740,000 \$</b>	<b>4,018,000 \$</b>	<b>15,758,000</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:** \$ 11,855,000  
**Paying Agent:** Bank of New York  
**Payments:** November 15th (P) & May 15th

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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>\$</b>	<b>11,855,000 \$</b>	<b>2,428,200 \$</b>	<b>14,283,200</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:** \$ 79,820,000

**Paying Agent:** Bank of New York

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

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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>\$</b>	<b>79,820,000 \$</b>	<b>36,217,750 \$</b>	<b>116,037,750</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:** \$ 18,030,000

**Paying Agent:** Bank of New York

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

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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>\$</b>	<b>18,030,000 \$</b>	<b>7,437,075 \$</b>	<b>25,467,075</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:** \$ 2,995,000  
**Paying Agent:** Bank of New York  
**Payments:** March 1 st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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>\$</b>	<b>2,995,000 \$</b>	<b>627,375 \$</b>	<b>3,622,375</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:** \$ 12,550,000  
**Paying Agent:** Bank of New York  
**Payments:** November 15th (P) & May 15th

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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>\$</b>	<b>12,550,000 \$</b>	<b>4,151,100 \$</b>	<b>16,701,100</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:** \$ 6,285,000  
**Paying Agent:** Bank of New York  
**Payments:** March 1 st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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>\$</b>	<b>6,285,000 \$</b>	<b>1,339,125 \$</b>	<b>7,624,125</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:** \$ 21,955,000  
**Paying Agent:** Bank of New York  
**Payments:** May 15th (P) & November 15th

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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>\$</b>	<b>21,955,000 \$</b>	<b>7,271,550 \$</b>	<b>29,226,550</b>

# City of Conroe

## Water and Sewer

### Debt Requirements

<b>Description:</b>	Limited Tax Refunding Bonds, Series 2021
<b>Date of Issue:</b>	December 1, 2021
<b>Purpose:</b>	Refund of 2011 and 2012 Water and Sewer System Revenue Bonds and related issuance costs.
<b>Amount Issued:</b>	\$ 12,170,000
<b>Amount Outstanding:</b>	\$ 11,295,000
<b>Paying Agent:</b>	Bank of New York
<b>Payments:</b>	November 15th (P) & May 15th

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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>11,295,000</b>	<b>\$ 2,874,150</b>	<b>\$ 14,169,150</b>

# City of Conroe

## Water and Sewer

### Debt Requirements

**Description:** Water and Sewer System Certificates of Obligation Series 2022C  
**Date of Issue:** December 13, 2022  
**Purpose:** 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.

**Amount Issued:** \$ 45,610,000  
**Amount Outstanding:** \$ 45,610,000  
**Paying Agent:** Bank of New York  
**Payments:** November 15th (P) & May 15th

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2023-24	4.000 \$	1,370,000 \$	2,193,775 \$	3,563,775
2024-25	4.000	1,440,000	2,123,525	3,563,525
2025-26	4.000	1,510,000	2,049,775	3,559,775
2026-27	4.000	1,590,000	1,972,275	3,562,275
2027-28	4.000	1,670,000	1,890,775	3,560,775
2028-29	4.000	1,760,000	1,805,025	3,565,025
2029-30	4.000	1,850,000	1,714,775	3,564,775
2030-31	4.000	1,945,000	1,619,900	3,564,900
2031-32	4.000	2,045,000	1,520,150	3,565,150
2032-33	4.000	2,150,000	1,415,275	3,565,275
2033-34	4.000	2,260,000	1,305,025	3,565,025
2034-35	4.000	2,375,000	1,189,150	3,564,150
2035-36	4.000	2,495,000	1,067,400	3,562,400
2036-37	4.000	2,625,000	939,400	3,564,400
2037-38	4.000	2,745,000	818,875	3,563,875
2038-39	4.000	2,860,000	704,988	3,564,988
2039-40	4.000	2,995,000	571,125	3,566,125
2040-41	4.000	3,145,000	417,625	3,562,625
2041-42	4.000	3,305,000	256,375	3,561,375
2042-43	4.000	3,475,000	86,875	3,561,875
<b>Total</b>	<b>\$</b>	<b>45,610,000 \$</b>	<b>25,662,088 \$</b>	<b>71,272,088</b>

# City of Conroe

## Water and Sewer

### Debt Requirements

**Description:** Series 2023B Water and Sewer System Certificate of Obligation Bonds (Proposed)

**Date of Issue:** TBD

**Purpose:** Water Line Rehab - Conroe Hospital Area, Water Plant - Moran Ranch - Developer Agreement, Water Extension - Old Montgomery Road - Developer Agreement, Water Line Extension - Dream Center, Water Well Re-Drilling - Plant #14, Water Well Re-Drilling - Plant #6, Water Line Rehab - Park Oak Drive, Gravity Main Replacement - Silverdale, Gravity Sewer Trunk Line - FM 2854 - Developer Agreement - MUD 183, SSOI Program - Section 10, Gravity Main Replacement - Downtown Area Phase 2 - North of Highway 105 - Mit/MOD Grant, Sewer Line Rehab - Rivershire Subdivision, Sewer Line Extension - McCaleb Road, Lift Station & Force Main Upgrades - Crighton Road, Lift Station Expansion & Gravity Main Replacement - LaSalle.

**Amount Issued:** \$ 36,345,000

**Amount Outstanding:** \$ 36,345,000

**Paying Agent:** TBD

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

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2023-24	0.000 \$	- \$	638,057 \$	638,057
2024-25	0.000	1,210,000	1,429,600	2,639,600
2025-26	0.000	1,260,000	1,380,200	2,640,200
2026-27	0.000	1,310,000	1,328,800	2,638,800
2027-28	0.000	1,365,000	1,275,300	2,640,300
2028-29	0.000	1,420,000	1,219,600	2,639,600
2029-30	0.000	1,480,000	1,161,600	2,641,600
2030-31	0.000	1,540,000	1,101,200	2,641,200
2031-32	0.000	1,600,000	1,038,400	2,638,400
2032-33	0.000	1,665,000	973,100	2,638,100
2033-34	0.000	1,735,000	905,100	2,640,100
2034-35	0.000	1,805,000	834,300	2,639,300
2035-36	0.000	1,880,000	760,600	2,640,600
2036-37	0.000	1,955,000	683,900	2,638,900
2037-38	0.000	2,035,000	604,100	2,639,100
2038-39	0.000	2,120,000	521,000	2,641,000
2039-40	0.000	2,205,000	434,500	2,639,500
2040-41	0.000	2,295,000	344,500	2,639,500
2041-42	0.000	2,390,000	250,800	2,640,800
2042-43	0.000	2,485,000	153,300	2,638,300
2043-44	1.000	2,590,000	51,800	2,641,800
<b>Total</b>	<b>\$</b>	<b>36,345,000</b>	<b>\$ 17,089,757</b>	<b>\$ 53,434,757</b>

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



FY 23-24 Budget Summary  
Conroe Industrial Development Corporation  
Debt Service Fund

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ 6,446,067	\$ 6,448,606	\$ 6,447,106	\$ 6,448,714	\$ -	\$ 6,448,714	\$ 108	0.0%
Total Revenues	\$ 6,446,067	\$ 6,448,606	\$ 6,447,106	\$ 6,448,714	\$ -	\$ 6,448,714	\$ 108	0.0%
Total Resources:	\$ 6,446,067	\$ 6,448,606	\$ 6,447,106	\$ 6,448,714	\$ -	\$ 6,448,714	\$ 108	0.0%
Expenditures:								
CIDC Debt	\$ 6,447,867	\$ 6,448,606	\$ 6,447,106	\$ 6,448,714	\$ -	\$ 6,448,714	\$ 108	0.0%
Total Expenditures	\$ 6,447,867	\$ 6,448,606	\$ 6,447,106	\$ 6,448,714	\$ -	\$ 6,448,714	\$ 108	0.0%
New Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Breakdown of Transfer In:								
	CIDC Revenue Clearing Fund			\$ 6,448,714				
	Total			\$ 6,448,714				

# CIDC Debt Service Revenues

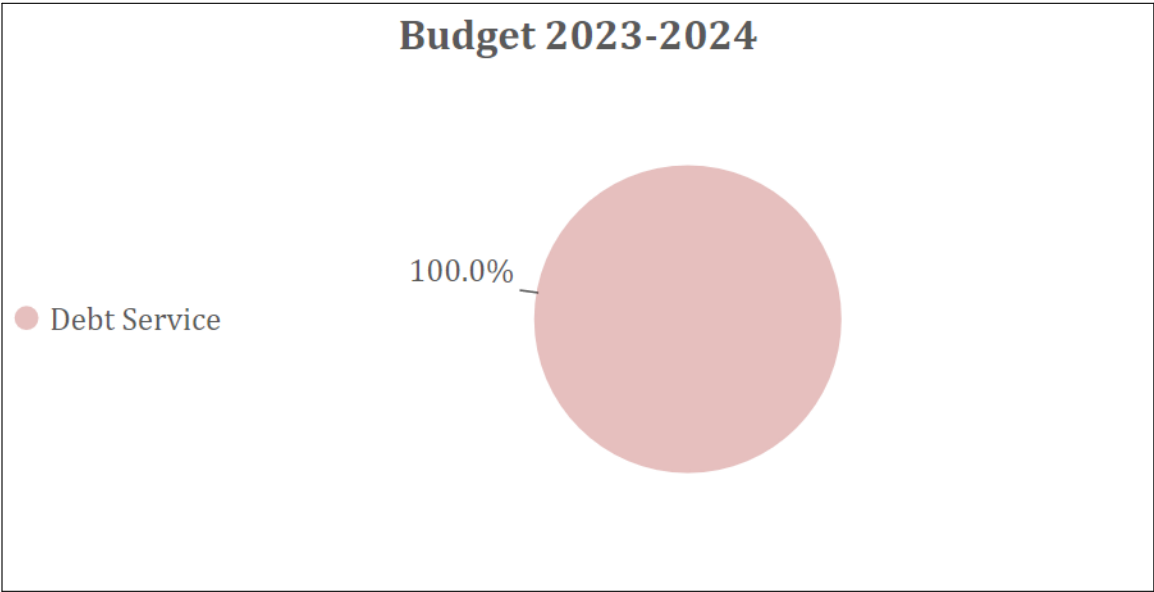
	Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
6550 - Transfer In		\$ 6,446,067	\$ 6,448,606	\$ 6,447,106	\$ 6,448,714
	Transfers In Subtotal	\$ 6,446,067	\$ 6,448,606	\$ 6,447,106	\$ 6,448,714
	Total Revenues	\$ 6,446,067	\$ 6,448,606	\$ 6,447,106	\$ 6,448,714

# CIDC Debt Service 009-9200



## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Debt Service	\$ 6,447,867	\$ 6,448,606	\$ 6,447,106	\$ 6,448,714
Total	\$ 6,447,867	\$ 6,448,606	\$ 6,447,106	\$ 6,448,714



**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>
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>\$ 57,510,000</b>	<b>\$ 14,567,866</b>	<b>\$ 72,077,866</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:** \$ 7,820,000

**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
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>\$ 7,820,000</b>	<b>\$ 928,580</b>	<b>\$ 8,748,580</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:** \$ 18,900,000

**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
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>\$ 18,900,000</b>	<b>\$ 5,493,096</b>	<b>\$ 24,393,096</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:** \$ 17,950,000

**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
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>\$ 17,950,000</b>	<b>\$ 7,427,000</b>	<b>\$ 25,377,000</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:** \$ 12,840,000  
**Paying Agent:** N/A  
**Payments:** March 1st & September 1st (P)

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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>\$ 12,840,000</b>	<b>\$ 719,190</b>	<b>\$ 13,559,190</b>

# **CONVENTION CENTER DEBT SERVICE FUND**



FY 23-24 Budget Summary  
Convention Center Debt Service Fund

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 380,364	\$ 380,364	\$ 71,339	\$ -	\$ 71,339	\$ -	0.0%
Revenues:								
Revenues	\$ 1,000,000	\$ 537,963	\$ 309,025	\$ 754,550	\$ -	\$ 754,550	\$ -	0.0%
Total Revenues	\$ 1,000,000	\$ 537,963	\$ 309,025	\$ 754,550	\$ -	\$ 754,550	\$ -	0.0%
Total Resources:	\$ 1,000,000	\$ 918,327	\$ 689,389	\$ 825,889	\$ -	\$ 825,889	\$ -	0.0%
Expenditures:								
GO Debt	\$ 619,767	\$ 618,050	\$ 618,050	\$ 754,550	\$ -	\$ 754,550	\$ 754,550	122.1%
Total Expenditures	\$ 619,767	\$ 618,050	\$ 618,050	\$ 754,550	\$ -	\$ 754,550	\$ 754,550	122.1%
New Fund Balance:		\$ 300,277	\$ 71,339	\$ 71,339		\$ 71,339		

Breakdown of Transfer In:

CIDC General Fund - 2021A COs	\$ 18,524
General Fund - 2021A COs	55,572
GO Debt Service Fund - 2021A COs	223,027
Hotel Occupancy Tax Fund - 2021A COs	457,427
Total	\$ 754,550

# Convention Center Debt Service Fund Revenues

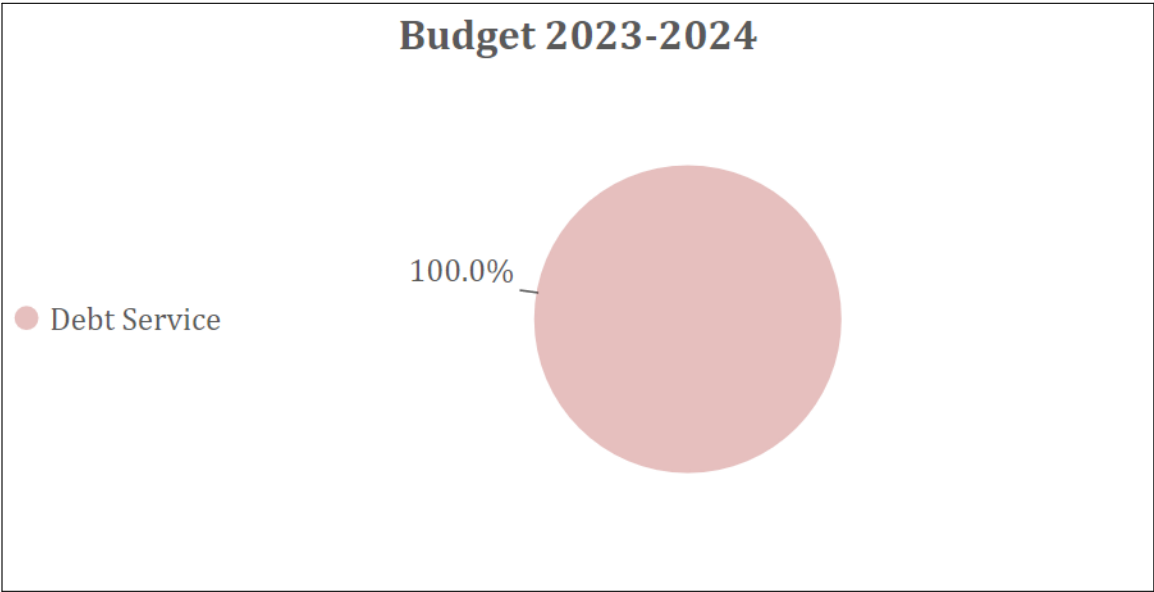
	Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
6550 - Transfer In		\$ 1,000,000	\$ 537,963	\$ 309,025	\$ 754,550
	Transfers In Subtotal	\$ 1,000,000	\$ 537,963	\$ 309,025	\$ 754,550
	Total Revenues	\$ 1,000,000	\$ 537,963	\$ 309,025	\$ 754,550

## Convention Center Debt Service Fund 014-1010



### Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Debt Service	\$ 619,767	\$ 618,050	\$ 618,050	\$ 754,550
Total	\$ 619,767	\$ 618,050	\$ 618,050	\$ 754,550



# City of Conroe

## Schedule of Requirements

### All Convention Center Bonds

Fiscal Year	Bonds		Principal		Interest		Total	
	Outstanding							
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
TOTAL			\$	17,390,000	\$	6,697,175	\$	24,087,175

# 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
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>\$ 6,697,175</b>	<b>\$ 24,087,175</b>



(This page intentionally left blank.)

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

FY 23-24 Budget Summary  
Conroe Industrial Development Corporation  
Revenue Clearing Fund

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ 16,807,471	\$ 16,164,913	\$ 17,495,770	\$ 17,146,376	\$ -	\$ 17,146,376	\$ 981,463	6.1%
Total Revenues	\$ 16,807,471	\$ 16,164,913	\$ 17,495,770	\$ 17,146,376	\$ -	\$ 17,146,376	\$ 981,463	6.1%
Total Resources:	\$ 16,807,471	\$ 16,164,913	\$ 17,495,770	\$ 17,146,376	\$ -	\$ 17,146,376	\$ 981,463	6.1%
Expenditures:								
Revenue Clearing	\$ 16,127,459	\$ 16,164,913	\$ 17,495,770	\$ 17,146,376	\$ -	\$ 17,146,376	\$ 981,463	6.1%
Total Expenditures	\$ 16,127,459	\$ 16,164,913	\$ 17,495,770	\$ 17,146,376	\$ -	\$ 17,146,376	\$ 981,463	6.1%
New Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Breakdown of Transfer Out:								
	CIDC Debt Service Fund			\$ 6,448,714				
	CIDC General Fund			10,697,662				
	Total			\$ 17,146,376				

# CIDC Revenue Clearing Revenues

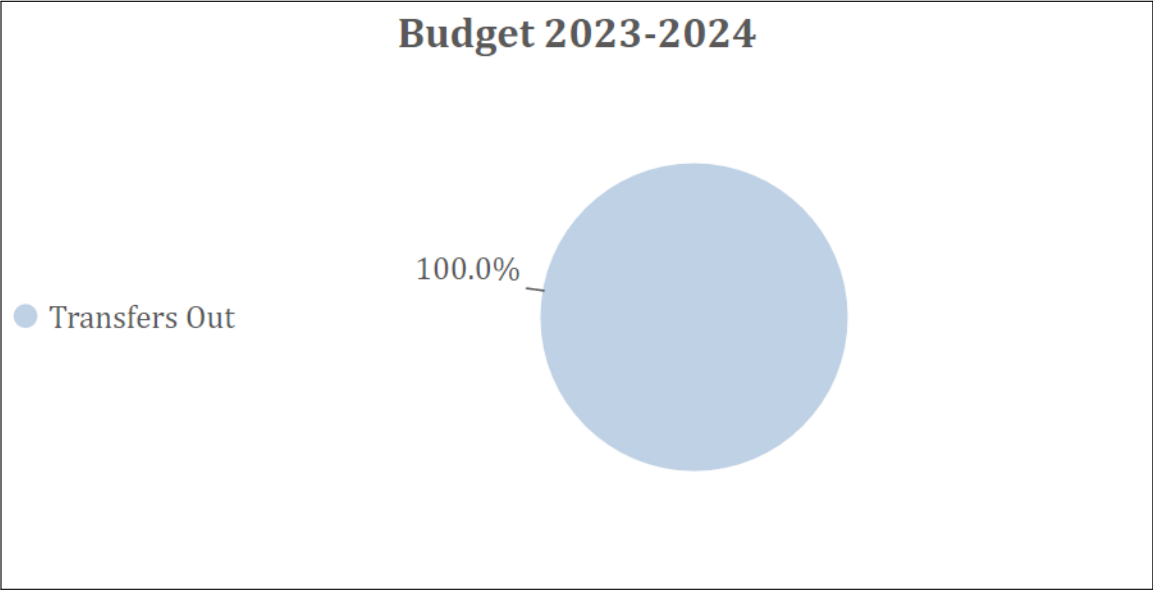
Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
4040 - Sales Tax	\$ 16,807,471	\$ 16,164,913	\$ 17,495,770	\$ 17,146,376
<b>Sales Tax Collections Subtotal</b>	<b>\$ 16,807,471</b>	<b>\$ 16,164,913</b>	<b>\$ 17,495,770</b>	<b>\$ 17,146,376</b>
<b>Total Revenues</b>	<b>\$ 16,807,471</b>	<b>\$ 16,164,913</b>	<b>\$ 17,495,770</b>	<b>\$ 17,146,376</b>

# CIDC Revenue Clearing 009-9400



## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Transfers Out	\$ 16,127,459	\$ 16,164,913	\$ 17,495,770	\$ 17,146,376
<b>Total</b>	<b>\$ 16,127,459</b>	<b>\$ 16,164,913</b>	<b>\$ 17,495,770</b>	<b>\$ 17,146,376</b>







(This page intentionally left blank.)

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

**FY 23-24 Budget Summary**  
**Conroe Industrial Development Corporation**  
**General Fund**

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 21,254,998	\$ 21,254,998	\$ 47,995,497	\$ -	\$ 47,995,497	\$ -	0.0%
Revenues:								
Revenues	\$ 22,571,618	\$ 9,774,649	\$ 41,700,428	\$ 10,798,662	\$ -	\$ 10,798,662	\$ 1,024,013	10.5%
Total Revenues	\$ 22,571,618	\$ 9,774,649	\$ 41,700,428	\$ 10,798,662	\$ -	\$ 10,798,662	\$ 1,024,013	10.5%
Total Resources:	\$ 22,571,618	\$ 31,029,647	\$ 62,955,426	\$ 58,794,159	\$ -	\$ 58,794,159	\$ 1,024,013	3.3%
Expenditures:								
CIDC General Fund	\$ 12,445,329	\$ 19,075,557	\$ 8,945,612	\$ 15,720,632	\$ 28,757	\$ 15,749,389	\$ (3,326,168)	-17.4%
Total Expenditures	\$ 12,445,329	\$ 19,075,557	\$ 8,945,612	\$ 15,720,632	\$ 28,757	\$ 15,749,389	\$ (3,326,168)	-17.4%
Debt Service Reserve:	\$ -	\$ 6,014,317	\$ 6,014,317	\$ -	\$ -		\$ -	
New Fund Balance:	\$ -	\$ 5,939,773	\$ 47,995,497	\$ 43,073,527	\$ -	\$ 43,044,770	\$ -	

**Breakdown of Transfer In:**

CIDC Revenue Clearing Fund	\$ 10,697,662
Total	\$ 10,697,662

**Breakdown of Transfer Out:**

W&S Debt Service Fund - Water Well Debt	167,034
GO Debt Service Fund - Park Debt	440,867
GO Debt Service Fund - Oscar Johnson Jr. Community Center	2,191,800
Convention Center Debt Service Fund	18,524
Technology Replacement Fund	6,502
CIP - Signal - Seven Coves at Farrel Road	428,000
CIP - Water Plant - Seven Coves Area	8,928,000
CIP - Water Plant - Conroe Industrial Park West	368,000
Total	\$ 12,548,727

	Actual FY 21-22	Estimated FY 22-23	Budget FY 23-24
<b><u>Incentive Agreements (10%)</u></b>			
<b>Breakdown of Economic Development Contracts:</b>			
Ameritex Machine and Fab, LLC	\$ -	\$ -	\$ 23,999
Ball Corporation	304,165	336,004	-
Bauer Equipment America, Inc	48,022	59,374	87,595
Eleet Cryogenics	117,765	40,496	41,139
Five Below	250,225	249,815	252,505
Galdisa USA, Inc. 2016	29,292	38,951	48,223
General Packaging 2015	19,929	20,327	20,732
Hempel USA	29,144	-	-
Hewlett Packard Enterprises (HPE)	-	95,288	85,638
LUC Urethanes, Inc	24,976	24,451	-
McKesson	264,435	264,435	264,435
Memstar 2020	103,821	114,089	114,089
Newpark Drilling Fluids LLC 2015	48,708	51,393	-
Old Dominion Freight Line	12,865	19,834	20,399
Pileco Inc	50,000	-	-
Pipeline Packaging	47,521	48,125	48,740
Professional Directional	378,299	-	-
Sabre Industries, Inc 2019	-	47,666	47,667
Pipeline Packaging (formerly: Sooner Container)	15,906	16,226	-
Southern Star Buske, LLC 2019	26,612	27,033	31,989
Stainless Structural 2019	31,973	31,788	31,584
Steris 2022	-	-	11,178
Supra America, Inc 2016	75,593	73,129	89,700
Teligistics 2016	36,576	36,576	38,857
Texas Tissue Converting, LLC 2019	27,514	77,551	92,763
VGXI, Inc. 2019	115,668	155,955	203,845
Economic Development Grant - Woodforest Bank	250,000	-	-
Available for additional incentives	-	-	159,561
<b>TOTAL ALL AGREEMENTS</b>	<b>\$ 2,309,009</b>	<b>\$ 1,828,506</b>	<b>\$ 1,714,638</b>

**FY 23-24 Supplemental Requests  
CIDC Fund**

Department/Division		ID	Supplemental Request Title	Requested Amount <sup>1</sup>	FY 22-23 Purchase <sup>2</sup>	FY 23-24 Approved <sup>3</sup>	Type
009-9000	CIDC General Fund	1802	2% Salary Market Adjustment	\$ 13,271	\$ -	\$ -	Enhanced Program
009-9000	CIDC General Fund	1805	Employee raise	22,255	-	22,255	Enhanced Program
009-9000	CIDC General Fund	1814	TERF Contribution - CIDC	6,502	-	6,502	Replacement Equipment
<b>CIDC General Fund Total</b>				<b>\$ 42,028</b>	<b>\$ -</b>	<b>\$ 28,757</b>	

**Definitions:**

1. Requested Amount - The total cost of the project. Also, the cost that was requested through the supplemental request.
2. FY 22-23 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 23-24 Approved - These items are included in the Operating Budget as supplementals.

**Notes:**

If there is no funding listed in the FY22-23 Purchase or FY 23-24 Approved columns, then the supplemental request was not approved for funding.

## CIDC General Fund Revenues

Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
6030 - Lease Income	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
<b>Lease Income Subtotal</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
6010 - Interest On Investments	218,100	58,342	351,223	100,000
<b>Investment Income Subtotal</b>	<b>\$ 218,100</b>	<b>\$ 58,342</b>	<b>\$ 351,223</b>	<b>\$ 100,000</b>
6015 - FMV Adjustment - Investments	(349,055)	-	-	-
<b>Net Change in Fair Value of Investments Subtotal</b>	<b>\$ (349,055)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
6035 - Land Sales	13,020,180	-	30,301,041	-
<b>Miscellaneous Subtotal</b>	<b>\$ 13,020,180</b>	<b>\$ -</b>	<b>\$ 30,301,041</b>	<b>\$ -</b>
6550 - Transfer In	9,681,392	9,716,307	11,047,164	10,697,662
<b>Transfers In Subtotal</b>	<b>\$ 9,681,392</b>	<b>\$ 9,716,307</b>	<b>\$ 11,047,164</b>	<b>\$ 10,697,662</b>
<b>Total Revenues</b>	<b>\$ 22,571,617</b>	<b>\$ 9,774,649</b>	<b>\$ 41,700,428</b>	<b>\$ 10,798,662</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 2022 - 2023

- ✓ 3 business attraction projects and 2 business expansion projects for \$154M in CapEx and 116 jobs.
- ✓ 486 leads and 31 request for proposal responses.
- ✓ 7 projects in the pipeline for 382.72 acres and \$48.4 M in land sales to close in FY2023.
- ✓ Reaccredited as an Accredited Economic Development Organization (AEDO).
- ✓ Earned the Economic Excellence Award for the fourth year in a row.
- ✓ Earned two REDnews Real Estate Awards.
- ✓ Earned two Excellence in Economic Development Awards from IEDC.
- ✓ Continued BRE activities such as HR Fuse, the Workforce Committee, and Business Fuse.
- ✓ Hosted the 11th Annual Job Fair on January 24, 2023.
- ✓ Hosted the 22nd Annual Allies Day event where we highlighted our community assets.

### Goals & Objectives for FY 2023 - 2024

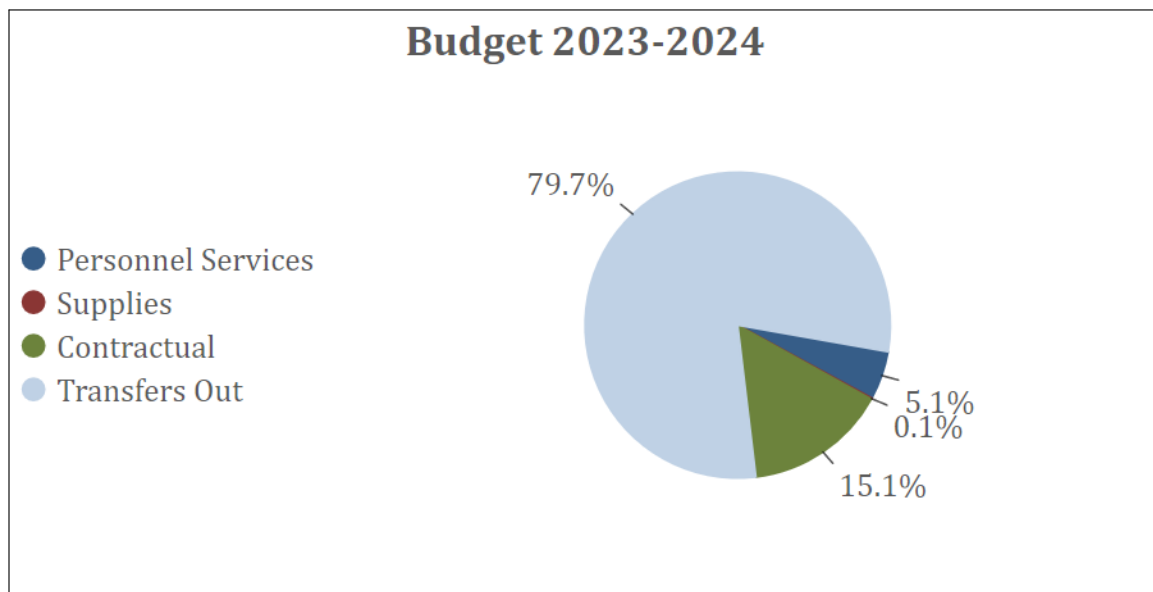
- Sell property in Conroe Park North and Deison Technology Park.
- Recruit businesses and expansions for Conroe Park North and Deison Technology Park.
- Continue management of the economic development activity for the City of Conroe.
- Distribute incentives for existing businesses for retention and expansion.
- 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 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Personnel Services	\$ 745,010	\$ 795,072	\$ 783,516	\$ 808,470
Supplies	41,506	27,500	27,886	19,500
Contractual	2,811,724	2,504,798	2,368,408	2,372,692
Capital Outlay	176,302	22,800	22,800	-
Transfers Out	8,670,787	15,725,387	5,743,002	12,548,727
<b>Total</b>	<b>\$ 12,445,329</b>	<b>\$ 19,075,557</b>	<b>\$ 8,945,612</b>	<b>\$ 15,749,389</b>



	Actual 2020-2021	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
<b>Performance Measures</b>				
Number of jobs created	334	116	400	100
Investment attracted or facilitated (in millions)	\$113	\$154	\$400	\$150
Active prospects in the pipeline	12	5	7	4
Average wages/salaries of jobs created	\$69,094	\$89,000	\$88,693	\$50,000
Number of businesses assisted	81	37	41	50
Number of businesses visited	31	8	25	25

## Supplemental Budget Requests

- TERF Contribution - CIDC \$6,502
- 4.5% Raises \$22,255

# **VEHICLE & EQUIPMENT REPLACEMENT FUND**



FY 23-24 Budget Summary  
Vehicle and Equipment Replacement Fund

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 6,283,419	\$ 6,283,419	\$ 2,870,669	\$ -	\$ 2,870,669	\$ -	0.0%
Revenues:								
Revenues	\$ 4,624,241	\$ 2,290,570	\$ 2,796,628	\$ 4,711,543	\$ -	\$ 4,711,543	\$ -	0.0%
Total Revenues	\$ 4,624,241	\$ 2,290,570	\$ 2,796,628	\$ 4,711,543	\$ -	\$ 4,711,543	\$ -	0.0%
Total Resources:	\$ 4,624,241	\$ 8,573,989	\$ 9,080,047	\$ 7,582,212	\$ -	\$ 7,582,212	\$ -	0.0%
Expenditures:								
Capital	\$ 2,817,997	\$ 4,801,938	\$ 6,209,378	\$ 5,482,351	\$ -	\$ 5,482,351	\$ 680,413	14.2%
Total Expenditures	\$ 2,817,997	\$ 4,801,938	\$ 6,209,378	\$ 5,482,351	\$ -	\$ 5,482,351	\$ 680,413	14.2%
New Fund Balance:		\$ 3,772,051	\$ 2,870,669	\$ 2,099,861		\$ 2,099,861		

Breakdown of Transfer In:

General Fund	\$ 2,076,322
General Fund - Fire Department	2,000,000
General Fund - Police Department Leases	185,700
General Fund - Transportation	306,533
General Fund - Facilities Management	2,495
Fleet Services Fund	7,558
Total	\$ 4,578,608

**FY 23-24 Supplemental Request  
Vehicle Equipment Replacement Fund**

Department/Division	Replacing Unit	Supplemental Request Title	Total Requested Amount	Approved VERF Funding	Type	Notes
001-1201 Police Administration	1612	Chevrolet Traverse SUV	\$ 36,910	\$ 36,910	Vehicle Equipment Replacement Fund	Like for like replacement
<b>Police Administration Total</b>			<b>\$ 36,910</b>	<b>\$ 36,910</b>		
001-1202 Police Support Services	1617	Ford F-350 Truck	66,508	25,248	Vehicle Equipment Replacement Fund	Upgraded to 1 ton with Work Bed
001-1202 Police Support Services	E1044	Polaris Ranger UTV	25,576	25,576	Vehicle Equipment Replacement Fund	Like for like replacement
<b>Police Support Services Total</b>			<b>\$ 92,084</b>	<b>\$ 50,824</b>		
001-1203 Police Patrol	1236	Chevrolet Tahoe	39,290	26,572	Vehicle Equipment Replacement Fund	Upgraded from Chevrolet Caprice
001-1203 Police Patrol	1317	Chevrolet Tahoe	39,290	26,572	Vehicle Equipment Replacement Fund	Upgraded from Chevrolet Caprice
001-1203 Police Patrol	1451	Chevrolet Tahoe	39,290	26,572	Vehicle Equipment Replacement Fund	Upgraded from Chevrolet Caprice
001-1203 Police Patrol	1503	Chevrolet Tahoe	39,290	26,572	Vehicle Equipment Replacement Fund	Upgraded from Chevrolet Caprice
001-1203 Police Patrol	1514	Chevrolet Tahoe	39,290	26,572	Vehicle Equipment Replacement Fund	Upgraded from Chevrolet Caprice
001-1203 Police Patrol	1528	Chevrolet Tahoe	39,290	26,572	Vehicle Equipment Replacement Fund	Upgraded from Chevrolet Caprice
001-1203 Police Patrol	1624	Chevrolet Tahoe	39,290	26,572	Vehicle Equipment Replacement Fund	Upgraded from Chevrolet Caprice
001-1203 Police Patrol	1633	Chevrolet Tahoe	39,290	26,572	Vehicle Equipment Replacement Fund	Upgraded from Chevrolet Caprice
001-1203 Police Patrol	1702	Chevrolet Tahoe	39,290	26,572	Vehicle Equipment Replacement Fund	Upgraded from Chevrolet Caprice
001-1203 Police Patrol	1704	Chevrolet Tahoe	39,290	26,572	Vehicle Equipment Replacement Fund	Upgraded from Chevrolet Caprice
001-1203 Police Patrol	1708	Chevrolet Tahoe	39,290	26,572	Vehicle Equipment Replacement Fund	Upgraded from Chevrolet Caprice
001-1203 Police Patrol	1710	Chevrolet Tahoe	39,290	26,572	Vehicle Equipment Replacement Fund	Upgraded from Chevrolet Caprice
001-1203 Police Patrol	1518	Chevrolet Tahoe	39,290	39,290	Vehicle Equipment Replacement Fund	Like for like replacement
001-1203 Police Patrol	1736	Chevrolet Tahoe	39,290	39,290	Vehicle Equipment Replacement Fund	Like for like replacement
001-1203 Police Patrol	1517	BMW Motorcycle	27,308	27,308	Vehicle Equipment Replacement Fund	Like for like replacement
001-1203 Police Patrol	1705	BMW Motorcycle	27,308	27,308	Vehicle Equipment Replacement Fund	Like for like replacement
001-1203 Police Patrol	T0614	Cargo Trailer	11,400	11,400	Vehicle Equipment Replacement Fund	Like for like replacement
001-1203 Police Patrol	T1139	All Mand Night-Lite Pro video tower	23,500	23,500	Vehicle Equipment Replacement Fund	Like for like replacement
001-1203 Police Patrol	T1303	American Sign speed monitor	46,710	46,710	Vehicle Equipment Replacement Fund	Like for like replacement
<b>Police Patrol Total</b>			<b>\$ 686,286</b>	<b>\$ 533,670</b>		
001-1204 Police Criminal Investigations	1444	Chevrolet Traverse SUV	44,450	44,450	Vehicle Equipment Replacement Fund	Like for like replacement
001-1204 Police Criminal Investigations	1445	Chevrolet Traverse SUV	44,450	44,450	Vehicle Equipment Replacement Fund	Like for like replacement
<b>Police Criminal Investigations Total</b>			<b>\$ 88,900</b>	<b>\$ 88,900</b>		
001-1206 Police Animal Services	1520	Ford F-350 Truck	76,716	38,962	Vehicle Equipment Replacement Fund	Upgraded from 1/2 ton
<b>Police Animal Services Total</b>			<b>\$ 76,716</b>	<b>\$ 38,962</b>		
001-1300 Fire Department	1629	Ford F-150 Truck 3/4	50,000	50,000	Vehicle Equipment Replacement Fund	Like for like replacement
001-1300 Fire Department	1019	Pierce Quantum 1500 Pumper Truck	1,491,300	1,491,300	Vehicle Equipment Replacement Fund	Like for like replacement
001-1300 Fire Department	1471	Pierce Quantum 1500 Pumper Truck	1,491,300	1,491,300	Vehicle Equipment Replacement Fund	Like for like replacement
<b>Fire Department Total</b>			<b>\$ 3,032,600</b>	<b>\$ 3,032,600</b>		
001-1450 Parks Operations	1304	Ford F-250 Truck	55,335	43,900	Vehicle Equipment Replacement Fund	Upgraded to chassis/service body
001-1450 Parks Operations	E1345	Kubota UTV	12,525	9,000	Vehicle Equipment Replacement Fund	Upgraded from Trail Boss
001-1450 Parks Operations	1720	Ford F-150 Crew Cab 4 x 4 Truck	49,880	41,780	Vehicle Equipment Replacement Fund	Upgraded from 1500 Crew Cab
<b>Parks Operations Total</b>			<b>\$ 117,740</b>	<b>\$ 94,680</b>		
001-1530 Drainage Maintenance	E0555	John Deere 544P Loader	220,000	220,000	Vehicle Equipment Replacement Fund	Like for like replacement
<b>Drainage Maintenance Total</b>			<b>\$ 220,000</b>	<b>\$ 220,000</b>		
001-1540 Street Maintenance	E0615	T880 Dump Truck	225,000	225,000	Vehicle Equipment Replacement Fund	Like for like replacement
001-1540 Street Maintenance	E0618	T880 Dump Truck	225,000	225,000	Vehicle Equipment Replacement Fund	Like for like replacement

VERF

**FY 23-24 Supplemental Request  
Vehicle Equipment Replacement Fund**

Department/Division	Replacing Unit	Supplemental Request Title	Total Requested Amount	Approved VERF Funding	Type	Notes
001-1540 Street Maintenance	E0513	Roller	72,000	72,000	Vehicle Equipment Replacement Fund	Like for like replacement
001-1540 Street Maintenance	E0921	580M Backhoe	116,000	116,000	Vehicle Equipment Replacement Fund	Like for like replacement
001-1540 Street Maintenance	E1302	XL3100 Gradall	495,000	495,000	Vehicle Equipment Replacement Fund	Like for like replacement
<b>Drainage Maintenance Total</b>			<b>\$ 1,133,000</b>	<b>\$ 1,133,000</b>		
052-5200 Fleet Services	1325	Chevy Malibu	28,000	28,000	Vehicle Equipment Replacement Fund	Like for like replacement
<b>Fleet Services Total</b>			<b>\$ 28,000</b>	<b>\$ 28,000</b>		
<b>Grand Total</b>			<b>\$ 5,512,236</b>	<b>\$ 5,257,546</b>		

VERF

## Vehicle & Equipment Replacement Fund Revenues

Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
6010 - Interest On Investments	\$ 35,130	\$ 4,920	\$ 245,826	\$ 132,935
<b>Investment Income Subtotal</b>	<b>\$ 35,130</b>	<b>\$ 4,920</b>	<b>\$ 245,826</b>	<b>\$ 132,935</b>
6036 - Sales Of Capital Assets	195,979	-	254,827	-
6060 - Unanticipated Revenues	5,749	-	10,325	-
<b>Miscellaneous Subtotal</b>	<b>\$ 201,728</b>	<b>\$ -</b>	<b>\$ 265,152</b>	<b>\$ -</b>
6550 - Transfer In	4,387,383	2,285,650	2,285,650	4,578,608
<b>Transfers In Subtotal</b>	<b>\$ 4,387,383</b>	<b>\$ 2,285,650</b>	<b>\$ 2,285,650</b>	<b>\$ 4,578,608</b>
<b>Total Revenues</b>	<b>\$ 4,624,241</b>	<b>\$ 2,290,570</b>	<b>\$ 2,796,628</b>	<b>\$ 4,711,543</b>

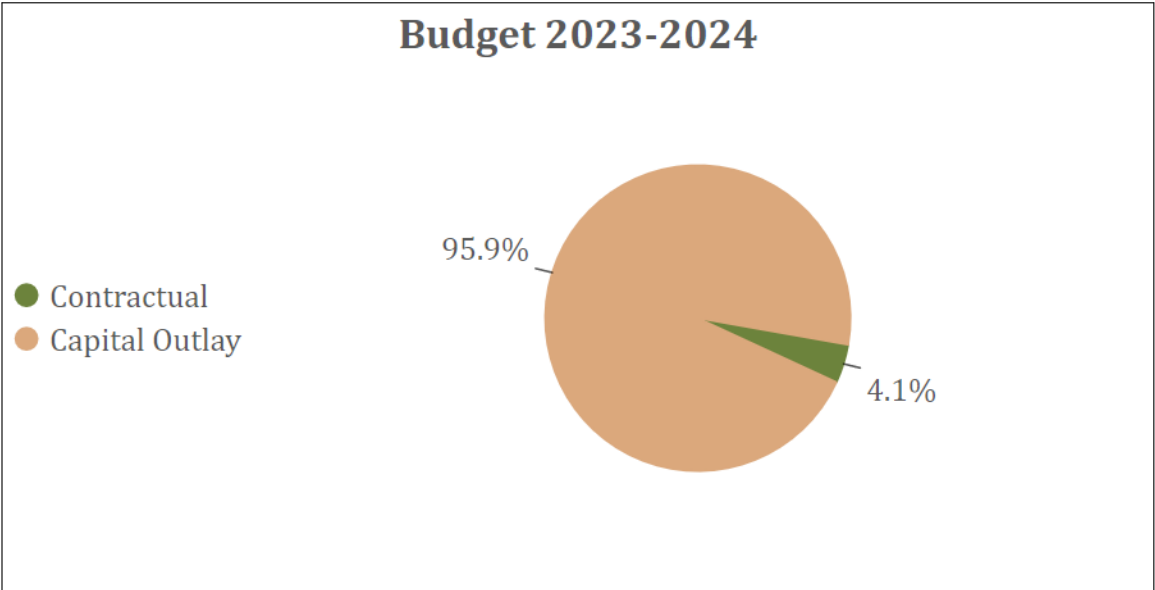
# Vehicle & Equipment Replacement 003-3010



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 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Contractual	\$ 213,720	\$ 251,805	\$ 231,280	\$ 224,805
Capital Outlay	2,604,277	4,550,133	5,978,098	5,257,546
<b>Total</b>	<b>\$ 2,817,997</b>	<b>\$ 4,801,938</b>	<b>\$ 6,209,378</b>	<b>\$ 5,482,351</b>



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

FY 23-24 Budget Summary  
Water and Sewer  
Vehicle and Equipment Replacement Fund

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Working Capital:		\$ 1,678,595	\$ 1,678,595	\$ 1,726,950	\$ -	\$ 1,726,950	\$ -	0.0%
Revenues:								
Revenues	\$ 432,403	\$ 423,861	\$ 541,653	\$ 547,413	\$ -	\$ 547,413	\$ 123,552	29.1%
Total Revenues	\$ 432,403	\$ 423,861	\$ 541,653	\$ 547,413	\$ -	\$ 547,413	\$ 123,552	29.1%
Total Resources:	\$ 432,403	\$ 2,102,456	\$ 2,220,248	\$ 2,274,363	\$ -	\$ 2,274,363	\$ 123,552	5.9%
Expenditures:								
Capital	\$ 165,128	\$ 403,849	\$ 493,298	\$ 100,000	\$ -	\$ 100,000	\$ (303,849)	-75.2%
Total Expenditures	\$ 165,128	\$ 403,849	\$ 493,298	\$ 100,000	\$ -	\$ 100,000	\$ (303,849)	-75.2%
New Fund Balance:		\$ 1,698,607	\$ 1,726,950	\$ 2,174,363		\$ 2,174,363		
Breakdown of Transfer In:								
	Water and Sewer Operating Fund			\$ 480,641				
	Total			\$ 480,641				

**FY 23-24 Supplemental Requests**  
**Water Sewer Vehicle Equipment Replacement Fund**

Department/Division		Replacing Unit	Supplemental Request Title		Total Requested Amount	Approved VERF Funding	Type	Notes
002-2881	Southwest WWTP	836	Ford F-150	Ext. Cab Truck	\$ 50,000	\$ 50,000	Vehicle Equipment Replacement Fund	Like for like replacement
<b>Water Total</b>					<b>\$ 50,000</b>	<b>\$ 50,000</b>		
002-2883	Pump & Motor Maintenance	1225	Ford F-150	Ext. Cab Truck	50,000	50,000	Vehicle Equipment Replacement Fund	Like for like replacement
<b>Pump &amp; Motor Maintenance Total</b>					<b>\$ 50,000</b>	<b>\$ 50,000</b>		
<b>W&amp;S VERF Total</b>					<b>\$ 100,000</b>	<b>\$ 100,000</b>		

WS VERF



## Water & Sewer Vehicle & Equipment Replacement Fund

### Revenues

---

Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
6010 - Interest On Investments	\$ 9,519	\$ 283	\$ 65,463	\$ 66,772
<b>Investment Income Subtotal</b>	<b>\$ 9,519</b>	<b>\$ 283</b>	<b>\$ 65,463</b>	<b>\$ 66,772</b>
6036 - Sales Of Capital Assets	-	-	52,612	-
6060 - Unanticipated Revenues	10,403	-	-	-
<b>Miscellaneous Subtotal</b>	<b>\$ 10,403</b>	<b>\$ -</b>	<b>\$ 52,612</b>	<b>\$ -</b>
6550 - Transfer In	412,482	423,578	423,578	480,641
<b>Transfers In Subtotal</b>	<b>\$ 412,482</b>	<b>\$ 423,578</b>	<b>\$ 423,578</b>	<b>\$ 480,641</b>
<b>Total Revenues</b>	<b>\$ 432,404</b>	<b>\$ 423,861</b>	<b>\$ 541,653</b>	<b>\$ 547,413</b>

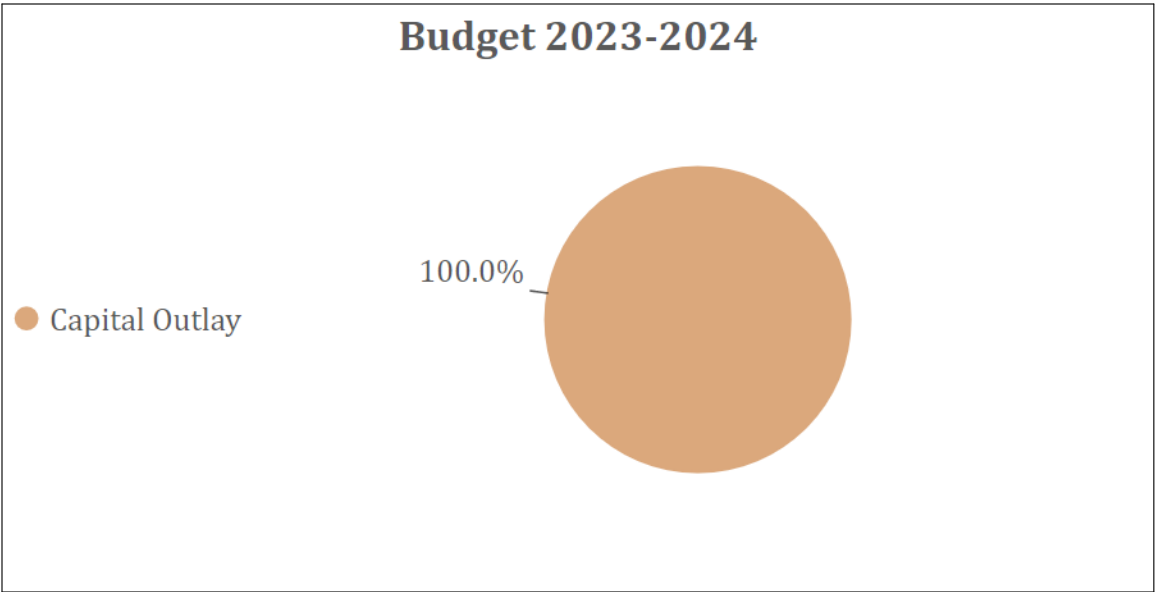
# W&S Vehicle & Equipment Replacement 045-4500



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

## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Capital Outlay	\$ 165,128	\$ 403,849	\$ 493,298	\$ 100,000
<b>Total</b>	<b>\$ 165,128</b>	<b>\$ 403,849</b>	<b>\$ 493,298</b>	<b>\$ 100,000</b>





(This page intentionally left blank.)

# **HOTEL OCCUPANCY TAX FUND**

FY 23-24 Budget Summary  
Hotel Occupancy Tax Fund

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 1,505,846	\$ 1,505,846	\$ 1,373,237	\$ -	\$ 1,373,237	\$ -	0.0%
Revenues								
Revenues	\$ 2,697,167	\$ 2,518,361	\$ 2,579,355	\$ 3,539,508	\$ -	\$ 3,539,508	\$ 1,021,147	40.5%
Total Revenues	\$ 2,697,167	\$ 2,518,361	\$ 2,579,355	\$ 3,539,508	\$ -	\$ 3,539,508	\$ 1,021,147	40.5%
Total Resources:	\$ 2,697,167	\$ 4,024,207	\$ 4,085,201	\$ 4,912,745	\$ -	\$ 4,912,745	\$ 1,021,147	25.4%
Expenses								
Con. & Vis. Bureau	\$ 4,837,982	\$ 2,789,717	\$ 2,711,964	\$ 3,271,520	\$ 15,732	\$ 3,287,252	\$ 497,535	17.8%
Total Expenditures	\$ 4,837,982	\$ 2,789,717	\$ 2,711,964	\$ 3,271,520	\$ 15,732	\$ 3,287,252	\$ 497,535	17.8%
New Fund Balance:		\$ 1,234,490	\$ 1,373,237	\$ 1,641,225		\$ 1,625,493		
Breakdown of Transfer Out:								
				\$ 5,202				
				457,427				
Total				\$ 462,629				

**FY 23-24 Supplemental Requests  
Hotel Occupancy Tax Fund**

Department/Division		ID	Supplemental Request Title	Requested Amount <sup>1</sup>	FY 22-23 Purchase <sup>2</sup>	FY 23-24 Approved <sup>3</sup>	Type
004-4010	Convention & Visitors Bureau	1800	2% Salary Market Adjustment	\$ 7,568	\$ -	\$ -	Enhanced Program
004-4010	Convention & Visitors Bureau	1806	Employee raise	10,530	-	10,530	Enhanced Program
004-4010	Convention & Visitors Bureau	1792	Sales & Marketing Travel	16,050	-	-	New Travel & Training
004-4010	Convention & Visitors Bureau	1813	TERF Contribution - HOT Fund	5,202	-	5,202	Replacement Equipment
<b>Hot/Convention &amp; Visitors Bureau Fund Total</b>				<b>\$ 39,350</b>	<b>\$ -</b>	<b>\$ 15,732</b>	

**Definitions:**

1. Requested Amount - The total cost of the project. Also, the cost that was requested through the supplemental request.
2. FY 22-23 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 23-24 Approved - These items are included in the Operating Budget as supplementals.

**Notes:**

If there is no funding listed in the FY22-23 Purchase or FY 23-24 Approved columns, then the supplemental request was not approved for funding.

## Hotel Occupancy Tax Fund Revenues

Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
4050 - Hotel Occupancy Tax	\$ 2,685,151	\$ 2,515,164	\$ 2,515,164	\$ 3,504,833
<b>Other Tax Subtotal</b>	<b>\$ 2,685,151</b>	<b>\$ 2,515,164</b>	<b>\$ 2,515,164</b>	<b>\$ 3,504,833</b>
6010 - Interest On Investments	12,017	3,197	52,169	34,675
<b>Investment Income Subtotal</b>	<b>\$ 12,017</b>	<b>\$ 3,197</b>	<b>\$ 52,169</b>	<b>\$ 34,675</b>
6550 - Transfer In	-	-	12,022	-
<b>Transfers In Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,022</b>	<b>\$ -</b>
<b>Total Revenues</b>	<b>\$ 2,697,168</b>	<b>\$ 2,518,361</b>	<b>\$ 2,579,355</b>	<b>\$ 3,539,508</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 2022 - 2023**

- ✓ Increased overall visitation and visitor spending in Conroe directly measured through Voyage software utilizing data from hotels, cell phones and direct visitor spending.
- ✓ Successfully worked with the Downtown Manager and Downtown organizations (Main Street Advisory Board, Conroe Live, Conroe Downtown Area Association, etc.) to successfully market and promote downtown as a premier destination for visitors and events.
- ✓ Expanded the marketing plan to increase attendance for the Conroe Crossroads Music Festival.
- ✓ Continued partnerships with Visit Houston, the State of Texas and Team Texas to better promote Conroe as a premier destination for international & domestic group travel to save money, grow visitors & increase revenue.
- ✓ Successfully worked with the Hyatt Regency Conroe, as well as all other hotels and venues to book events and drive group business to Conroe.

### **Goals & Objectives for FY 2023 - 2024**

- Train partners on the Simpleview extranet to be more efficient in bringing groups and events to Conroe.
- Continue to work and partner with area organizations to make Conroe a welcoming destination for event promoters, meeting planners, tour operators, and leisure visitors.
- Introduce Conroe as the premier meetings destination to regional, national meeting and event planners through marketing and direct contact efforts with planners through tradeshow, marketplaces and sales calls.
- 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.
- Create an inviting, dynamic and multifaceted visitor center on the first floor of the Conroe Tower.

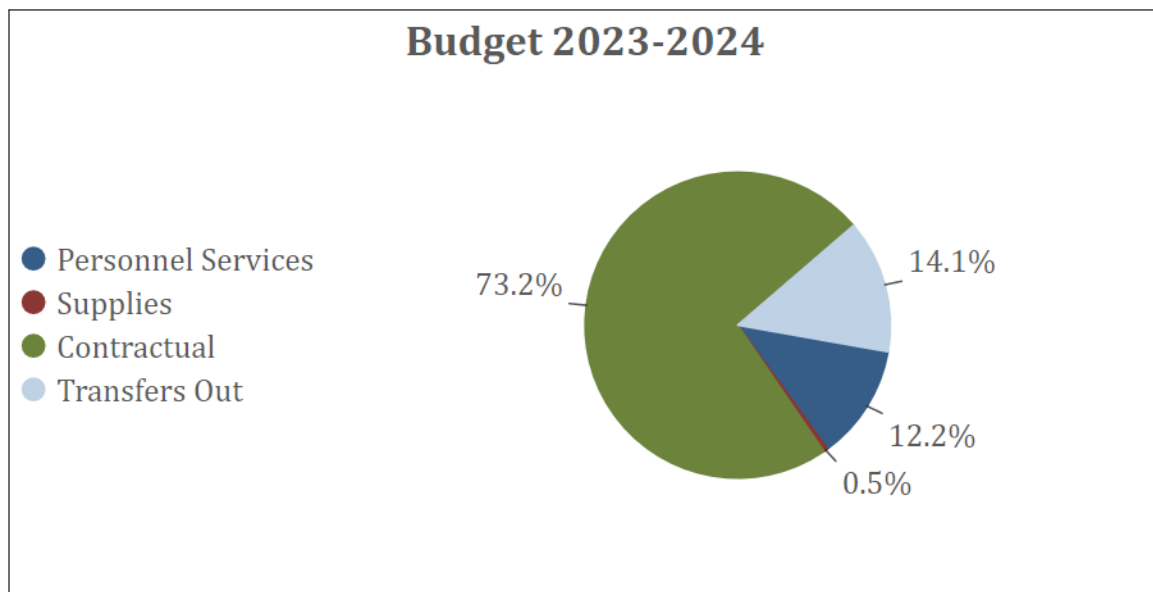


# Convention & Visitors Bureau 004-4010



## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Personnel Services	\$ 428,283	\$ 479,944	\$ 357,746	\$ 401,273
Supplies	26,982	18,600	11,700	15,500
Contractual	1,828,973	2,057,076	2,118,421	2,407,851
Capital Outlay	-	10,000	-	-
Transfers Out	2,553,744	224,097	224,097	462,629
<b>Total</b>	<b>\$ 4,837,982</b>	<b>\$ 2,789,717</b>	<b>\$ 2,711,964</b>	<b>\$ 3,287,253</b>



	Actual 2020-2021	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
<b>Performance Measures</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	37,500	40,000
Visitor Servicing - Number of Events Hosted	10	38	42	55
Visitor Servicing - Event Attendees Hosted	27,360	47,600	68,000	72,000
Group Sales - Number of Leads Generated	12	150	150	175
Group Sales - Number of Potential Room Nights Generated	-	16,812	34,500	40,000

# Convention & Visitors Bureau 004-4010

---



## Supplemental Budget Requests

● TERF Contribution - HOT Fund	\$5,202
● 4.5% Raises	\$10,530



(This page intentionally left blank.)

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

FY 23-24 Budget Summary  
Community Development Block Grant  
Entitlement Fund

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ 1,413,770	\$ 1,180,168	\$ 448,887	\$ 719,914	\$ -	\$ 719,914	\$ (460,254)	-39.0%
Total Revenues	\$ 1,413,770	\$ 1,180,168	\$ 448,887	\$ 719,914	\$ -	\$ 719,914	\$ (460,254)	-39.0%
Total Resources:	\$ 1,413,770	\$ 1,180,168	\$ 448,887	\$ 719,914	\$ -	\$ 719,914	\$ (460,254)	-39.0%
Expenditures:								
CDBG	\$ 1,413,770	\$ 1,180,168	\$ 448,887	\$ 719,914	\$ -	\$ 719,914	\$ (460,254)	-39.0%
Total Expenditures	\$ 1,413,770	\$ 1,180,168	\$ 448,887	\$ 719,914	\$ -	\$ 719,914	\$ (460,254)	-39.0%
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		
Breakdown of Transfer Out:								
General Fund				\$ 123,000				
Total				\$ 123,000				

# CDBG Operations Fund Revenues

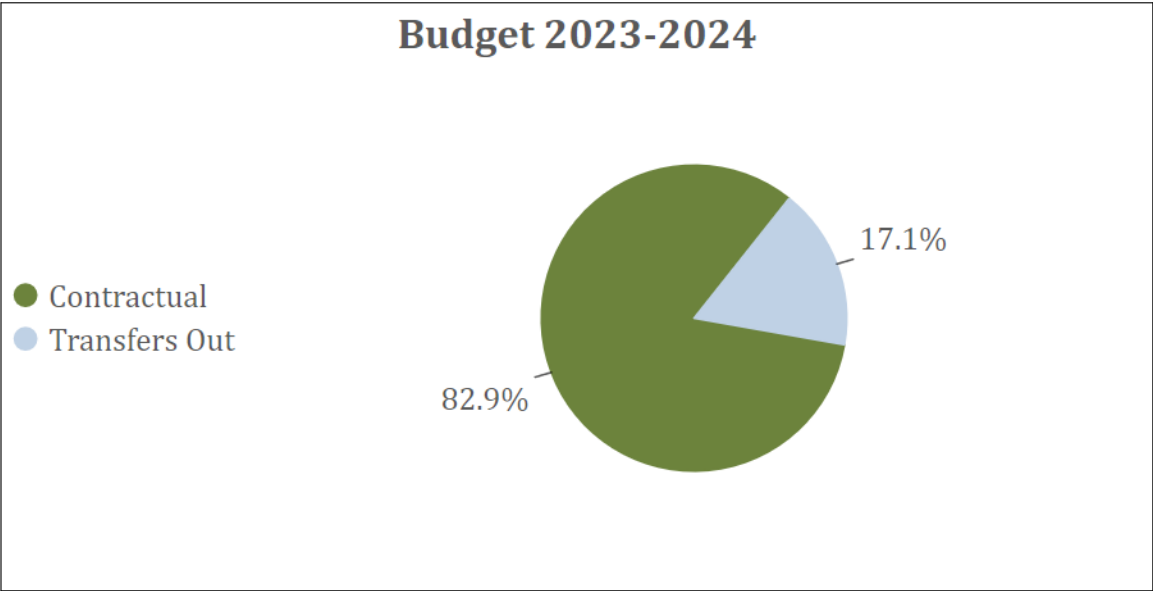
Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
6108 - Intergovernmental - Federal	\$ 1,413,770	\$ 1,180,168	\$ 448,887	\$ 719,914
<b>Total Revenues</b>	<b>\$ 1,413,770</b>	<b>\$ 1,180,168</b>	<b>\$ 448,887</b>	<b>\$ 719,914</b>

## CDBG Entitlement 024-2400



### Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Contractual	\$ 1,139,517	\$ 1,057,168	\$ 322,909	\$ 596,914
Transfers Out	122,969	123,000	125,978	123,000
Debt Service	151,284	-	-	-
<b>Total</b>	<b>\$ 1,413,770</b>	<b>\$ 1,180,168</b>	<b>\$ 448,887</b>	<b>\$ 719,914</b>





(This page intentionally left blank.)

# **FACILITIES MANAGEMENT FUND**



FY 23-24 Budget Summary  
Facilities Management Fund

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ (42,248)	\$ (42,248)	\$ -	\$ -	\$ -	\$ -	0.0%
Revenues:								
Revenues	\$ 1,818,266	\$ 1,215,023	\$ 1,091,801	\$ -	\$ -	\$ -	\$ (1,215,023)	-100.0%
Total Revenues	\$ 1,818,266	\$ 1,215,023	\$ 1,091,801	\$ -	\$ -	\$ -	\$ (1,215,023)	-100.0%
Total Resources:	\$ 1,818,266	\$ 1,172,775	\$ 1,049,553	\$ -	\$ -	\$ -	\$ (1,215,023)	-103.6%
Expenditures:								
Facilities Management	\$ 1,860,516	\$ 1,224,248	\$ 1,259,461	\$ -	\$ -	\$ -	\$ (1,224,248)	-100.0%
Total Expenditures	\$ 1,860,516	\$ 1,224,248	\$ 1,259,461	\$ -	\$ -	\$ -	\$ (1,224,248)	-100.0%
New Fund Balance:		\$ (51,473)	\$ (209,908)	\$ -		\$ -		

## Facilities Management Fund Revenues

	Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
6030 - Lease Income		\$ 104,266	\$ 186,806	\$ 63,584	\$ -
<b>Lease Income Subtotal</b>		<b>\$ 104,266</b>	<b>\$ 186,806</b>	<b>\$ 63,584</b>	<b>\$ -</b>
6550 - Transfer In		1,714,000	1,028,217	1,028,217	-
<b>Transfers In Subtotal</b>		<b>\$ 1,714,000</b>	<b>\$ 1,028,217</b>	<b>\$ 1,028,217</b>	<b>\$ -</b>
<b>Total Revenues</b>		<b>\$ 1,818,266</b>	<b>\$ 1,215,023</b>	<b>\$ 1,091,801</b>	<b>\$ -</b>

## Facilities Management 025-2500

---



Facilities Management is responsible for managing the 58,000+ square foot Conroe Tower office center located in the heart of downtown Conroe. Almost all of the City's administrative offices are in the building, occupying just over 40,000 square feet of the space. Most of the city business is conducted in the Conroe Tower. The Facilities Manager also manages maintenance for the Madeley Art Gallery, Owen Theatre, Isaac Conroe Transportation Office, Conroe Municipal Center and The Performing Arts Complex. In addition to maintenance, they prepare new tenant lease contracts and manage six (6) radio cell towers around Montgomery County.

### **Accomplishments for FY 2022 - 2023**

- ✓ 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.
- ✓ Completed renovation of the Madeley Art Gallery breakrooms and painting of front exterior area.

### **Goals & Objectives for FY 2023 - 2024**

- Perform regular maintenance at City Hall, The Owen Theatre, Madeley Arts Gallery, The Isaac Conroe Transportation House, Conroe Municipal Center and the Performing Arts Complex located at 618 West Lewis.
- Finish minor renovations of the exterior and interior of Conroe Municipal Center and City Hall.
- Complete acquisition and renovation of The Performing Arts Complex.
- Paint parking garage interior.
- Renovate the lobby at City Hall.
- Install a new generator at Conroe Municipal Center.
- Replace the roof on the Owen Theater.

# Facilities Management 025-2500



## Expenditure Summary for FY 2023 - 2024

	<b>Actual 2021-2022</b>	<b>Amended 2022-2023</b>	<b>Estimated 2022-2023</b>	<b>Budgeted 2023-2024</b>
Personnel Services	\$ 215,915	\$ 164,862	\$ 189,957	\$ -
Supplies	447,963	60,997	93,880	-
Contractual	1,150,312	983,702	973,129	-
Capital Outlay	41,061	12,192	-	-
Transfers Out	5,264	2,495	2,495	-
<b>Total</b>	<b>\$ 1,860,515</b>	<b>\$ 1,224,248</b>	<b>\$ 1,259,461</b>	<b>\$ -</b>

Error: All data values are zero.

	<b>Actual 2020-2021</b>	<b>Actual 2021-2022</b>	<b>Estimated 2022-2023</b>	<b>Budgeted 2023-2024</b>
<b>Performance Measures</b>				
Facility Management Work Orders	800%	800%	800%	800%



(This page intentionally left blank.)

# GRANT FUNDS



(This page intentionally left blank.)

# 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 23-24 Budget Summary  
FY 17 Section 5307 Grant Fund

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ -	\$ 305,764	\$ 305,766	\$ -	\$ -	\$ -	\$ (305,764)	-100.0%
Total Revenues	\$ -	\$ 305,764	\$ 305,766	\$ -	\$ -	\$ -	\$ (305,764)	-100.0%
Total Resources:	\$ -	\$ 305,764	\$ 305,766	\$ -	\$ -	\$ -	\$ (305,764)	-100.0%
Expenditures:								
Transportation	\$ -	\$ 305,764	\$ 305,766	\$ -	\$ -	\$ -	\$ (305,764)	-100.0%
Total Expenditures	\$ -	\$ 305,764	\$ 305,766	\$ -	\$ -	\$ -	\$ (305,764)	-100.0%
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

## FY17 Section 5307 Grant Fund Revenues

Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
6108 - Intergovernmental - Federal	\$ -	\$ 305,764	\$ 305,766	\$ -
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 305,764</b>	<b>\$ 305,766</b>	<b>\$ -</b>

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



### Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Supplies	\$ -	\$ 23,453	\$ 23,455	\$ -
Contractual	-	263,531	263,531	-
Transfers Out	-	18,780	18,780	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 305,764</b>	<b>\$ 305,766</b>	<b>\$ -</b>

Error: All data values are zero.

FY 23-24 Budget Summary  
FY 18 Section 5307 Grant Fund

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ -	\$ 60,002	\$ 60,002	\$ 288,703	\$ -	\$ 288,703	\$ 228,701	381.2%
Total Revenues	\$ -	\$ 60,002	\$ 60,002	\$ 288,703	\$ -	\$ 288,703	\$ 228,701	381.2%
Total Resources:	\$ -	\$ 60,002	\$ 60,002	\$ 288,703	\$ -	\$ 288,703	\$ 228,701	381.2%
Expenditures:								
Transportation	\$ -	\$ 60,002	\$ 60,002	\$ 288,703	\$ -	\$ 288,703	\$ 228,701	381.2%
Total Expenditures	\$ -	\$ 60,002	\$ 60,002	\$ 288,703	\$ -	\$ 288,703	\$ 228,701	381.2%
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		
Breakdown of Transfer Out:								
General Fund				\$ 240,000				
Total				\$ 240,000				

## FY18 Section 5307 Grant Fund Revenues

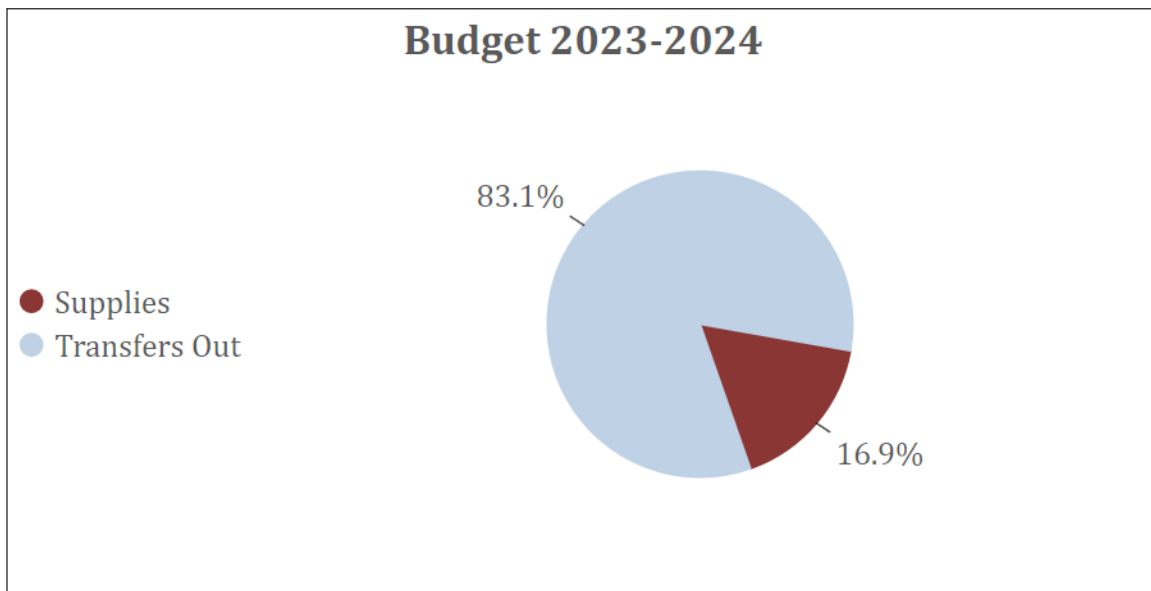
Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
6108 - Intergovernmental - Federal	\$ -	\$ 60,002	\$ 60,002	\$ 288,703
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 60,002</b>	<b>\$ 60,002</b>	<b>\$ 288,703</b>

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



### Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Supplies	\$ -	\$ 10,002	\$ 10,000	\$ 48,703
Contractual	-	20,137	2	-
Transfers Out	-	29,863	50,000	240,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 60,002</b>	<b>\$ 60,002</b>	<b>\$ 288,703</b>



FY 23-24 Budget Summary  
FY 19 Section 5307 Grant Fund

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ -	\$ 150,855	\$ 150,855	\$ 191,531	\$ -	\$ 191,531	\$ 40,676	27.0%
Total Revenues	\$ -	\$ 150,855	\$ 150,855	\$ 191,531	\$ -	\$ 191,531	\$ 40,676	27.0%
Total Resources:	\$ -	\$ 150,855	\$ 150,855	\$ 191,531	\$ -	\$ 191,531	\$ 40,676	27.0%
Expenditures:								
Transportation	\$ -	\$ 150,855	\$ 150,855	\$ 191,531	\$ -	\$ 191,531	\$ 40,676	27.0%
Total Expenditures	\$ -	\$ 150,855	\$ 150,855	\$ 191,531	\$ -	\$ 191,531	\$ 40,676	27.0%
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		
Breakdown of Transfer Out:								
General Fund				\$ 148,000				
Total				\$ 148,000				

## FY19 Section 5307 Grant Fund Revenues

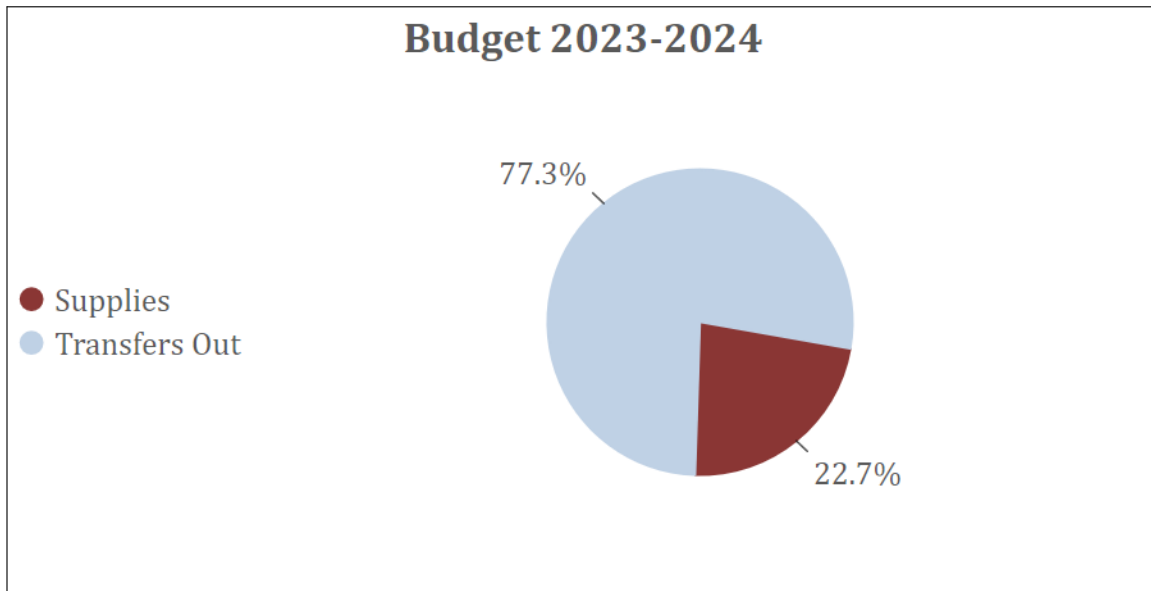
Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
6108 - Intergovernmental - Federal	\$ -	\$ 150,855	\$ 150,855	\$ 191,531
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 150,855</b>	<b>\$ 150,855</b>	<b>\$ 191,531</b>

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



### Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Supplies	\$ -	\$ 31,500	\$ 11,500	\$ 43,531
Contractual	-	69,355	69,355	-
Transfers Out	-	50,000	70,000	148,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 150,855</b>	<b>\$ 150,855</b>	<b>\$ 191,531</b>



**FY 23-24 Budget Summary**  
**FY 20 Section 5307 Grant**

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Revenues:</b>								
Revenues	\$ -	\$ 165,000	\$ 97,000	\$ 492,713	\$ -	\$ 492,713	\$ 327,713	198.6%
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 165,000</b>	<b>\$ 97,000</b>	<b>\$ 492,713</b>	<b>\$ -</b>	<b>\$ 492,713</b>	<b>\$ 327,713</b>	<b>198.6%</b>
<b>Total Resources:</b>	<b>\$ -</b>	<b>\$ 165,000</b>	<b>\$ 97,000</b>	<b>\$ 492,713</b>	<b>\$ -</b>	<b>\$ 492,713</b>	<b>\$ 327,713</b>	<b>198.6%</b>
<b>Expenditures:</b>								
Transportation	\$ -	\$ 165,000	\$ 97,000	\$ 492,713	\$ -	\$ 492,713	\$ 327,713	198.6%
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 165,000</b>	<b>\$ 97,000</b>	<b>\$ 492,713</b>	<b>\$ -</b>	<b>\$ 492,713</b>	<b>\$ 327,713</b>	<b>198.6%</b>
<b>New Fund Balance:</b>		\$ -	\$ -	\$ -		\$ -		
<b>Breakdown of Transfer Out:</b>								
General Fund				\$ 61,000				
<b>Total</b>				<b>\$ 61,000</b>				

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

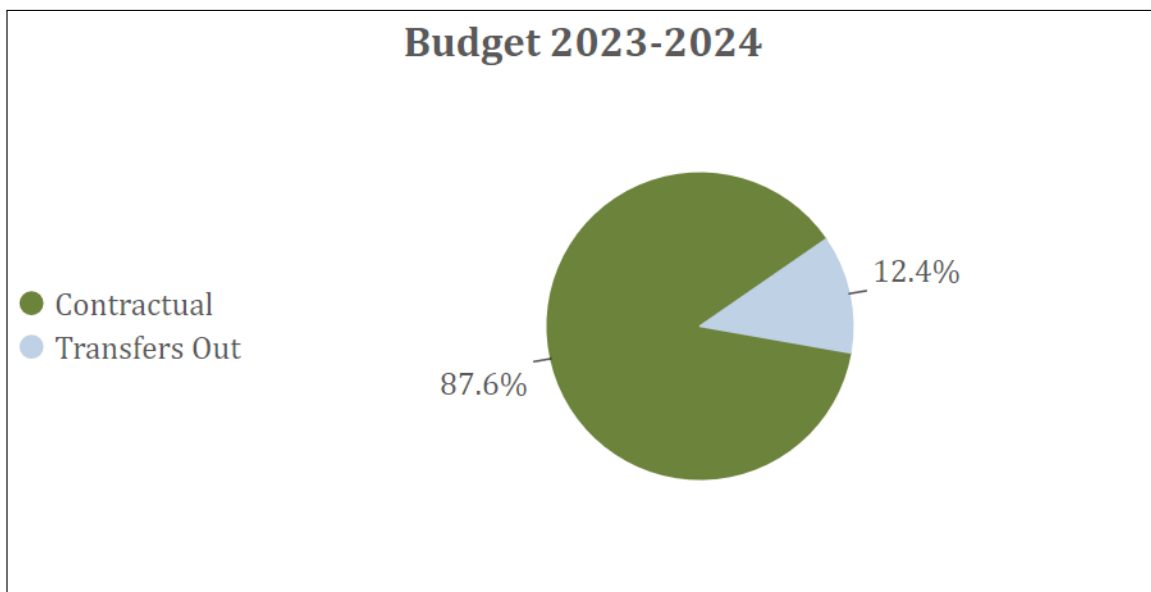
Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
6108 - Intergovernmental - Federal	\$ -	\$ 165,000	\$ 97,000	\$ 492,713
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 165,000</b>	<b>\$ 97,000</b>	<b>\$ 492,713</b>

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



### Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Contractual	\$ -	\$ 96,852	\$ 40,000	\$ 431,713
Transfers Out	-	68,148	57,000	61,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 165,000</b>	<b>\$ 97,000</b>	<b>\$ 492,713</b>





FY 23-24 Budget Summary  
American Rescue Plan 2021

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ -	\$ 244,168	\$ -	\$ 244,168	\$ -	\$ 244,168	\$ -	0.0%
Total Revenues	\$ -	\$ 244,168	\$ -	\$ 244,168	\$ -	\$ 244,168	\$ -	0.0%
Total Resources:	\$ -	\$ 244,168	\$ -	\$ 244,168	\$ -	\$ 244,168	\$ -	0.0%
Expenditures:								
Transportation	\$ -	\$ 244,168	\$ -	\$ 244,168	\$ -	\$ 244,168	\$ -	0.0%
Total Expenditures	\$ -	\$ 244,168	\$ -	\$ 244,168	\$ -	\$ 244,168	\$ -	0.0%
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

# American Rescue Plan Act of 2021-FTA Revenues

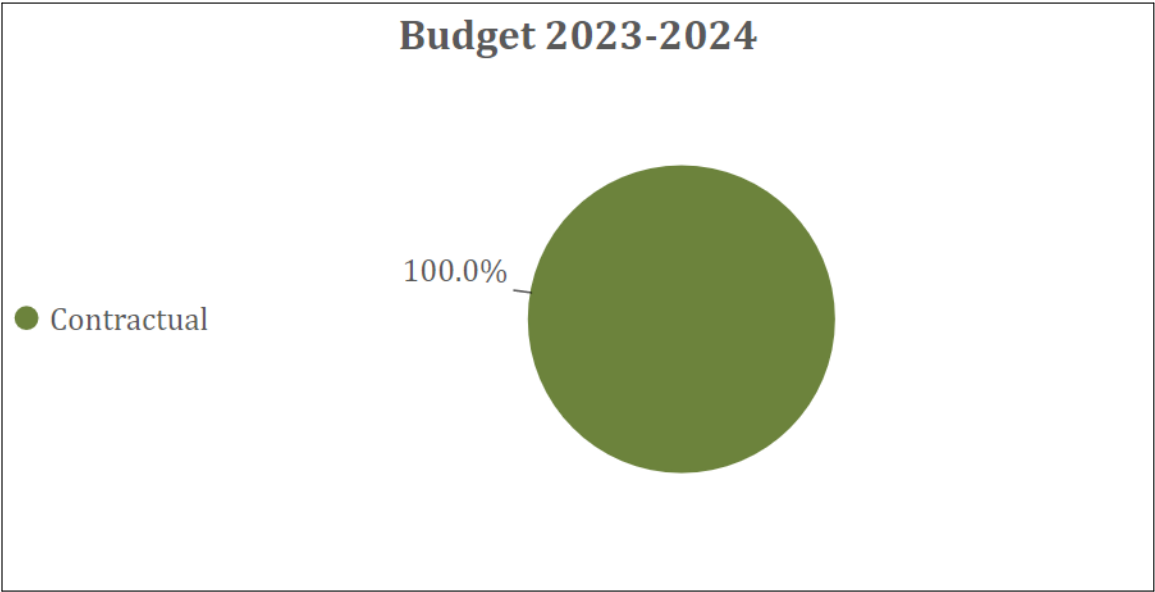
Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
6108 - Intergovernmental - Federal	\$ -	\$ 244,168	\$ -	\$ 244,168
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 244,168</b>	<b>\$ -</b>	<b>\$ 244,168</b>

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



## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Contractual	\$ -	\$ 244,168	\$ -	\$ 244,168
<b>Total</b>	<b>\$ -</b>	<b>\$ 244,168</b>	<b>\$ -</b>	<b>\$ 244,168</b>



FY 23-24 Budget Summary  
CARES Act Funding (COVID19)

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -	
Beginning Fund Balance:	\$	-	\$	-	\$	-	\$	-	N/A
Revenues:									
Revenues	\$ 858,750	\$ 337,606	\$ 337,606	\$ -	\$ -	\$ -	\$ (337,606)	-100.0%	
Total Revenues	\$ 858,750	\$ 337,606	\$ 337,606	\$ -	\$ -	\$ -	\$ (337,606)	-100.0%	
Total Resources:	\$ 858,750	\$ 337,606	\$ 337,606	\$ -	\$ -	\$ -	\$ (337,606)	-100.0%	
Expenditures:									
Transportation	\$ 858,750	\$ 337,606	\$ 337,606	\$ -	\$ -	\$ -	\$ (337,606)	-100.0%	
Total Expenditures	\$ 858,750	\$ 337,606	\$ 337,606	\$ -	\$ -	\$ -	\$ (337,606)	-100.0%	
New Fund Balance:	\$	-	\$	-		\$	-		

## Cares Act Funding (COVID19) Revenues

Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
6108 - Intergovernmental - Federal	\$ 858,750	\$ 337,606	\$ 337,606	\$ -
<b>Total Revenues</b>	<b>\$ 858,750</b>	<b>\$ 337,606</b>	<b>\$ 337,606</b>	<b>\$ -</b>

## Cares Act Funding (COVID19) 207-1044



### Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Supplies	\$ 78,941	\$ 55,555	\$ 55,555	\$ -
Contractual	779,809	282,051	282,051	-
<b>Total</b>	<b>\$ 858,750</b>	<b>\$ 337,606</b>	<b>\$ 337,606</b>	<b>\$ -</b>

Error: All data values are zero.

FY 23-24 Budget Summary  
HGAC Transit Commuter Bus Service

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ 279,354	\$ 359,433	\$ 224,411	\$ -	\$ -	\$ -	\$ (359,433)	-100.0%
Total Revenues	\$ 279,354	\$ 359,433	\$ 224,411	\$ -	\$ -	\$ -	\$ (359,433)	-100.0%
Total Resources:	\$ 279,354	\$ 359,433	\$ 224,411	\$ -	\$ -	\$ -	\$ (359,433)	-100.0%
Expenditures:								
Transportation	\$ 279,354	\$ 359,433	\$ 224,411	\$ -	\$ -	\$ -	\$ (359,433)	-100.0%
Total Expenditures	\$ 279,354	\$ 359,433	\$ 224,411	\$ -	\$ -	\$ -	\$ (359,433)	-100.0%
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

# HGAC Transit Commuter Bus Service Grant Fund Revenues

Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
6108 - Intergovernmental - Federal	\$ 279,354	\$ 359,433	\$ 224,411	\$ -
<b>Total Revenues</b>	<b>\$ 279,354</b>	<b>\$ 359,433</b>	<b>\$ 224,411</b>	<b>\$ -</b>

# HGAC Transit Commuter Bus Service Grant 210-1044



## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Contractual	\$ 279,354	\$ 359,433	\$ 224,411	\$ -
<b>Total</b>	<b>\$ 279,354</b>	<b>\$ 359,433</b>	<b>\$ 224,411</b>	<b>\$ -</b>

Error: All data values are zero.

FY 23-24 Budget Summary  
FY 21 Section 5307

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ 150,000	N/A
Total Revenues	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ 150,000	N/A
Total Resources:	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ 150,000	N/A
Expenditures:								
Transportation	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ 150,000	N/A
Total Expenditures	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ 150,000	N/A
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

# FY21 Section 5307 Grant Revenues

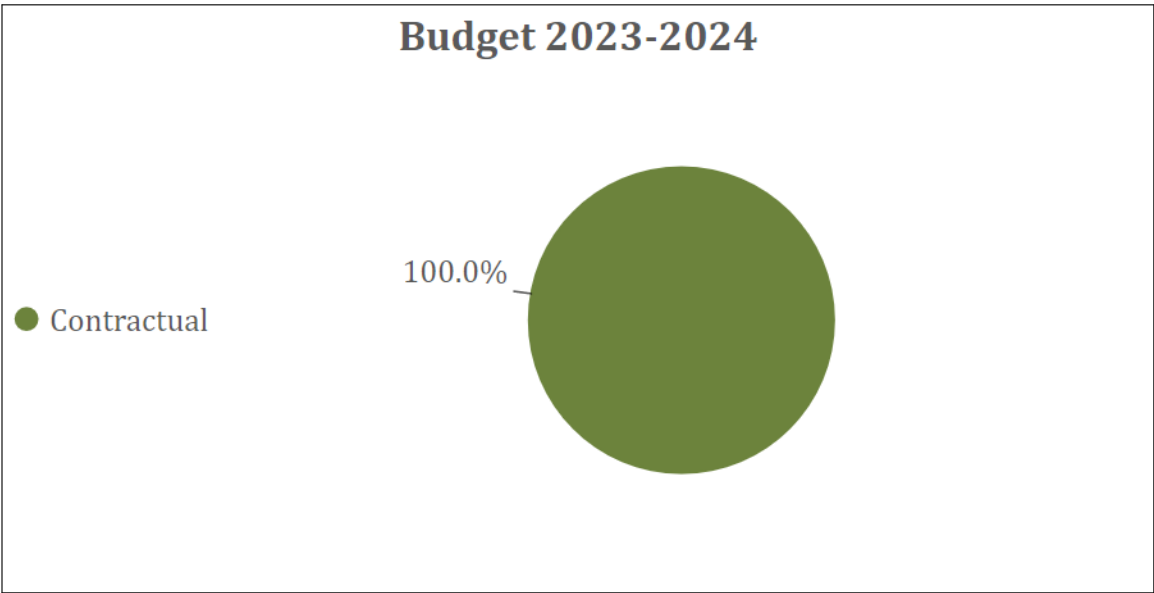
Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
6108 - Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ 150,000
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>

# FY21 Section 5307 Grant 211-1044



## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Contractual	\$ -	\$ -	\$ -	\$ 150,000
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>



## Performance Measures



FY 23-24 Budget Summary  
FY 15-16 Section 5339 Grant Fund

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ 54,212	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Revenues	\$ 54,212	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Resources:	\$ 54,212	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Expenditures:								
Transportation	\$ 54,212	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Expenditures	\$ 54,212	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

## FY15-16 Section 5339 Grant Fund Revenues

Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
6108 - Intergovernmental - Federal	\$ 54,212	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 54,212</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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



### Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Capital Outlay	\$ 54,212	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 54,212</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Error: All data values are zero.

FY 23-24 Budget Summary  
FY 17-18 Section 5339 Grant Fund

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ 39,665	\$ 81,670	\$ -	\$ 81,670	\$ -	\$ 81,670	\$ -	0.0%
Total Revenues	\$ 39,665	\$ 81,670	\$ -	\$ 81,670	\$ -	\$ 81,670	\$ -	0.0%
Total Resources:	\$ 39,665	\$ 81,670	\$ -	\$ 81,670	\$ -	\$ 81,670	\$ -	0.0%
Expenditures:								
Transportation	\$ 39,665	\$ 81,670	\$ -	\$ 81,670	\$ -	\$ 81,670	\$ -	0.0%
Total Expenditures	\$ 39,665	\$ 81,670	\$ -	\$ 81,670	\$ -	\$ 81,670	\$ -	0.0%
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

# FY17-18 Section 5339 Grant Fund Revenues

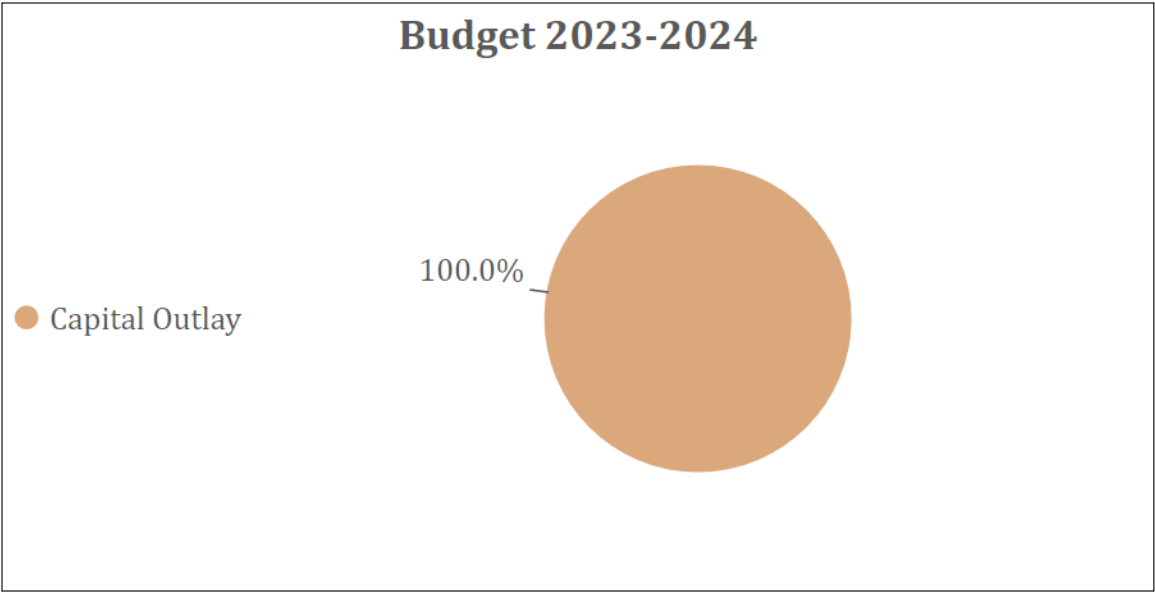
Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
6108 - Intergovernmental - Federal	\$ 39,665	\$ 81,670	\$ -	\$ 81,670
<b>Total Revenues</b>	<b>\$ 39,665</b>	<b>\$ 81,670</b>	<b>\$ -</b>	<b>\$ 81,670</b>

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



## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Capital Outlay	\$ 39,665	\$ 81,670	\$ -	\$ 81,670
<b>Total</b>	<b>\$ 39,665</b>	<b>\$ 81,670</b>	<b>\$ -</b>	<b>\$ 81,670</b>



**FY 23-24 Budget Summary**  
**FY 19-20 Section 5339 Grant Fund**

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Revenues:</b>								
Revenues	\$ -	\$ 125,141	\$ -	\$ 125,141	\$ -	\$ 125,141	\$ -	0.0%
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 125,141</b>	<b>\$ -</b>	<b>\$ 125,141</b>	<b>\$ -</b>	<b>\$ 125,141</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Resources:</b>	<b>\$ -</b>	<b>\$ 125,141</b>	<b>\$ -</b>	<b>\$ 125,141</b>	<b>\$ -</b>	<b>\$ 125,141</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Expenditures:</b>								
Transportation	\$ -	\$ 125,141	\$ -	\$ 125,141	\$ -	\$ 125,141	\$ -	0.0%
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 125,141</b>	<b>\$ -</b>	<b>\$ 125,141</b>	<b>\$ -</b>	<b>\$ 125,141</b>	<b>\$ -</b>	<b>0.0%</b>
<b>New Fund Balance:</b>		\$ -	\$ -	\$ -		\$ -		

## FY19-20 Section 5339 Grant Fund Revenues

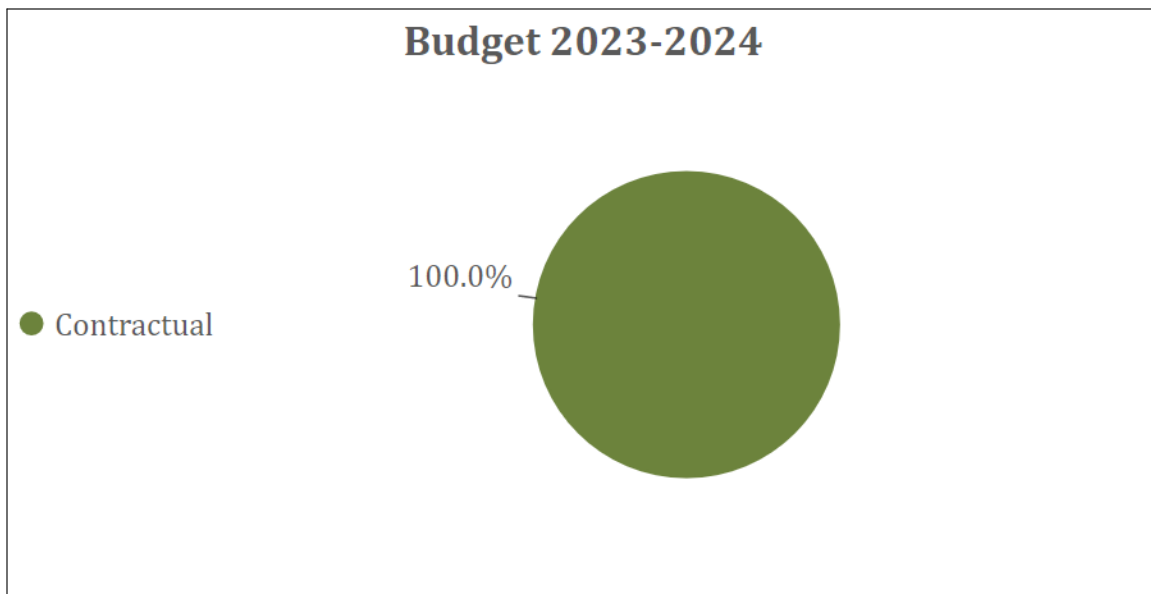
Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
6108 - Intergovernmental - Federal	\$ -	\$ 125,141	\$ -	\$ 125,141
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 125,141</b>	<b>\$ -</b>	<b>\$ 125,141</b>

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



### Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Contractual	\$ -	\$ 125,141	\$ -	\$ 125,141
<b>Total</b>	<b>\$ -</b>	<b>\$ 125,141</b>	<b>\$ -</b>	<b>\$ 125,141</b>



FY 23-24 Budget Summary  
FY 18 Section 5310 Grant Fund

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ 113,128	\$ 63,065	\$ 63,065	\$ -	\$ -	\$ -	\$ (63,065)	-100.0%
Total Revenues	\$ 113,128	\$ 63,065	\$ 63,065	\$ -	\$ -	\$ -	\$ (63,065)	-100.0%
Total Resources:	\$ 113,128	\$ 63,065	\$ 63,065	\$ -	\$ -	\$ -	\$ (63,065)	-100.0%
Expenditures:								
Transportation	\$ 113,128	\$ 63,065	\$ 63,065	\$ -	\$ -	\$ -	\$ (63,065)	-100.0%
Total Expenditures	\$ 113,128	\$ 63,065	\$ 63,065	\$ -	\$ -	\$ -	\$ (63,065)	-100.0%
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

## FY18 Section 5310 Grant Fund Revenues

Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
6108 - Intergovernmental - Federal	\$ 113,128	\$ 63,065	\$ 63,065	\$ -
<b>Total Revenues</b>	<b>\$ 113,128</b>	<b>\$ 63,065</b>	<b>\$ 63,065</b>	<b>\$ -</b>

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



### Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Contractual	\$ 113,128	\$ 63,065	\$ 63,065	\$ -
<b>Total</b>	<b>\$ 113,128</b>	<b>\$ 63,065</b>	<b>\$ 63,065</b>	<b>\$ -</b>

Error: All data values are zero.



FY 23-24 Budget Summary  
FY 19-20 Section 5310 Grant Fund

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ 26,791	\$ 346,325	\$ 80,000	\$ 266,325	\$ -	\$ 266,325	\$ (80,000)	-23.1%
Total Revenues	\$ 26,791	\$ 346,325	\$ 80,000	\$ 266,325	\$ -	\$ 266,325	\$ (80,000)	-23.1%
Total Resources:	\$ 26,791	\$ 346,325	\$ 80,000	\$ 266,325	\$ -	\$ 266,325	\$ (80,000)	-23.1%
Expenditures:								
Transportation	\$ 26,791	\$ 346,325	\$ 80,000	\$ 266,325	\$ -	\$ 266,325	\$ (80,000)	-23.1%
Total Expenditures	\$ 26,791	\$ 346,325	\$ 80,000	\$ 266,325	\$ -	\$ 266,325	\$ (80,000)	-23.1%
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

# FY19-20 Section 5310 Grant Revenues

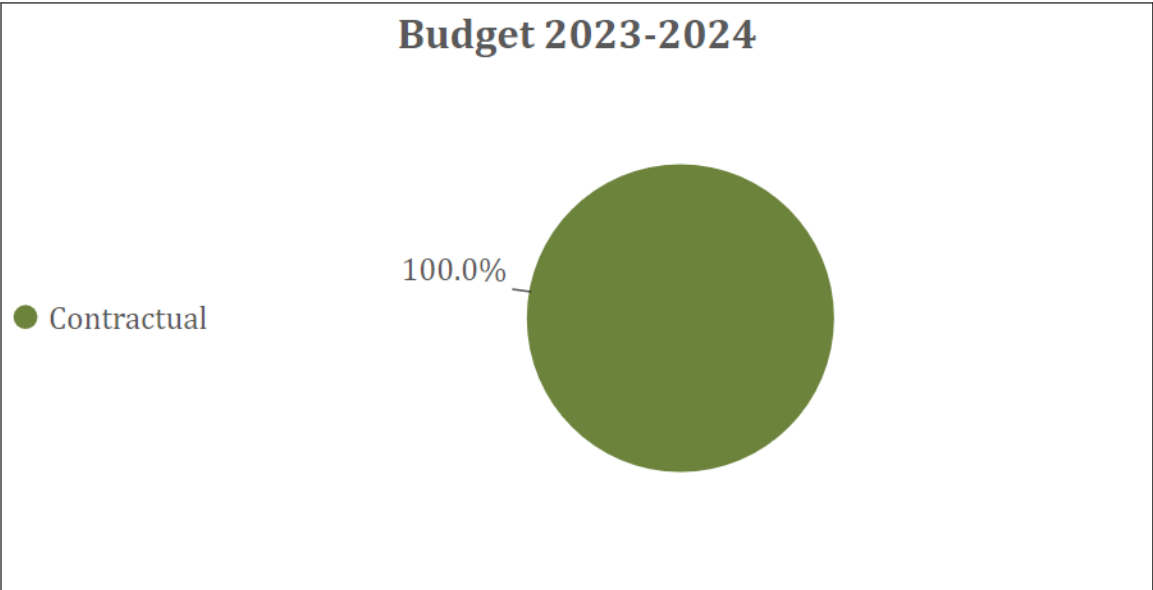
Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
6108 - Intergovernmental - Federal	\$ 26,791	\$ 346,325	\$ 80,000	\$ 266,325
<b>Total Revenues</b>	<b>\$ 26,791</b>	<b>\$ 346,325</b>	<b>\$ 80,000</b>	<b>\$ 266,325</b>

# FY19-20 Section 5310 Grant (TX-2021-121-00) 246-1044



## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Contractual	\$ 26,791	\$ 346,325	\$ 80,000	\$ 266,325
<b>Total</b>	<b>\$ 26,791</b>	<b>\$ 346,325</b>	<b>\$ 80,000</b>	<b>\$ 266,325</b>



FY 23-24 Budget Summary  
State Public Transportation Appropriations

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ 87,347	\$ 87,347	\$ -	\$ 87,347	\$ -	\$ 87,347	\$ -	0.0%
Total Revenues	\$ 87,347	\$ 87,347	\$ -	\$ 87,347	\$ -	\$ 87,347	\$ -	0.0%
Total Resources:	\$ 87,347	\$ 87,347	\$ -	\$ 87,347	\$ -	\$ 87,347	\$ -	0.0%
Expenditures:								
Transportation	\$ 87,347	\$ 87,347	\$ -	\$ 87,347	\$ -	\$ 87,347	\$ -	0.0%
Total Expenditures	\$ 87,347	\$ 87,347	\$ -	\$ 87,347	\$ -	\$ 87,347	\$ -	0.0%
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

# State Public Transportation Appropriations Fund Revenues

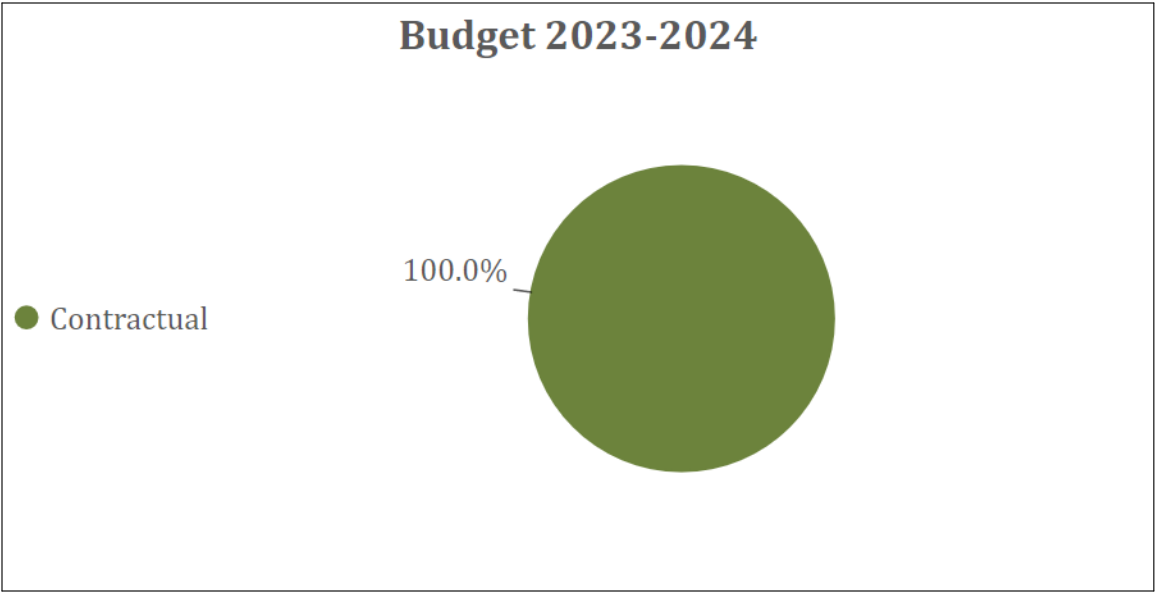
Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
6107 - Intergovernmental - State	\$ 87,347	\$ 87,347	\$ -	\$ 87,347
<b>Total Revenues</b>	<b>\$ 87,347</b>	<b>\$ 87,347</b>	<b>\$ -</b>	<b>\$ 87,347</b>

## State Public Transportation Appropriations 253-1044



### Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Contractual	\$ 87,347	\$ 87,347	\$ -	\$ 87,347
<b>Total</b>	<b>\$ 87,347</b>	<b>\$ 87,347</b>	<b>\$ -</b>	<b>\$ 87,347</b>





(This page intentionally left blank.)



## CDBG-Disaster Recovery GLO Grant Funds

---

**2016 Floods & Storms Fund (220)** - The CDBG Disaster Recovery grants are to assist in the recovery efforts in response to the 2016 Floods and Storms and Hurricane Harvey to assist with having a viable community principally for persons of low-to-moderate income. This fund helps alleviate areas affected by storms and flooding, placing undue and avoidable health and safety risks to residents

**Hurricane Harvey Fund (221)** - The CDBG Disaster Recovery grants are to assist in the recovery efforts in response to the 2016 Floods and Storms and Hurricane Harvey to assist with having a viable community principally for persons of low-to-moderate income. This fund helps alleviate areas affected by storms and flooding, placing undue and avoidable health and safety risks to residents.

FY 23-24 Budget Summary  
CDBG-Disaster Recovery 2016 Floods Storms

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ 428,767	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Revenues	\$ 428,767	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Resources:	\$ 428,767	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Expenditures:								
CDBG-GLO 2016 Floods	\$ 428,767	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Expenditures	\$ 428,767	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

# CDBG-Disaster Recovery GLO 2016 Floods & Storms Revenues

Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
6108 - Intergovernmental - Federal	\$ 428,767	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 428,767</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Contractual	\$ 13,950	\$ -	\$ -	\$ -
Capital Outlay	414,817	-	-	-
<b>Total</b>	<b>\$ 428,767</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Error: All data values are zero.



FY 23-24 Budget Summary  
CDBG-Disaster Recovery Hurricane Harvey

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ 1,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Revenues	\$ 1,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Resources:	\$ 1,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Expenditures:								
CDBG Hurricane Harvey	\$ 1,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Expenditures	\$ 1,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

# CDBG-Disaster Recovery GLO Hurricane Harvey Revenues

Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
6108 - Intergovernmental - Federal	\$ 1,400	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 1,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# CDBG-Disaster Recovery GLO Hurricane Harvey 221-2882



## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Contractual	\$ 1,400	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Error: All data values are zero.



(This page intentionally left blank.)

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

FY 23-24 Budget Summary  
Oscar Johnson, Jr. Community Center Fund

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ 4,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Revenues	\$ 4,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Resources:	\$ 4,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Expenditures:								
OJJCC	\$ 5,086	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Expenditures	\$ 5,086	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

# Oscar Johnson, Jr. Community Center Fund Revenues

Account	Actual	Amended	Estimated	Budgeted
	2021-2022	2022-2023	2022-2023	2023-2024
6052 - Parks Donations	\$ 4,900	\$ -	\$ -	\$ -
Miscellaneous Subtotal	\$ 4,900	\$ -	\$ -	\$ -
Total Revenues	\$ 4,900	\$ -	\$ -	\$ -

## Oscar Johnson, Jr. Community Center 030-3000

---



The Oscar Johnson, Jr. Community Center is situated on nearly two and one-half acres south of downtown Conroe. A 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 2022 - 2023

- ✓ 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 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Supplies	\$ 10	\$ -	\$ -	\$ -
Contractual	5,076	-	-	-
<b>Total</b>	<b>\$ 5,086</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Error: All data values are zero.





(This page intentionally left blank.)

# **MUNICIPAL COURT SPECIAL REVENUE FUNDS**



## Municipal Court Special Revenue Funds

---

**Municipal Court Technology Fund (037)** - A fee of \$4.00 is collected from every conviction of all non-jailable misdemeanor offenses, per the Code of Criminal Procedure 102.0172. This fund is used to finance or maintain technological enhancements for the municipal court.

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

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

**Municipal Court Efficiency Fee Fund (048)** - These fines are from two sources, per Local Government Code 133.103: \$2.50 from Time Payment Fee when defendants are on a payment plan and 10% from Judicial Support Fee on every conviction of offense where monetary funds are collected. (Repealed)

**Municipal Court Truancy Prevention Fund (049)** - A fee of \$1.00 is collected on every conviction of offense where monetary funds are collected, per Article 102.015 Code of Criminal Procedure. (Repealed)

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

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

FY 23-24 Budget Summary  
Municipal Court Technology Fund

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 156,268	\$ 156,268	\$ 130,432	\$ -	\$ 130,432	\$ -	0.0%
Revenues:								
Revenues	\$ 32,057	\$ 26,816	\$ 29,618	\$ 29,618	\$ -	\$ 29,618	\$ 2,802	10.4%
Total Revenues	\$ 32,057	\$ 26,816	\$ 29,618	\$ 29,618	\$ -	\$ 29,618	\$ 2,802	10.4%
Total Resources:	\$ 32,057	\$ 183,084	\$ 185,886	\$ 160,050	\$ -	\$ 160,050	\$ 2,802	1.5%
Expenditures:								
Municipal Court	\$ 2,198	\$ 105,260	\$ 55,454	\$ 5,000	\$ 3,400	\$ 8,400	\$ (96,860)	-92.0%
Total Expenditures	\$ 2,198	\$ 105,260	\$ 55,454	\$ 5,000	\$ 3,400	\$ 8,400	\$ (96,860)	-92.0%
New Fund Balance:		\$ 77,824	\$ 130,432	\$ 155,050		\$ 151,650		

**FY 23-24 Supplemental Requests  
Municipal Court Technology Fund**

Department/Division	ID	Supplemental Request Title	Requested Amount <sup>1</sup>	FY 22-23 Purchase <sup>2</sup>	FY 23-24 Approved <sup>3</sup>	Type
037-3700	Municipal Court Technology	1784 Clerk Scanners	\$ 3,400	\$ -	\$ 3,400	New Equipment
<b>Municipal Court Technology Fund Total</b>			<b>\$ 3,400</b>	<b>\$ -</b>	<b>\$ 3,400</b>	

**Definitions:**

1. Requested Amount - The total cost of the project. Also, the cost that was requested through the supplemental request.
2. FY 22-23 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 23-24 Approved - These items are included in the Operating Budget as supplementals.

**Notes:**

If there is no funding listed in the FY22-23 Purchase or FY 23-24 Approved columns, then the supplemental request was not approved for funding.

## Municipal Court Technology Fund Revenues

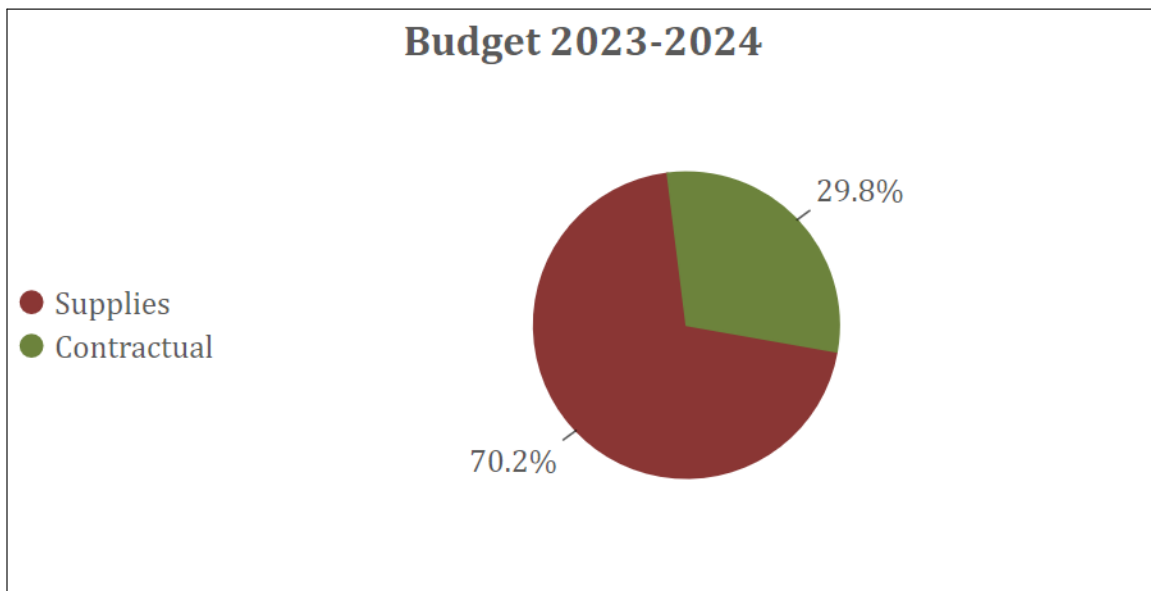
Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
5510 - Traffic and Criminal Fines	\$ 32,057	\$ 26,816	\$ 29,618	\$ 29,618
<b>Fines and Forfeitures Subtotal</b>	<b>\$ 32,057</b>	<b>\$ 26,816</b>	<b>\$ 29,618</b>	<b>\$ 29,618</b>
<b>Total Revenues</b>	<b>\$ 32,057</b>	<b>\$ 26,816</b>	<b>\$ 29,618</b>	<b>\$ 29,618</b>

## Municipal Court Technology 037-3700



### Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Supplies	\$ -	\$ 4,466	\$ 2,500	\$ 5,900
Contractual	2,198	64,789	16,949	2,500
Capital Outlay	-	36,005	36,005	-
<b>Total</b>	<b>\$ 2,198</b>	<b>\$ 105,260</b>	<b>\$ 55,454</b>	<b>\$ 8,400</b>



### Supplemental Budget Requests

- Clerk Scanners \$3,400

FY 23-24 Budget Summary  
Municipal Court Building Security Fund

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 17,557	\$ 17,557	\$ 19,194	\$ -	\$ 19,194	\$ -	0.0%
Revenues:								
Revenues	\$ 37,551	\$ 33,696	\$ 35,333	\$ 35,333	\$ -	\$ 35,333	\$ 1,637	4.9%
Total Revenues	\$ 37,551	\$ 33,696	\$ 35,333	\$ 35,333	\$ -	\$ 35,333	\$ 1,637	4.9%
Total Resources:	\$ 37,551	\$ 51,253	\$ 52,890	\$ 54,527	\$ -	\$ 54,527	\$ 1,637	3.2%
Expenditures:								
Municipal Court	\$ 20,000	\$ 33,696	\$ 33,696	\$ 33,696	\$ -	\$ 33,696	\$ -	0.0%
Total Expenditures	\$ 20,000	\$ 33,696	\$ 33,696	\$ 33,696	\$ -	\$ 33,696	\$ -	0.0%
New Fund Balance:		\$ 17,557	\$ 19,194	\$ 20,831		\$ 20,831		
Breakdown of Transfer Out:								
	General Fund			\$ 27,446				
	Total			\$ 27,446				

## Municipal Court Building Security Fund Revenues

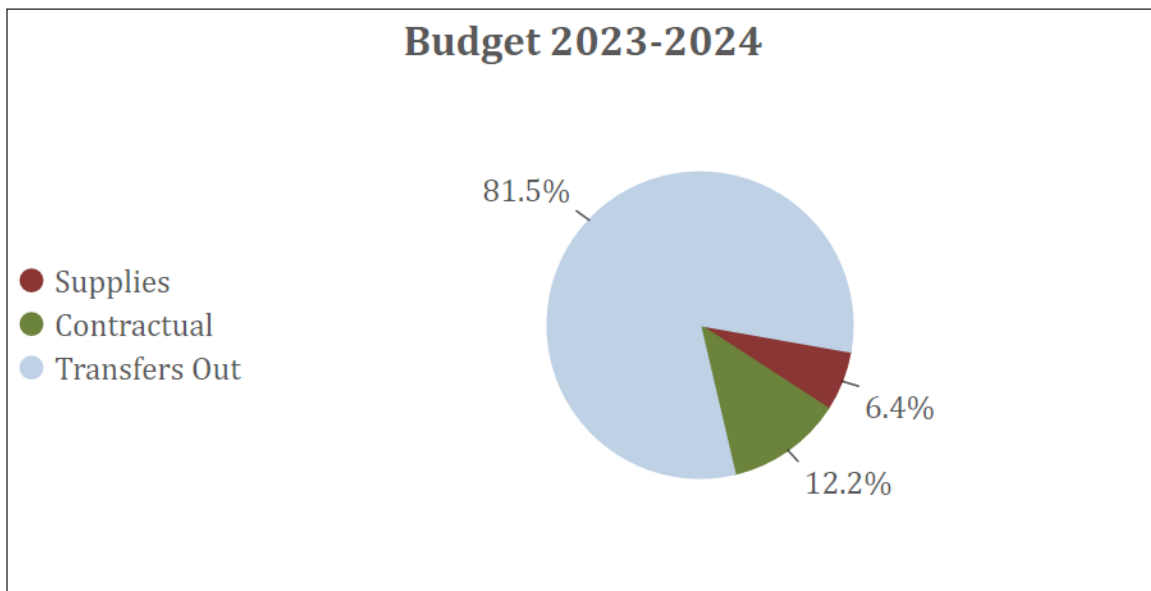
Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
5510 - Traffic and Criminal Fines	\$ 37,551	\$ 33,696	\$ 35,333	\$ 35,333
<b>Fines and Forfeitures Subtotal</b>	<b>\$ 37,551</b>	<b>\$ 33,696</b>	<b>\$ 35,333</b>	<b>\$ 35,333</b>
<b>Total Revenues</b>	<b>\$ 37,551</b>	<b>\$ 33,696</b>	<b>\$ 35,333</b>	<b>\$ 35,333</b>

## Municipal Court Building Security 038-3800



### Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Supplies	\$ -	\$ 2,150	\$ 2,150	\$ 2,150
Contractual	-	4,100	4,100	4,100
Transfers Out	20,000	27,446	27,446	27,446
<b>Total</b>	<b>\$ 20,000</b>	<b>\$ 33,696</b>	<b>\$ 33,696</b>	<b>\$ 33,696</b>





FY 23-24 Budget Summary

Municipal Court Local Truancy Prevention Diversion

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 16,722	\$ 16,722	\$ 16,109	\$ -	\$ 16,109	\$ -	0.0%
Revenues:								
Revenues	\$ 39,031	\$ 35,500	\$ 34,887	\$ 36,836	\$ -	\$ 36,836	\$ 1,336	3.8%
Total Revenues	\$ 39,031	\$ 35,500	\$ 34,887	\$ 36,836	\$ -	\$ 36,836	\$ 1,336	3.8%
Total Resources:	\$ 39,031	\$ 52,222	\$ 51,609	\$ 52,945	\$ -	\$ 52,945	\$ 1,336	2.6%
Expenditures:								
Municipal Court	\$ 22,311	\$ 35,500	\$ 35,500	\$ 35,500	\$ -	\$ 35,500	\$ -	0.0%
Total Expenditures	\$ 22,311	\$ 35,500	\$ 35,500	\$ 35,500	\$ -	\$ 35,500	\$ -	0.0%
New Fund Balance:		\$ 16,722	\$ 16,109	\$ 17,445		\$ 17,445		
Breakdown of Transfer Out:								
	General Fund			\$ 32,750				
	Total			\$ 32,750				

## Municipal Court Local Truancy Prev. & Diversion Fund Revenues

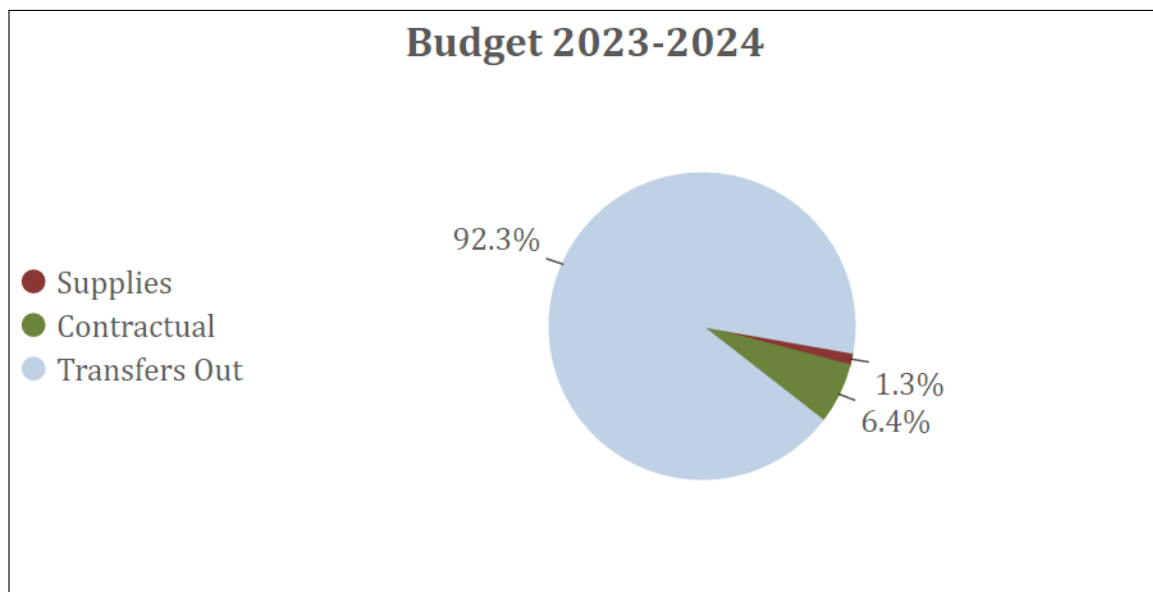
Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
5510 - Traffic and Criminal Fines	\$ 39,031	\$ 35,500	\$ 34,887	\$ 36,836
<b>Fines and Forfeitures Subtotal</b>	<b>\$ 39,031</b>	<b>\$ 35,500</b>	<b>\$ 34,887</b>	<b>\$ 36,836</b>
<b>Total Revenues</b>	<b>\$ 39,031</b>	<b>\$ 35,500</b>	<b>\$ 34,887</b>	<b>\$ 36,836</b>

## Municipal Court Local Truancy Prevention & Diversion 039-3900



### Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Supplies	\$ 1,786	\$ 475	\$ 475	\$ 475
Contractual	525	2,275	2,275	2,275
Transfers Out	20,000	32,750	32,750	32,750
<b>Total</b>	<b>\$ 22,311</b>	<b>\$ 35,500</b>	<b>\$ 35,500</b>	<b>\$ 35,500</b>



FY 23-24 Budget Summary  
Municipal Court Efficiency Fee

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 197,637	\$ 197,637	\$ 194,264	\$ -	\$ 194,264	\$ -	0.0%
Revenues:								
Revenues	\$ 1,239	\$ 2,243	\$ 627	\$ 627	\$ -	\$ 627	\$ (1,616)	-72.0%
Total Revenues	\$ 1,239	\$ 2,243	\$ 627	\$ 627	\$ -	\$ 627	\$ (1,616)	-72.0%
Total Resources:	\$ 1,239	\$ 199,880	\$ 198,264	\$ 194,891	\$ -	\$ 194,891	\$ (1,616)	-0.8%
Expenditures:								
Municipal Court	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ -	0.0%
Total Expenditures	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ -	0.0%
New Fund Balance:		\$ 195,880	\$ 194,264	\$ 190,891		\$ 190,891		

## Municipal Court Efficiency Fee Fund Revenues

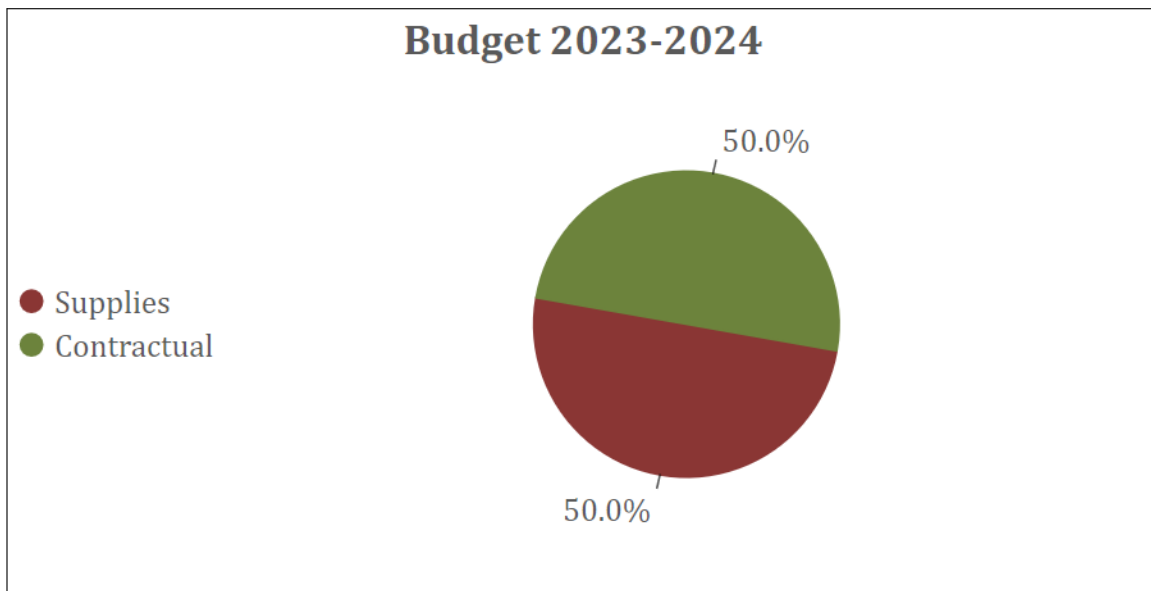
Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
5510 - Traffic and Criminal Fines	\$ 1,239	\$ 2,243	\$ 627	\$ 627
<b>Fines and Forfeitures Subtotal</b>	<b>\$ 1,239</b>	<b>\$ 2,243</b>	<b>\$ 627</b>	<b>\$ 627</b>
<b>Total Revenues</b>	<b>\$ 1,239</b>	<b>\$ 2,243</b>	<b>\$ 627</b>	<b>\$ 627</b>

## Municipal Court Efficiency Fee 048-4800



### Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Supplies	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
Contractual	-	2,000	2,000	2,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>



FY 23-24 Budget Summary  
Municipal Court Truancy Prevention

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 31,133	\$ 31,133	\$ 26,986	\$ -	\$ 26,986	\$ -	0.0%
Revenues:								
Revenues	\$ 1,546	\$ 2,398	\$ 853	\$ 853	\$ -	\$ 853	\$ (1,545)	-64.4%
Total Revenues	\$ 1,546	\$ 2,398	\$ 853	\$ 853	\$ -	\$ 853	\$ (1,545)	-64.4%
Total Resources:	\$ 1,546	\$ 33,531	\$ 31,986	\$ 27,839	\$ -	\$ 27,839	\$ (1,545)	-4.6%
Expenditures:								
Municipal Court	\$ 2,865	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	0.0%
Total Expenditures	\$ 2,865	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	0.0%
New Fund Balance:		\$ 28,531	\$ 26,986	\$ 22,839		\$ 22,839		

# Municipal Court Truancy Prevention Fund Revenues

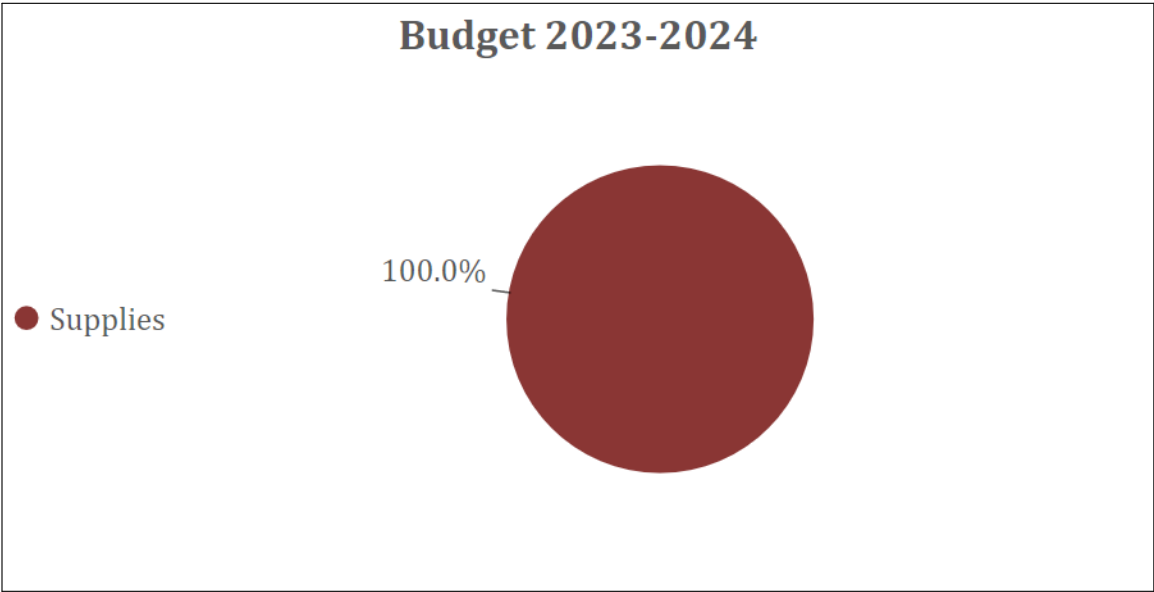
Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
5510 - Traffic and Criminal Fines	\$ 1,546	\$ 2,398	\$ 853	\$ 853
Fines and Forfeitures Subtotal	\$ 1,546	\$ 2,398	\$ 853	\$ 853
Total Revenues	\$ 1,546	\$ 2,398	\$ 853	\$ 853

## Municipal Court Truancy Prevention 049-4900



### Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Supplies	\$ 2,865	\$ 5,000	\$ 5,000	\$ 5,000
Total	\$ 2,865	\$ 5,000	\$ 5,000	\$ 5,000



**FY 23-24 Budget Summary  
Municipal Court Jury Fund**

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
<b>Beginning Fund Balance:</b>		\$ 1,533	\$ 1,533	\$ 1,533	\$ -	\$ 1,533	\$ -	\$ -
<b>Revenues:</b>								
Revenues	\$ 725	\$ 615	\$ -	\$ 615	\$ -	\$ 615	\$ -	0.0%
<b>Total Revenues</b>	<b>\$ 725</b>	<b>\$ 615</b>	<b>\$ -</b>	<b>\$ 615</b>	<b>\$ -</b>	<b>\$ 615</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Resources:</b>	<b>\$ 725</b>	<b>\$ 2,148</b>	<b>\$ 1,533</b>	<b>\$ 2,148</b>	<b>\$ -</b>	<b>\$ 2,148</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Expenditures:</b>								
Municipal Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>New Fund Balance:</b>		\$ 2,148	\$ 1,533	\$ 2,148		\$ 2,148		

# Municipal Court Jury Fund Revenues

Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
5510 - Traffic and Criminal Fines	\$ 725	\$ 615	\$ -	\$ 615
Fines and Forfeitures Subtotal	\$ 725	\$ 615	\$ -	\$ 615
Total Revenues	\$ 725	\$ 615	\$ -	\$ 615

# Municipal Court Jury Fund 103-1070



## Expenditure Summary for FY 2023 - 2024

Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
---------------------	----------------------	------------------------	-----------------------

Error: All data values are zero.



FY 23-24 Budget Summary

Municipal Court Time Payment Reimbursement Fee

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 39,334	\$ 39,334	\$ 39,334	\$ -	\$ 39,334	\$ -	\$ -
Revenues:								
Revenues	\$ 21,057	\$ 10,504	\$ -	\$ 10,504	\$ -	\$ 10,504	\$ -	0.0%
Total Revenues	\$ 21,057	\$ 10,504	\$ -	\$ 10,504	\$ -	\$ 10,504	\$ -	0.0%
Total Resources:	\$ 21,057	\$ 49,838	\$ 39,334	\$ 49,838	\$ -	\$ 49,838	\$ -	0.0%
Expenditures:								
Municipal Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
New Fund Balance:		\$ 49,838	\$ 39,334	\$ 49,838		\$ 49,838		

# Municipal Court Time Payment Reimbursement Fee Fund Revenues

Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
5510 - Traffic and Criminal Fines	\$ 21,057	\$ 10,504	\$ -	\$ 10,504
Fines and Forfeitures Subtotal	\$ 21,057	\$ 10,504	\$ -	\$ 10,504
Total Revenues	\$ 21,057	\$ 10,504	\$ -	\$ 10,504

# Municipal Court Time Payment Reimbursement Fee 104-1070

## Expenditure Summary for FY 2023 - 2024

Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
---------------------	----------------------	------------------------	-----------------------

Error: All data values are zero.



(This page intentionally left blank.)

# **FLEET SERVICES FUND**

FY 23-24 Budget Summary  
Fleet Services Fund

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 274,547	\$ 274,547	\$ (19,932)	\$ -	\$ (19,932)	\$ -	0.0%
Revenues:								
Revenues	\$ 2,401,090	\$ 3,458,676	\$ 2,297,802	\$ 3,491,080	\$ -	\$ 3,491,080	\$ 32,404	0.9%
Total Revenues	\$ 2,401,090	\$ 3,458,676	\$ 2,297,802	\$ 3,491,080	\$ -	\$ 3,491,080	\$ 32,404	0.9%
Total Resources:	\$ 2,401,090	\$ 3,733,223	\$ 2,572,349	\$ 3,471,148	\$ -	\$ 3,471,148	\$ 32,404	0.9%
Expenditures:								
Fleet Services	\$ 2,418,897	\$ 3,550,746	\$ 2,592,281	\$ 3,433,534	\$ 121,586	\$ 3,555,120	\$ 4,374	0.1%
Total Expenditures	\$ 2,418,897	\$ 3,550,746	\$ 2,592,281	\$ 3,433,534	\$ 121,586	\$ 3,555,120	\$ 4,374	0.1%
New Fund Balance:		\$ 182,477	\$ (19,932)	\$ 37,614		\$ (83,972)		
30-Day Operating Reserve: Over/(Under):						\$ 296,262 (380,234)		
Breakdown of Transfer Out:								
	Vehicle & Equipment Replacement Fund			\$ 7,558				
	Total			\$ 7,558				

**FY 23-24 Supplemental Requests  
Fleet Services Fund**

Department/Division	ID	Supplemental Request Title	Requested Amount <sup>1</sup>	FY 22-23 Purchase <sup>2</sup>	FY 23-24 Approved <sup>3</sup>	Type
052-5200	Fleet Services	1540 Fire Truck Vehicle Lifts	\$ 84,523	\$ -	\$ 84,523	New Equipment
052-5200	Fleet Services	1541 PT Data Entry Clerk	18,382	-	-	New Personnel
052-5200	Fleet Services	1606 Fleet Technician II	118,047	-	-	New Personnel
052-5200	Fleet Services	1801 2% Salary Market Adjustment	17,415	-	-	Enhanced Program
052-5200	Fleet Services	1807 Employee raise	29,505	-	29,505	Enhanced Program
052-5200	Fleet Services	1818 VERF Contribution - Fleet Dept.	7,558	-	7,558	Replacement Equipment
<b>Fleet Services Fund Total</b>			<b>\$ 275,430</b>	<b>\$ -</b>	<b>\$ 121,586</b>	

**Definitions:**

1. Requested Amount - The total cost of the project. Also, the cost that was requested through the supplemental request.
2. FY 22-23 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 23-24 Approved - These items are included in the Operating Budget as supplementals.

**Notes:**

If there is no funding listed in the FY22-23 Purchase or FY 23-24 Approved columns, then the supplemental request was not approved for funding.

## Fleet Services Fund Revenues

Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
5151 - Fuel	\$ 124,714	\$ 138,380	\$ 119,167	\$ 151,238
5152 - Parts	1,031,992	1,976,764	940,206	1,976,764
5153 - Labor	823,374	868,690	801,032	868,690
5154 - Sublets	367,148	420,000	386,905	441,000
5155 - Carwash	15,953	17,113	14,110	17,113
5156 - Miscellaneous	35,128	37,729	36,275	36,275
<b>Charges for Sales and Services Subtotal</b>	<b>\$ 2,398,309</b>	<b>\$ 3,458,676</b>	<b>\$ 2,297,695</b>	<b>\$ 3,491,080</b>
6060 - Unanticipated Revenues	2,780	-	107	-
<b>Miscellaneous Subtotal</b>	<b>\$ 2,780</b>	<b>\$ -</b>	<b>\$ 107</b>	<b>\$ -</b>
<b>Total Revenues</b>	<b>\$ 2,401,089</b>	<b>\$ 3,458,676</b>	<b>\$ 2,297,802</b>	<b>\$ 3,491,080</b>



The Fleet Services Division is an internal service fund that's responsible for managing and maintaining over 923 fleet vehicles & equipment for both internal and external customers. Fleet Services currently provides its services to the cities of Shenandoah, Willis, Panorama, Montgomery, Stagecoach, 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, fuel management 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 134 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 an ASE Blue Seal Certified shop.

### Accomplishments for FY 2022 - 2023

- ✓ Placed thirtieth in the "100 Best Fleets in North America".
- ✓ Placed in the top fifty in "Leading Fleets".
- ✓ Earned ASE Automotive Service Excellence Blue Seal Certification.
- ✓ Obtained a total of 134 ASE/EVT/Up-Fit certifications.
- ✓ Added the City of Stagecoach as another external customer.

### Goals & Objectives for FY 2023 - 2024

- 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.

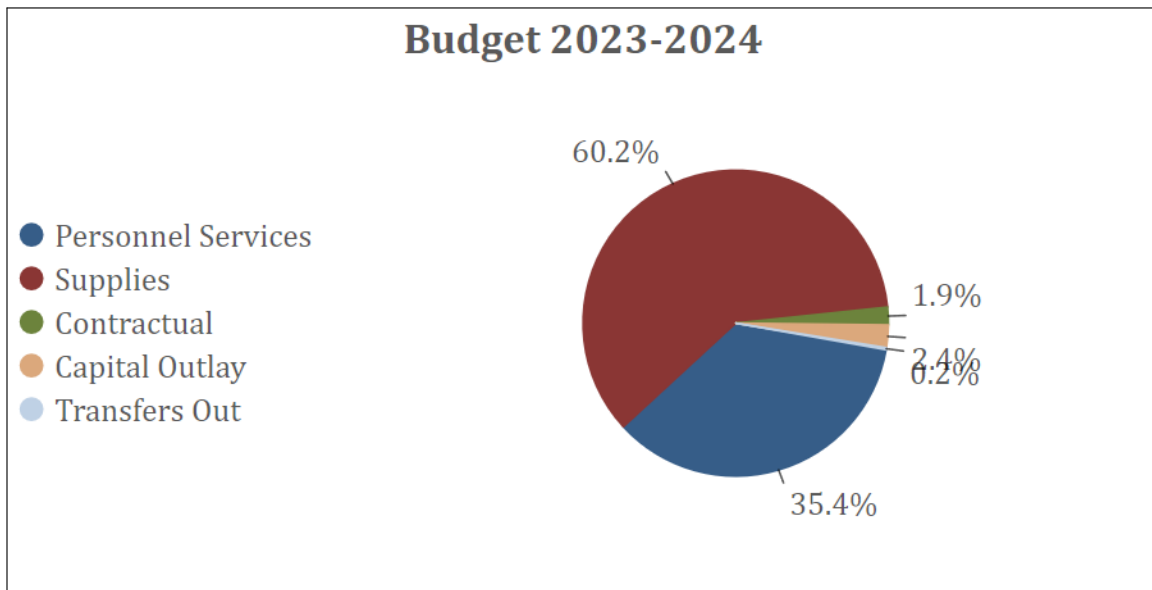


# Fleet Services 052-5200



## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Personnel Services	\$ 956,678	\$ 1,207,105	\$ 1,087,196	\$ 1,257,804
Supplies	1,298,622	2,121,392	1,430,795	2,139,167
Contractual	156,040	83,843	66,732	66,068
Capital Outlay	-	43,000	-	84,523
Transfers Out	7,558	95,406	7,558	7,558
<b>Total</b>	<b>\$ 2,418,898</b>	<b>\$ 3,550,746</b>	<b>\$ 2,592,281</b>	<b>\$ 3,555,120</b>



## Performance Measures

	Actual 2020-2021	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
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

● Fire Truck Vehicle Lifts	\$84,523
● VERT Contribution - Fleet Dept.	\$7,558
● 4.5% Raises	\$29,505

# **FIREARMS TRAINING FACILITY**

FY 23-24 Budget Summary  
Firearms Training Facility Fund

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 134,374	\$ 134,374	\$ 161,987	\$ -	\$ 161,987	\$ -	0.0%
Revenues:								
Revenues	\$ -	\$ 47,387	\$ 37,500	\$ 37,500	\$ -	\$ 37,500	\$ (9,887)	-20.9%
Total Revenues	\$ -	\$ 47,387	\$ 37,500	\$ 37,500	\$ -	\$ 37,500	\$ (9,887)	-20.9%
Total Resources:	\$ -	\$ 181,761	\$ 171,874	\$ 199,487	\$ -	\$ 199,487	\$ (9,887)	-5.4%
Expenditures:								
Firearms Training	\$ -	\$ 9,887	\$ 9,887	\$ -	\$ -	\$ -	\$ (9,887)	-100.0%
Total Expenditures	\$ -	\$ 9,887	\$ 9,887	\$ -	\$ -	\$ -	\$ (9,887)	-100.0%
New Fund Balance:		\$ 171,874	\$ 161,987	\$ 199,487		\$ 199,487		
30-Day Operating Reserve:						\$ -		
Over/(Under):						199,487		

# Firearms Training Facility Revenues

Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
6108 - Intergovernmental - Federal	\$ -	\$ 47,387	\$ 37,500	\$ 37,500
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 47,387</b>	<b>\$ 37,500</b>	<b>\$ 37,500</b>

# Firearms Training Facility 054-5400



## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Supplies	\$ -	\$ 9,887	\$ 9,887	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 9,887</b>	<b>\$ 9,887</b>	<b>\$ -</b>

Error: All data values are zero.

## Performance Measures



(This page intentionally left blank.)

# **SELF-FUNDED INSURANCE FUND**

FY 23-24 Budget Summary  
Self Funded Insurance Fund

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 3,031,631	\$ 3,031,631	\$ 5,029,715	\$ -	\$ 5,029,715	\$ -	0.0%
Revenues:								
Revenues	\$ 11,853,505	\$ 14,596,046	\$ 14,447,945	\$ 12,829,250	\$ -	\$ 12,829,250	\$ (1,766,796)	-12.1%
Total Revenues	\$ 11,853,505	\$ 14,596,046	\$ 14,447,945	\$ 12,829,250	\$ -	\$ 12,829,250	\$ (1,766,796)	-12.1%
Total Resources:	\$ 11,853,505	\$ 17,627,677	\$ 17,479,576	\$ 17,858,965	\$ -	\$ 17,858,965	\$ (1,766,796)	-10.0%
Expenditures:								
SFIF	\$ 11,603,944	\$ 13,450,003	\$ 12,449,861	\$ 13,609,244	\$ -	\$ 13,609,244	\$ 159,241	1.2%
Total Expenditures	\$ 11,603,944	\$ 13,450,003	\$ 12,449,861	\$ 13,609,244	\$ -	\$ 13,609,244	\$ 159,241	1.2%
New Fund Balance:		\$ 4,177,674	\$ 5,029,715	\$ 4,249,721		\$ 4,249,721		

## Self Funded Insurance Fund Revenues

Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
5150 - Service Charges	\$ 11,829,809	\$ 14,594,898	\$ 14,323,920	\$ 12,705,225
<b>Charges for Sales and Services Subtotal</b>	<b>\$ 11,829,809</b>	<b>\$ 14,594,898</b>	<b>\$ 14,323,920</b>	<b>\$ 12,705,225</b>
6010 - Interest On Investments	23,696	1,148	124,025	124,025
<b>Investment Income Subtotal</b>	<b>\$ 23,696</b>	<b>\$ 1,148</b>	<b>\$ 124,025</b>	<b>\$ 124,025</b>
<b>Total Revenues</b>	<b>\$ 11,853,505</b>	<b>\$ 14,596,046</b>	<b>\$ 14,447,945</b>	<b>\$ 12,829,250</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%
23-24	\$	14,040	\$	429	\$	48	\$ 14,517	-17.7%

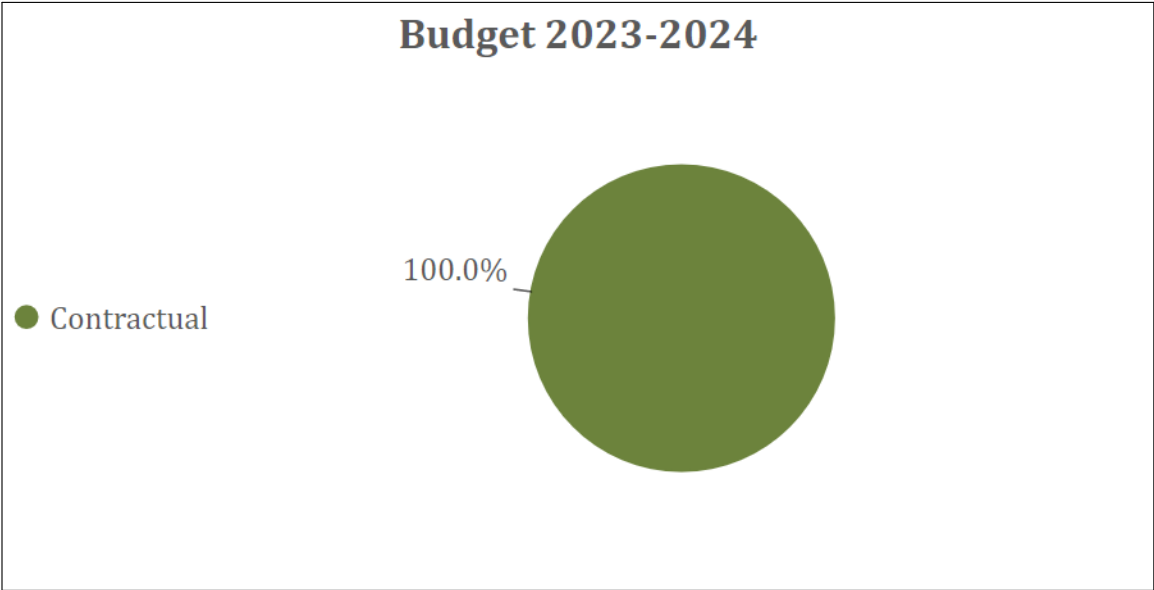
# Self Funded Insurance 081-8100



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 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Contractual	\$ 11,603,944	\$ 13,450,003	\$ 12,449,861	\$ 13,609,244
<b>Total</b>	<b>\$ 11,603,944</b>	<b>\$ 13,450,003</b>	<b>\$ 12,449,861</b>	<b>\$ 13,609,244</b>





(This page intentionally left blank.)

# **LONGMIRE CREEK ESTATES PID FUND**

FY 23-24 Budget Summary  
Longmire Creek Estates PID Fund

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 48,244	\$ 48,244	\$ 71,744	\$ -	\$ 71,744	\$ -	0.0%
Revenues:								
Revenues	\$ 80,999	\$ 82,000	\$ 88,280	\$ 84,000	\$ -	\$ 84,000	\$ 2,000	2.4%
Total Revenues	\$ 80,999	\$ 82,000	\$ 88,280	\$ 84,000	\$ -	\$ 84,000	\$ 2,000	2.4%
Total Resources:	\$ 80,999	\$ 130,244	\$ 136,524	\$ 155,744	\$ -	\$ 155,744	\$ 2,000	1.5%
Expenditures:								
Longmire Creek	\$ 64,564	\$ 64,780	\$ 64,780	\$ 64,912	\$ -	\$ 64,912	\$ 132	0.2%
Total Expenditures	\$ 64,564	\$ 64,780	\$ 64,780	\$ 64,912	\$ -	\$ 64,912	\$ 132	0.2%
New Fund Balance:		\$ 65,464	\$ 71,744	\$ 90,832		\$ 90,832		
Breakdown of Transfer Out:								
	General Obligation Debt Service Fund			\$ 58,732				
	Total			\$ 58,732				

## Longmire Creek Estates PID Fund Revenues

Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
6020 - Penalty and Interest	\$ -	\$ -	\$ 198	\$ -
<b>Penalties and Interest Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 198</b>	<b>\$ -</b>
6075 - PID Assessment Revenue	80,999	82,000	88,082	84,000
<b>Miscellaneous Subtotal</b>	<b>\$ 80,999</b>	<b>\$ 82,000</b>	<b>\$ 88,082</b>	<b>\$ 84,000</b>
<b>Total Revenues</b>	<b>\$ 80,999</b>	<b>\$ 82,000</b>	<b>\$ 88,280</b>	<b>\$ 84,000</b>

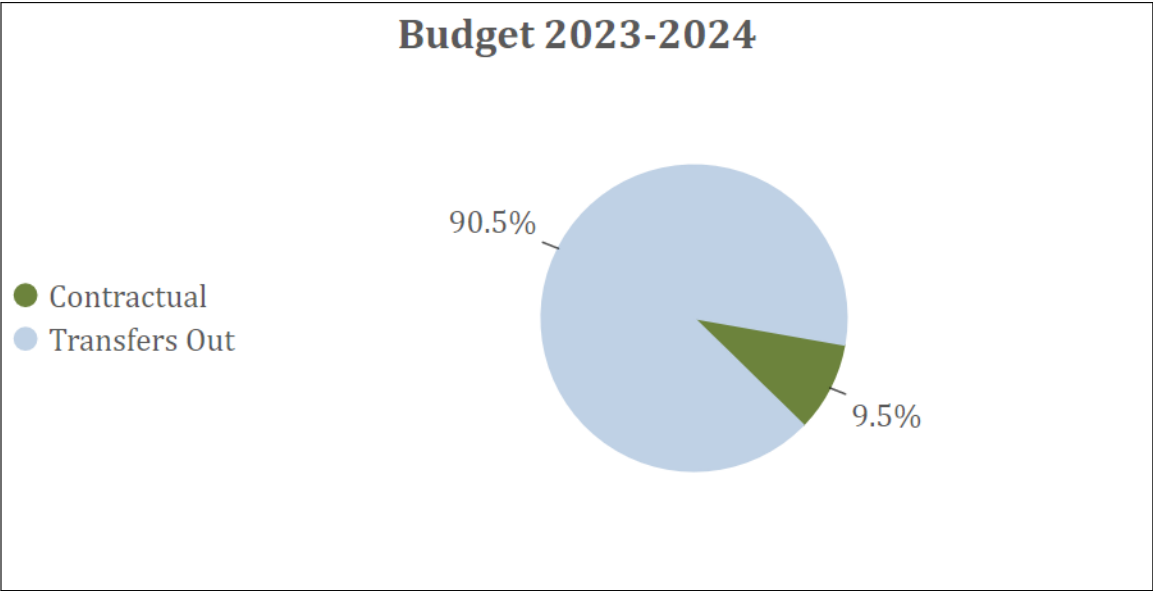
# Longmire Creek Estates PID 082-8210



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 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Contractual	\$ 5,677	\$ 6,000	\$ 6,000	\$ 6,180
Transfers Out	58,887	58,780	58,780	58,732
<b>Total</b>	<b>\$ 64,564</b>	<b>\$ 64,780</b>	<b>\$ 64,780</b>	<b>\$ 64,912</b>



# **WEDGEWOOD FALLS PID FUND**



FY 23-24 Budget Summary Wedgewood Falls PID Fund								
Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 178,231	\$ 178,231	\$ 249,586	\$ -	\$ 249,586	\$ -	0.0%
Revenues:								
Revenues	\$ 187,971	\$ 182,000	\$ 201,696	\$ 185,000	\$ -	\$ 185,000	\$ 3,000	1.6%
Total Revenues	\$ 187,971	\$ 182,000	\$ 201,696	\$ 185,000	\$ -	\$ 185,000	\$ 3,000	1.6%
Total Resources:	\$ 187,971	\$ 360,231	\$ 379,927	\$ 434,586	\$ -	\$ 434,586	\$ 3,000	0.8%
Expenditures:								
Wedgewood Falls	\$ 129,713	\$ 129,766	\$ 130,341	\$ 130,668	\$ -	\$ 130,668	\$ 902	0.7%
Total Expenditures	\$ 129,713	\$ 129,766	\$ 130,341	\$ 130,668	\$ -	\$ 130,668	\$ 902	0.7%
New Fund Balance:		\$ 230,465	\$ 249,586	\$ 303,918		\$ 303,918		
Breakdown of Transfer Out:								
	General Obligation Debt Service Fund			\$ 118,668				
	Total			\$ 118,668				

## Wedgeood Falls PID Fund Revenues

Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
6020 - Penalty and Interest	\$ 323	\$ -	\$ 196	\$ -
<b>Penalties and Interest Subtotal</b>	<b>\$ 323</b>	<b>\$ -</b>	<b>\$ 196</b>	<b>\$ -</b>
6075 - PID Assessment Revenue	187,648	182,000	201,500	185,000
<b>Miscellaneous Subtotal</b>	<b>\$ 187,648</b>	<b>\$ 182,000</b>	<b>\$ 201,500</b>	<b>\$ 185,000</b>
<b>Total Revenues</b>	<b>\$ 187,971</b>	<b>\$ 182,000</b>	<b>\$ 201,696</b>	<b>\$ 185,000</b>

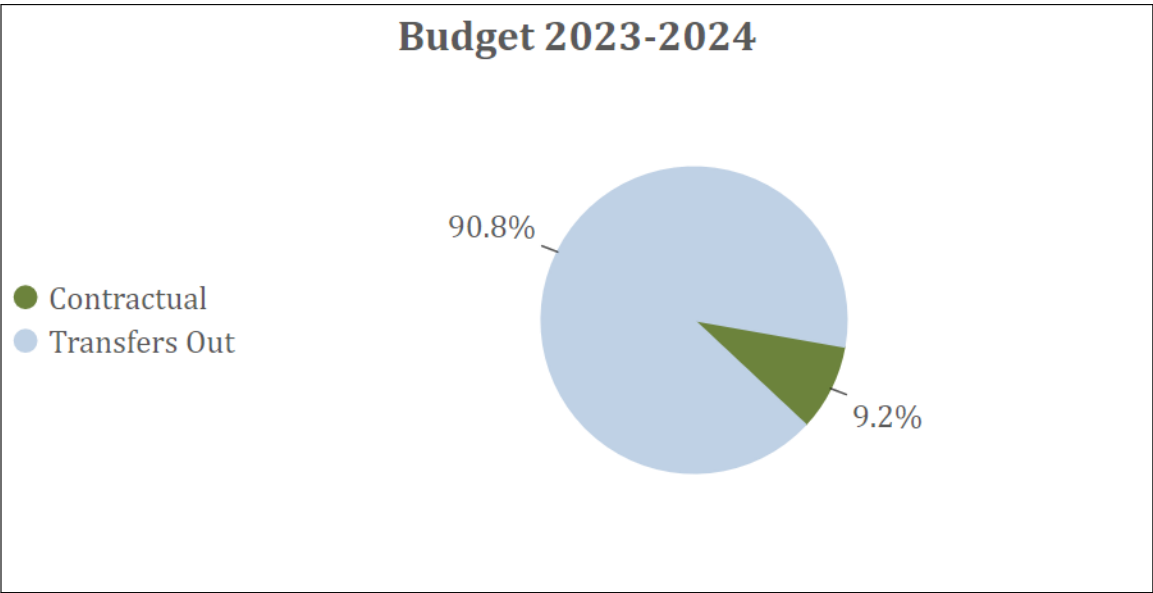
# Wedgeood Falls PID 083-8310



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 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Contractual	\$ 10,731	\$ 11,000	\$ 11,575	\$ 12,000
Transfers Out	118,982	118,766	118,766	118,668
Total	<u>\$ 129,713</u>	<u>\$ 129,766</u>	<u>\$ 130,341</u>	<u>\$ 130,668</u>



# **SHADOW LAKES PID FUND**

FY 23-24 Budget Summary  
Shadow Lakes PID Fund

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 75,964	\$ 75,964	\$ 90,227	\$ -	\$ 90,227	\$ -	0.0%
Revenues:								
Revenues	\$ 190,765	\$ 190,000	\$ 193,950	\$ 190,000	\$ -	\$ 190,000	\$ -	0.0%
Total Revenues	\$ 190,765	\$ 190,000	\$ 193,950	\$ 190,000	\$ -	\$ 190,000	\$ -	0.0%
Total Resources:	\$ 190,765	\$ 265,964	\$ 269,914	\$ 280,227	\$ -	\$ 280,227	\$ -	0.0%
Expenditures:								
Shadow Lakes PID	\$ 179,298	\$ 179,557	\$ 179,687	\$ 179,809	\$ -	\$ 179,809	\$ 252	0.1%
Total Expenditures	\$ 179,298	\$ 179,557	\$ 179,687	\$ 179,809	\$ -	\$ 179,809	\$ 252	0.1%
New Fund Balance:		\$ 86,407	\$ 90,227	\$ 100,418		\$ 100,418		
Breakdown of Transfer Out:								
	General Obligation Debt Service Fund			\$ 168,609				
	Total			\$ 168,609				

## Shadow Lakes PID Fund Revenues

Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
6020 - Penalty and Interest	\$ 315	\$ -	\$ 875	\$ -
<b>Penalties and Interest Subtotal</b>	<b>\$ 315</b>	<b>\$ -</b>	<b>\$ 875</b>	<b>\$ -</b>
6075 - PID Assessment Revenue	190,450	190,000	193,075	190,000
<b>Miscellaneous Subtotal</b>	<b>\$ 190,450</b>	<b>\$ 190,000</b>	<b>\$ 193,075</b>	<b>\$ 190,000</b>
<b>Total Revenues</b>	<b>\$ 190,765</b>	<b>\$ 190,000</b>	<b>\$ 193,950</b>	<b>\$ 190,000</b>

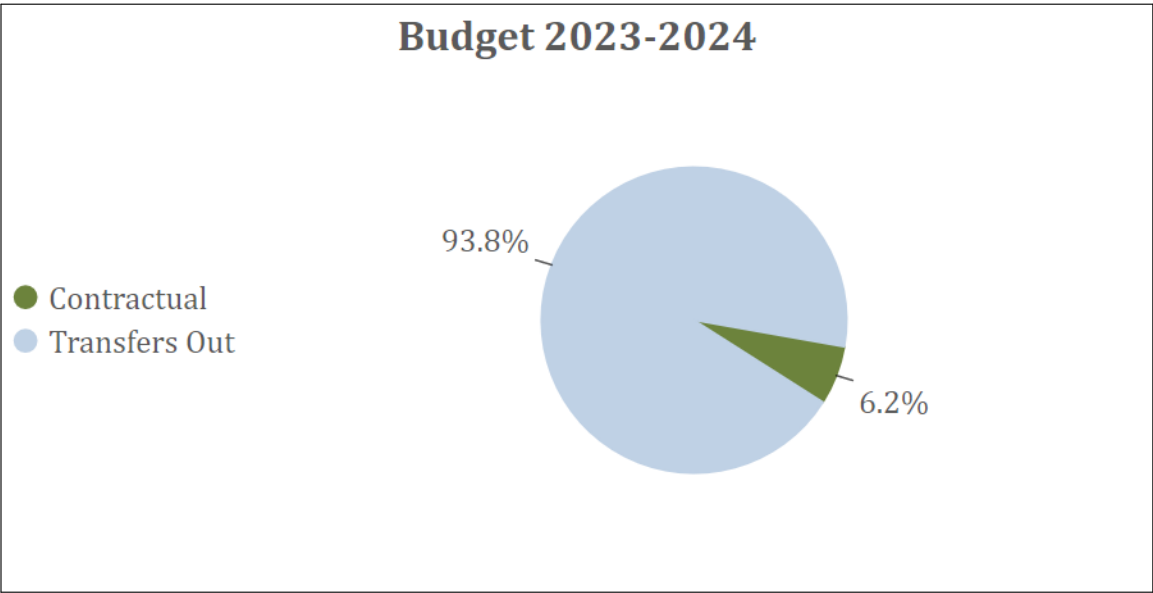
# Shadow Lakes PID 084-8410



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 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Contractual	\$ 11,004	\$ 11,000	\$ 11,130	\$ 11,200
Transfers Out	168,294	168,557	168,557	168,609
<b>Total</b>	<b>\$ 179,298</b>	<b>\$ 179,557</b>	<b>\$ 179,687</b>	<b>\$ 179,809</b>



# **ANIMAL SHELTER RESERVE FUND**



FY 23-24 Budget Summary  
Animal Shelter Reserve Fund

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 622,552	\$ 622,552	\$ 743,415	\$ -	\$ 743,415	\$ -	0.0%
Revenues:								
Revenues	\$ 179,400	\$ 268,241	\$ 183,555	\$ 183,555	\$ -	\$ 183,555	\$ (84,686)	-31.6%
Total Revenues	\$ 179,400	\$ 268,241	\$ 183,555	\$ 183,555	\$ -	\$ 183,555	\$ (84,686)	-31.6%
Total Resources:	\$ 179,400	\$ 890,793	\$ 806,107	\$ 926,970	\$ -	\$ 926,970	\$ (84,686)	-9.5%
Expenditures:								
Animal Shelter	\$ 53,253	\$ 97,890	\$ 62,692	\$ 13,250	\$ -	\$ 13,250	\$ (84,640)	-86.5%
Total Expenditures	\$ 53,253	\$ 97,890	\$ 62,692	\$ 13,250	\$ -	\$ 13,250	\$ (84,640)	-86.5%
New Fund Balance:		\$ 792,903	\$ 743,415	\$ 913,720		\$ 913,720		

## Animal Shelter Reserve Fund Revenues

Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
6106 - Intergovernmental - Local	\$ 179,400	\$ 179,400	\$ 179,400	\$ 179,400
6010 - Interest On Investments	-	-	4,155	4,155
<b>Investment Income Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,155</b>	<b>\$ 4,155</b>
6110 - Insurance Proceeds	-	88,841	-	-
<b>Miscellaneous Subtotal</b>	<b>\$ -</b>	<b>\$ 88,841</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues</b>	<b>\$ 179,400</b>	<b>\$ 268,241</b>	<b>\$ 183,555</b>	<b>\$ 183,555</b>

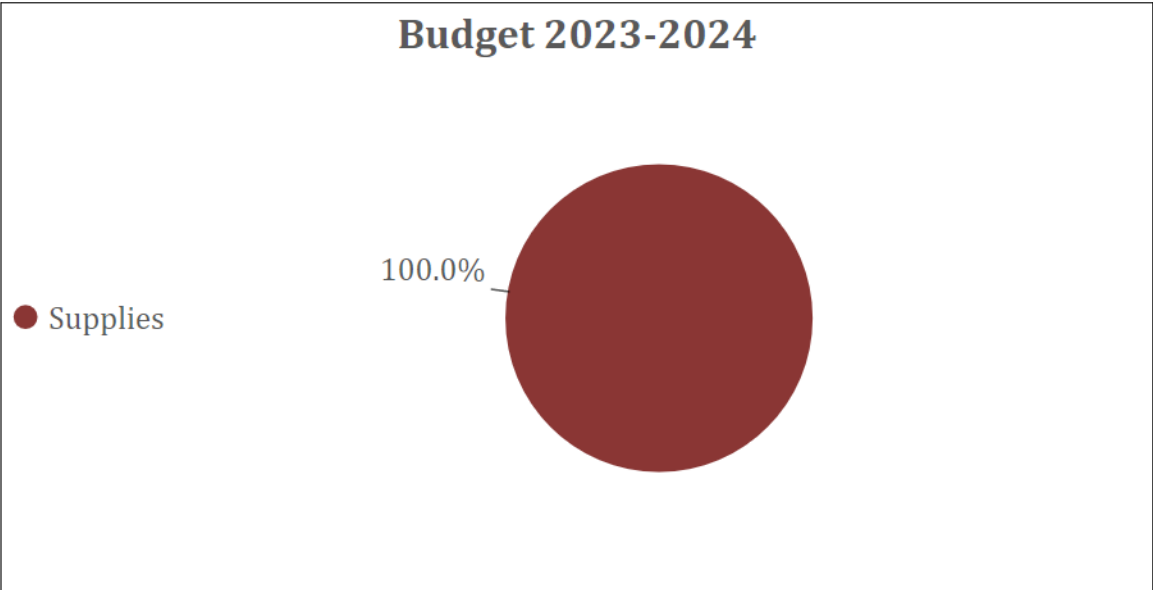
# Animal Shelter Reserve 088-1206



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 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Supplies	\$ 44,860	\$ 48,448	\$ 13,250	\$ 13,250
Capital Outlay	8,393	49,442	49,442	-
Total	\$ 53,253	\$ 97,890	\$ 62,692	\$ 13,250



# **TECHNOLOGY REPLACEMENT FUND**

FY 23-24 Budget Summary  
Technology Replacement Fund

Type	Actual FY 21-22	Amended FY 22-23	Estimate FY 22-23	Base FY 23-24	Supplemental FY 23-24	Proposed FY 23-24	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 662,742	\$ 662,742	\$ 710,031	\$ -	\$ 710,031	\$ -	0.0%
Revenues:								
Revenues	\$ 975,000	\$ 1,379,550	\$ 1,379,550	\$ 1,110,000	\$ -	\$ 1,110,000	\$ (269,550)	-19.5%
Total Revenues	\$ 975,000	\$ 1,379,550	\$ 1,379,550	\$ 1,110,000	\$ -	\$ 1,110,000	\$ (269,550)	-19.5%
Total Resources:	\$ 975,000	\$ 2,042,292	\$ 2,042,292	\$ 1,820,031	\$ -	\$ 1,820,031	\$ (269,550)	-13.2%
Expenditures:								
Information Technology	\$ 465,119	\$ 1,332,261	\$ 1,332,261	\$ 1,001,732	\$ -	\$ 1,001,732	\$ (330,529)	-24.8%
Total Expenditures	\$ 465,119	\$ 1,332,261	\$ 1,332,261	\$ 1,001,732	\$ -	\$ 1,001,732	\$ (330,529)	-24.8%
New Fund Balance:		\$ 710,031	\$ 710,031	\$ 818,299		\$ 818,299		

Breakdown of Transfer In:

General Fund	\$ 981,261
Water and Sewer Operating Fund	117,035
Hotel Occupancy Tax Fund	5,202
CIDC General Fund	6,502
Total	\$ 1,110,000

**FY 23-24 Supplemental Requests  
Technology Replacement Fund**

Department / Division		Supplemental Request Title	Requested TR Funding	Approved TR Funding	Type
150-1130	Technology Replacement	Ipad Cost	\$ 19,000	\$ 19,000	Technology Replacement Fund
150-1130	Technology Replacement	Laptop Cost	51,400	51,400	Technology Replacement Fund
150-1130	Technology Replacement	Desktop Cost	82,400	82,400	Technology Replacement Fund
150-1130	Technology Replacement	Desktop Shared Cost	4,600	4,600	Technology Replacement Fund
150-1130	Technology Replacement	Conference Rm Desktop Cost	10,500	10,500	Technology Replacement Fund
150-1130	Technology Replacement	Patrol MDT Cost	112,260	112,260	Technology Replacement Fund
150-1130	Technology Replacement	Fire MDT Cost	106,400	106,400	Technology Replacement Fund
150-1130	Technology Replacement	Modems	24,200	24,200	Technology Replacement Fund
150-1130	Technology Replacement	Server	54,000	54,000	Technology Replacement Fund
150-1130	Technology Replacement	Switches/Routers	84,000	84,000	Technology Replacement Fund
150-1130	Technology Replacement	Storage	375,000	375,000	Technology Replacement Fund
150-1130	Technology Replacement	Firewalls	36,722	36,722	Technology Replacement Fund
150-1130	Technology Replacement	UPS - 10 Year asset	5,500	5,500	Technology Replacement Fund
150-1130	Technology Replacement	UPS - 5 Year asset	5,900	5,900	Technology Replacement Fund
150-1130	Technology Replacement	Server Room HVAC	-	-	Technology Replacement Fund
150-1130	Technology Replacement	VOIP Phones	13,650	13,650	Technology Replacement Fund
150-1130	Technology Replacement	Wireless Access Points	16,200	16,200	Technology Replacement Fund
<b>Technology Replacement Total</b>			<b>\$ 1,001,732</b>	<b>\$ 1,001,732</b>	

# Technology Replacement Fund Revenues

	Account	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
6550 - Transfer In		\$ 975,000	\$ 1,379,550	\$ 1,379,550	\$ 1,110,000
Transfers In Subtotal		\$ 975,000	\$ 1,379,550	\$ 1,379,550	\$ 1,110,000
Total Revenues		\$ 975,000	\$ 1,379,550	\$ 1,379,550	\$ 1,110,000

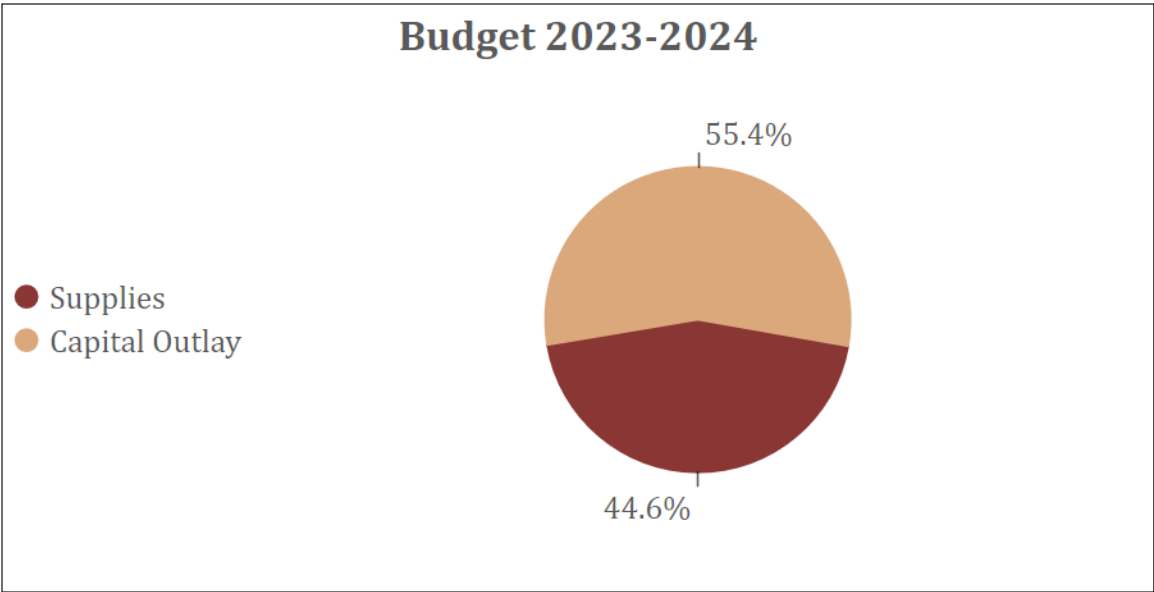
# Technology Replacement Fund 150-1130



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

## Expenditure Summary for FY 2023 - 2024

	Actual 2021-2022	Amended 2022-2023	Estimated 2022-2023	Budgeted 2023-2024
Supplies	\$ 156,828	\$ 420,960	\$ 420,960	\$ 446,510
Capital Outlay	308,291	911,301	911,301	555,222
<b>Total</b>	<b>\$ 465,119</b>	<b>\$ 1,332,261</b>	<b>\$ 1,332,261</b>	<b>\$ 1,001,732</b>







(This page intentionally left blank.)



October 1, 2023

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, 2023, through September 30, 2024). 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 23-24, by category, are as follows:

Category	# of Projects	FY 23-24 Budget
Streets	20	\$ 44,081,000
Signals	8	5,332,000
Facilities	2	8,639,000
Parks	2	35,634,000
Drainage	4	4,362,000
Transportation Grants	0	-
	36	\$ 98,048,000

## Water and Sewer Capital Projects

The Water and Sewer capital projects budgeted for FY 23-24, by category, are as follows:

Category	# of Projects	FY 23-24 Budget
Water	17	\$ 37,452,000
Sewer	20	45,531,000
	37	\$ 82,983,000

## 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 project included in the FY 23-24 CIP are for installing water infrastructure specifically for this expansion.

Category	# of Projects	FY 23-24 Budget
Streets	0	\$ -
Signals	0	-
Water	1	3,800,000
Sewer	0	-
	1	\$ 3,800,000

## 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 in FY 21-22. 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 23-24 Budget
Water	1	\$ 124,000
Sewer	0	-
	1	\$ 124,000

Other capital funds will be budgeted in FY 23-24, 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.

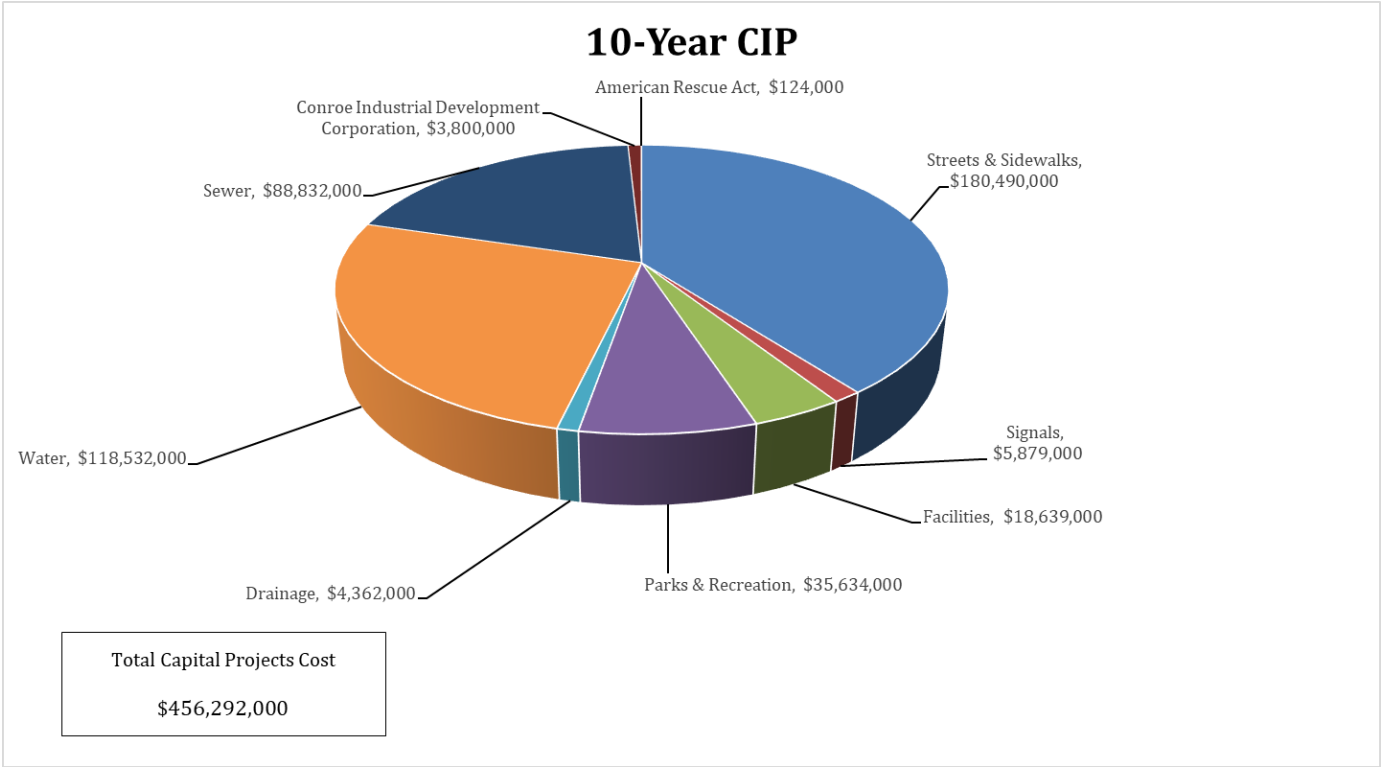
**Impact on the Operating Budget**

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 \$8,736,134. 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 \$456,292,000 with the first year being \$184,955,000. The largest costs in the 10-year CIP are for streets, facilities, and water projects. The CIP will be funded from various sources, including certificates of obligation, intergovernmental revenues, transfer from other funds, and current funds. The funding for these projects is either already in place or has been properly planned for; therefore, I respectfully submit this capital budget for your review and approval.

Respectfully submitted,

*Jody Czajkoski*

Jody Czajkoski  
Mayor

**City of Conroe**  
**Summary of Operating Budget Impact**  
**FY 2023-2024**

**General Government Capital Projects**

Project	Project Code	2024	2025	2026	2027	2028	2029-2033	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	-	(228,652)	(230,425)	(233,034)	(235,694)	(970,465)	(1,898,270)
Oscar Johnson, Jr. Community Center	H64	(35,229)	(1,216,921)	(1,273,715)	(1,307,475)	(1,333,571)	(7,056,268)	(12,223,179)
Fire Department - Fire Station - Grand Central Park	TBD	-	-	-	-	(1,881,649)	(7,825,035)	(9,706,684)
<b>Total Expenditures</b>		\$ (35,229)	\$ (1,445,573)	\$ (1,504,140)	\$ (1,540,509)	\$ (3,450,914)	\$ (15,851,768)	\$ (23,828,134)
<b>Net Total Cost</b>		\$ (35,229)	\$ (35,573)	\$ (34,140)	\$ (10,509)	\$ (1,860,914)	\$ (6,759,768)	\$ (8,736,134)

**Water and Sewer Capital Projects**

Project	Project Code	2024	2025	2026	2027	2028	2029-2033	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 14<sup>th</sup> day of September, 2023, 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, Marsha Porter**, did convene in public session in the Council Chambers of the City Hall at 300 West Davis in Conroe, Texas. The roll being first called, a quorum was established, all members being present except the following, to wit: Councilman Hardman. 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. 2675-23

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, 2023, AND ENDING SEPTEMBER 30, 2024; APPROPRIATING FUNDS IN ACCORDANCE WITH THE BUDGET; PROVIDING FOR EFFECTIVE DATE AND ORDAINING OTHER RELATED MATTERS

### III.

Upon motion of Council Member Wood, seconded by Council Member Porter, 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 14<sup>th</sup> day of September, 2023.

  
SOCO M. GORJON, City Secretary

ORDINANCE NO. 2675-23

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, 2023, AND ENDING SEPTEMBER 30, 2024; 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, 2023, and ending September 30, 2024; 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, 2023, and ending September 30, 2024.

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:



<b>Capital Budget for FY 23-24</b>	
<b>General Government</b>	
Streets	\$ 44,081,000
Signals	5,332,000
Facilities	8,639,000
Parks	35,634,000
Drainage	4,362,000
Total	<b>\$ 98,048,000</b>
<b>Water &amp; Sewer</b>	
Water	\$ 37,452,000
Sewer	45,531,000
Total	<b>\$ 82,983,000</b>
<b>Conroe Industrial Development Corporation</b>	
Water	\$ 3,800,000
Total	<b>\$ 3,800,000</b>
<b>American Rescue Act</b>	
Water	\$ 124,000
Total	<b>\$ 124,000</b>
<b>Total FY 23-24 Appropriation</b>	<b>\$ 184,955,000</b>

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/Director of Finance 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.

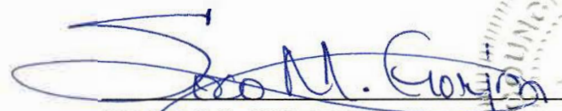
PASSED AND APPROVED this the 14<sup>th</sup> day of September, 2023.

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

APPROVED AS TO FORM:

  
\_\_\_\_\_  
MICHAEL T. GARNER, Int. City Attorney

ATTEST:

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





(This page intentionally left blank.)

City of Conroe  
General Government Capital Projects  
SUMMARY OF MULTI-YEAR PLAN FOR FUNDING  
FY 2023-2024 Adopted

Streets:

Project Title	Project Code	Rank	Priority	Prior Budgets	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2029-2033	Total Project Cost	Total Other Sources	Notes	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2029-2033	New Debt
Road Widening with Improvements - TIRZ #3 - Old Conroe Road North Section - HGAC Participation	H31	C	High	9,385,000	-	-	18,035,000	15,997,000	15,996,000	-	59,413,000	38,393,000	1	-	-	5,237,000	3,199,000	3,199,000	-	11,635,000
Road Widening with Improvements - Old Conroe Road South Section - HGAC Participation	G58	C	High	6,885,000	-	2,038,000	18,497,000	15,997,000	15,996,000	-	59,413,000	38,393,000	1	-	2,038,000	5,699,000	3,199,000	3,199,000	-	14,135,000
Roadway Extension - Mike Meador Boulevard	I02	C	High	1,000,000	-	-	-	-	-	-	1,000,000	-		-	-	-	-	-	-	-
Sidewalk - Dallas San Jacinto and North Thompson	I06	C	Low	246,000	-	-	-	-	-	-	246,000	-		-	-	-	-	-	-	-
Sidewalk - Davis - From Pacific to 10th Street	I07	C	High	125,000	-	-	-	-	-	-	125,000	-		-	-	-	-	-	-	-
Street Realignment - Dallas and Roberson Intersection	I04	C	High	130,000	-	-	-	-	-	-	130,000	-		-	-	-	-	-	-	-
Street Rehab - East Semands Street Area	I78	C	High	4,632,000	-	-	-	-	-	-	4,632,000	-		-	-	-	-	-	-	-
Street Rehab - Lake Conroe Forest Phase 1	I33	C	Low	4,742,000	-	-	-	-	-	-	4,742,000	-		-	-	-	-	-	-	-
Street Rehab - Rivershire Area	I52	C	High	260,000	-	-	-	-	-	-	260,000	-		-	-	-	-	-	-	-
Street Rehab - Service Center Area	I60	C	High	1,000	-	-	-	-	-	-	1,000	-		-	-	-	-	-	-	-
Street Rehab - Sunset Ridge	H42	C	High	2,931,000	-	-	-	-	-	-	2,931,000	-		-	-	-	-	-	-	-
Street Rehab - Tanglewood-Briarwood Phase 1A	G85	C	High	2,427,000	-	-	-	-	-	-	2,427,000	-		-	-	-	-	-	-	-
Street Rehab - Tanglewood-Briarwood Phase 2A	I03	C	Low	1,551,000	-	-	-	-	-	-	1,551,000	-		-	-	-	-	-	-	-
Underground Electrical Conversion - Downtown Alleys	I01	C	Low	1,000	-	-	-	-	-	-	1,000	-		-	-	-	-	-	-	-
Street Rehab - Lake Conroe Forest Phase 2	TBD	C	High	-	248,000	3,490,000	-	-	-	-	3,738,000	-		248,000	3,490,000	-	-	-	-	3,738,000
Street Rehab - Tanglewood-Briarwood Phase 2B	TBD	C	High	-	89,000	3,269,000	-	-	-	-	3,358,000	-		89,000	3,269,000	-	-	-	-	3,358,000
Street Reconstruct - East Dallas Street	TBD	C	Medium	-	-	3,094,000	-	-	-	-	3,094,000	-		-	3,094,000	-	-	-	-	3,094,000
Roadway Extension - Pacific Street	I85	01	High	-	530,000	-	-	-	-	-	530,000	-		530,000	-	-	-	-	-	530,000
Street Rehab - Glenwood Park	TBD	02	High	-	2,320,000	640,000	-	-	-	-	2,960,000	-		2,320,000	640,000	-	-	-	-	2,960,000
Street Rehab - Valwood Area - Congressional Earmark	TBD	04	High	-	5,218,000	-	-	-	-	-	5,218,000	4,174,000	1	1,044,000	-	-	-	-	-	1,044,000
Street Rehab and Drainage Upgrades - FM 1488 Area - Congressional Earmark	TBD	05	High	-	1,360,000	-	-	-	-	-	1,360,000	1,088,000	1	272,000	-	-	-	-	-	272,000
Roadway Extension - Airport Road - HGAC & CIDC	TBD	06	High	-	-	1,515,000	4,900,000	3,585,000	-	-	10,000,000	10,000,000	1,2	-	-	-	-	-	-	-
Road Widening - Foster Drive - HGAC	TBD	07	High	-	-	-	-	-	-	13,360,000	13,360,000	10,688,000	1	-	-	-	-	-	2,672,000	2,672,000
Total	20			\$ 34,316,000	\$ 9,765,000	\$ 14,046,000	\$ 41,432,000	\$ 35,579,000	\$ 31,992,000	\$ 13,360,000	\$ 180,490,000	\$ 102,736,000		\$ 4,503,000	\$ 12,531,000	\$ 10,936,000	\$ 6,398,000	\$ 6,398,000	\$ 2,672,000	\$ 43,438,000

Signals:

Project Title	Project Code	Rank	Priority	Prior Budgets	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2029-2033	Total Project Cost	Total Other Sources	Notes	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2029-2033	New Debt
Signal - League Line at Longmire Road	I35	C	High	37,000	-	-	-	-	-	-	37,000	-		-	-	-	-	-	-	-
Signal - Seven Coves at Farrel Road - CIDC	I77	C	High	428,000	-	-	-	-	-	-	428,000	428,000	2	-	-	-	-	-	-	-
Signal System Upgrades - City Wide Radars - 5 Year Plan	G95	C	High	300,000	-	-	-	-	-	-	300,000	-		-	-	-	-	-	-	-
Signal Upgrades - Mast Arms - Phase 1	I34	C	High	1,015,000	530,000	-	-	-	-	-	1,545,000	-		530,000	-	-	-	-	-	530,000
Signals Upgrades - IH-45 at North Loop 336	I76	C	High	486,000	-	-	-	-	-	-	486,000	-		-	-	-	-	-	-	-
Fiber Connectivity - South Loop 336 - East - Congressional Earmark	TBD	C	High	-	1,154,000	-	-	-	-	-	1,154,000	923,000	1	231,000	-	-	-	-	-	231,000
Fiber Connectivity - South Loop 336 - West - Congressional Earmark	TBD	C	High	-	1,382,000	-	-	-	-	-	1,382,000	1,106,000	1	276,000	-	-	-	-	-	276,000
Signal Upgrades - State Highway 75	TBD	01	Medium	-	-	547,000	-	-	-	-	547,000	-		-	547,000	-	-	-	-	547,000
Total	8			\$ 2,266,000	\$ 3,066,000	\$ 547,000	\$ -	\$ -	\$ -	\$ -	\$ 5,879,000	\$ 2,457,000		\$ 1,037,000	\$ 547,000	\$ -	\$ -	\$ -	\$ -	\$ 1,584,000

Other Sources Notes:

1. Intergovernmental  
2. Transfer from CIDC General Fund (009)  
3. Transfer from General Fund (001)

City of Conroe  
General Government Capital Projects  
SUMMARY OF MULTI-YEAR PLAN FOR FUNDING  
FY 2023-2024 Adopted

Facilities:

Project Title	Project Code	Rank	Priority	Prior Budgets	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2029-2033	Total Project Cost	Total Other Sources	Notes	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2029-2033	New Debt
Fire Department - Fire Station #8	I37	C	High	8,227,000	-	-	-	-	-	-	8,227,000	-		-	-	-	-	-	-	-
City Hall 1st Floor Improvements	I26	01	High	412,000	-	-	-	-	-	-	412,000	-		-	-	-	-	-	-	-
Fire Department - Fire Station - Grand Central Park	TBD	03	High	-	-	-	-	-	10,000,000	-	10,000,000	-		-	-	-	-	10,000,000	-	10,000,000
Total	2			\$ 8,639,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000	\$ -	\$ 18,639,000	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 10,000,000	\$ -	\$ 10,000,000

Parks:

Project Title	Project Code	Rank	Priority	Prior Budgets	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2029-2033	Total Project Cost	Total Other Sources	Notes	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2029-2033	New Debt
Oscar Johnson, Jr. Community Center	H64	C	High	35,434,000	-	-	-	-	-	-	35,434,000	696,000	3	-	-	-	-	-	-	-
Westside Recreation Center - HVAC Chiller	TBD	01	High	-	200,000	-	-	-	-	-	200,000	-		200,000	-	-	-	-	-	200,000
Total	2			\$ 35,434,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,634,000	\$ 696,000		\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000

Drainage:

Project Title	Project Code	Rank	Priority	Prior Budgets	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2029-2033	Total Project Cost	Total Other Sources	Notes	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2029-2033	New Debt
Culvert Replacement - Heritage Museum Driveway	I75	C	Low	315,000	-	-	-	-	-	-	315,000	-		-	-	-	-	-	-	-
Rehab - Alligator Creek Phase 1	I12	C	High	1,402,000	-	-	-	-	-	-	1,402,000	-		-	-	-	-	-	-	-
BRIC/FMA Grants	TBD	C	Medium	-	350,000	-	-	-	-	-	350,000	-		350,000	-	-	-	-	-	350,000
Drainage Improvements - Lilly Boulevard	TBD	C	Low	-	2,295,000	-	-	-	-	-	2,295,000	-		2,295,000	-	-	-	-	-	2,295,000
Total	4			\$ 1,717,000	\$ 2,645,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,362,000	\$ -		\$ 2,645,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,645,000

Grand Total	36			\$ 82,372,000	\$ 15,676,000	\$ 14,593,000	\$ 41,432,000	\$ 35,579,000	\$ 41,992,000	\$ 13,360,000	\$ 245,004,000	\$ 105,889,000		\$ 8,385,000	\$ 13,078,000	\$ 10,936,000	\$ 6,398,000	\$ 16,398,000	\$ 2,672,000	\$ 57,867,000
-------------	----	--	--	---------------	---------------	---------------	---------------	---------------	---------------	---------------	----------------	----------------	--	--------------	---------------	---------------	--------------	---------------	--------------	---------------

Other Sources Notes:

1. Intergovernmental  
2. Transfer from CIDC General Fund (009)  
3. Transfer from General Fund (001)

<div> <div>City of Conroe</div> <div>Water and Sewer Capital Projects</div> <div>SUMMARY OF MULTI-YEAR PLAN FOR FUNDING</div> <div>FY 2023-2024 Adopted</div> </div>																				
Water:																				
Project Title	Project Code	Rank	Priority	Prior Budgets	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2029-2033	Total Project Cost	Total Other Sources	Notes	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2029-2033	New Debt
Water Line Extension - FM 2854 - Developer Agreement - MUD 183	I68	C	High	1,625,000	-	-	-	-	-	-	1,625,000	-		-	-	-	-	-	-	-
Water Line Extension - Old Highway 105 - Developer Agreement - MUD 183	I69	C	High	741,000	-	-	-	-	-	-	741,000	-		-	-	-	-	-	-	-
Water Line Extension - Water Well No. 24 Blending	H05	C	High	298,000	-	-	-	-	-	-	298,000	-		-	-	-	-	-	-	-
Water Line Rehab - Conroe Hospital Area	I44	C	High	1,438,000	1,834,000	-	-	-	-	-	3,272,000	-		1,834,000	-	-	-	-	-	1,834,000
Water Plant - Moran Ranch - Developer Agreement	I53	C	High	9,456,000	400,000	-	-	-	-	-	9,856,000	-		400,000	-	-	-	-	-	400,000
Water Plant - Conroe Industrial Park West - CIDC	I54	C	High	368,000	-	-	-	-	-	-	368,000	368,000	2	-	-	-	-	-	-	-
Water Plant - Northwest Operational Zone	I66	C	Low	500,000	-	-	-	-	-	-	500,000	-		-	-	-	-	-	-	-
Water Plant - Seven Coves Area - CIDC	I43	C	High	8,928,000	-	-	-	-	-	-	8,928,000	8,928,000	2	-	-	-	-	-	-	-
Water Extension - Old Montgomery Road - Developer Agreement	TBD	C	High	-	2,250,000	-	-	-	-	-	2,250,000	-		2,250,000	-	-	-	-	-	2,250,000
Water Line Extension - Dream Center	TBD	C	High	-	388,000	-	-	-	-	-	388,000	-		388,000	-	-	-	-	-	388,000
Water Well Re-Drilling - Plant #14	I83	C	High	500,000	3,780,000	-	-	-	-	-	4,280,000	-		3,780,000	-	-	-	-	-	3,780,000
Water Well Re-Drilling - Plant #6	I82	C	High	500,000	3,740,000	-	-	-	-	-	4,240,000	-		3,740,000	-	-	-	-	-	3,740,000
Water Line Rehab - Park Oak Drive	TBD	C	High	-	706,000	-	-	-	-	-	706,000	-		706,000	-	-	-	-	-	706,000
Water Line Rehab - Bybee Street Area	TBD	C	High	-	-	1,900,000	-	-	-	-	1,900,000	-		-	1,900,000	-	-	-	-	1,900,000
Water Line Rehab - East Dallas Street	TBD	02	Medium	-	-	731,000	-	-	-	-	731,000	-		-	731,000	-	-	-	-	731,000
Water Well Re-Drilling and Control Building - Plant #5	TBD	03	High	-	-	-	723,000	6,483,000	-	-	7,206,000	-		-	-	723,000	6,483,000	-	-	7,206,000
Water Rehab - Artesian Area	TBD	04	High	-	-	5,040,000	-	-	-	-	5,040,000	-		-	5,040,000	-	-	-	-	5,040,000
Water Line Extension - TimberPointe - Developer Agreement	TBD	05	High	-	-	2,767,000	-	-	-	-	2,767,000	-		-	2,767,000	-	-	-	-	2,767,000
Water Line Replacement - First Street	TBD	06	High	-	-	264,000	1,428,000	-	-	-	1,692,000	-		-	264,000	1,428,000	-	-	-	1,692,000
Water Well Re-Drilling - Plant #18	TBD	07	High	-	-	-	5,230,000	-	-	-	5,230,000	-		-	-	5,230,000	-	-	-	5,230,000
Water Plant Building Replacement - Water Well #4	TBD	08	Low	-	-	-	492,000	-	-	-	492,000	-		-	-	492,000	-	-	-	492,000
Water Line Extension - IH-45 across San Jacinto River	TBD	09	High	-	-	-	813,000	-	-	-	813,000	-		-	-	813,000	-	-	-	813,000
Water Line Rehab - Loop 336 at IH-45	TBD	10	High	-	-	-	4,928,000	-	-	-	4,928,000	-		-	-	4,928,000	-	-	-	4,928,000
Water Line Extension - Strong Horse	TBD	11	High	-	-	-	768,000	-	-	-	768,000	-		-	-	768,000	-	-	-	768,000
Water Line Extension - FM 1097 & IH-45 - CIDC	TBD	12	High	-	-	-	2,782,000	-	-	-	2,782,000	2,782,000	2	-	-	-	-	-	-	-
Water Well Re-Drilling - Plant #13	TBD	13	High	-	-	-	-	5,210,000	-	-	5,210,000	-		-	-	-	5,210,000	-	-	5,210,000
Water Line Rehab - Forest Estates & Wroxton Area	TBD	14	Medium	-	-	667,000	4,982,000	-	-	-	5,649,000	-		-	667,000	4,982,000	-	-	-	5,649,000
Water Line Rehab - Cable Street Area	TBD	15	Medium	-	-	-	-	1,763,000	-	-	1,763,000	-		-	-	-	1,763,000	-	-	1,763,000
Water Rehab - Oak Hollow	TBD	16	Medium	-	-	-	-	3,228,000	-	-	3,228,000	-		-	-	-	3,228,000	-	-	3,228,000
Water Line Replacement - Teas Lake Drive	TBD	17	Medium	-	-	-	-	1,344,000	-	-	1,344,000	-		-	-	-	1,344,000	-	-	1,344,000
Water Line Extension - FM 1484	TBD	18	Medium	-	-	-	-	6,669,000	-	-	6,669,000	-		-	-	-	6,669,000	-	-	6,669,000
Water Line Extension - Clopton Farms	TBD	19	Medium	-	-	-	-	506,000	-	-	506,000	-		-	-	-	506,000	-	-	506,000
Water Line Extension - McCaleb Road	TBD	20	Medium	-	-	-	-	838,000	-	-	838,000	-		-	-	-	838,000	-	-	838,000
Water Well Re-Drilling - Plant #7	TBD	21	High	-	-	-	-	-	5,230,000	-	5,230,000	-		-	-	-	-	5,230,000	-	5,230,000
Water Well Re-Drilling - Plant #15	TBD	22	High	-	-	-	-	-	-	5,410,000	5,410,000	-		-	-	-	-	-	5,410,000	5,410,000
Water Line Replacement - SH-75 North and Industrial Lane - CIDC	TBD	23	Medium	-	-	-	-	-	2,704,000	-	2,704,000	2,704,000	2	-	-	-	-	-	-	-
Water Plant - Thousand Trails	TBD	24	High	-	-	-	-	-	-	8,180,000	8,180,000	-		-	-	-	-	-	8,180,000	8,180,000
Total	17			\$ 24,354,000	\$ 13,098,000	\$ 11,369,000	\$ 22,146,000	\$ 26,041,000	\$ 7,934,000	\$ 13,590,000	\$ 118,532,000	\$ 14,782,000		\$ 13,098,000	\$ 11,369,000	\$ 19,364,000	\$ 26,041,000	\$ 5,230,000	\$ 13,590,000	\$ 88,692,000
Other Sources:																				
1. Intergovernmental																				
2. Transfer from CIDC General Fund (009)																				
3. Project Savings																				

City of Conroe

Water and Sewer Capital Projects

SUMMARY OF MULTI-YEAR PLAN FOR FUNDING

FY 2023-2024 Adopted

Sewer:

Project Title	Project Code	Rank	Priority	Prior Budgets	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2029-2033	Total Project Cost	Total Other Sources	Notes	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2029-2033	New Debt
Treatment Plant - Construction of New Plant - Phase IV	975	C	High	1,727,000	-	-	-	-	-	-	1,727,000	1,587,000	3	-	-	-	-	-	-	-
Gravity Main Replacement - Grand Lake Creek	I57	C	Medium	4,276,000	-	-	-	-	-	-	4,276,000	-		-	-	-	-	-	-	-
Gravity Main Replacement - Silverdale	I56	C	High	1,909,000	25,000	-	-	-	-	-	1,934,000	-		25,000	-	-	-	-	-	25,000
Gravity Main Replacement - Upper Stewart Creek Phase 1	H55	C	High	1,918,000	-	-	-	-	-	-	1,918,000	-		-	-	-	-	-	-	-
Gravity Sewer Trunk Line - FM 2854 - Developer Agreement - MUD 183	I71	C	High	481,000	7,032,000	-	-	-	-	-	7,513,000	-		7,032,000	-	-	-	-	-	7,032,000
Lift Station Consolidation - Area No. 02	I16	C	High	531,000	-	-	-	-	-	-	531,000	-		-	-	-	-	-	-	-
Lift Station Expansion - SH 105 West	I84	C	High	2,558,000	-	-	-	-	-	-	2,558,000	-		-	-	-	-	-	-	-
Lift Station Expansion and Install Force Main - Forest Creek	I58	C	High	1,504,000	-	-	-	-	-	-	1,504,000	-		-	-	-	-	-	-	-
Lift Station Upgrade - Camp Silver Springs	I55	C	High	271,000	-	-	-	-	-	-	271,000	-		-	-	-	-	-	-	-
Sewer Rehab and Expansion of Lift Station - Camp Silver Springs Option 1	H60	C	High	24,000	-	-	-	-	-	-	24,000	-		-	-	-	-	-	-	-
SSOI Program - Section 9	I74	C	High	850,000	-	-	-	-	-	-	850,000	-		-	-	-	-	-	-	-
Trunk Line Replacement - Stewarts Creek - Avenue M to Ed Kharbat	H56	C	High	235,000	-	-	-	-	-	-	235,000	-		-	-	-	-	-	-	-
SSOI Program - Section 10	TBD	C	High	-	850,000	-	-	-	-	-	850,000	-		850,000	-	-	-	-	-	850,000
SSOI Program - Section 11	TBD	C	High	-	-	850,000	-	-	-	-	850,000	-		-	850,000	-	-	-	-	850,000
SSOI Program - Section 12	TBD	C	High	-	-	-	850,000	-	-	-	850,000	-		-	-	850,000	-	-	-	850,000
SSOI Program - Section 13	TBD	C	High	-	-	-	-	850,000	-	-	850,000	-		-	-	-	850,000	-	-	850,000
SSOI Program - Section 14	TBD	C	High	-	-	-	-	-	850,000	-	850,000	-		-	-	-	-	850,000	-	850,000
Gravity Main Replacement - Downtown Area Phase 2 - North of Highway 105 - Mit/MOD Grant	TBD	C	High	-	7,500,000	-	-	-	-	-	7,500,000	6,000,000	1	1,500,000	-	-	-	-	-	1,500,000
Sewer Line Rehab - Rivershire Subdivision	TBD	01	High	-	5,000,000	-	-	-	-	-	5,000,000	-		5,000,000	-	-	-	-	-	5,000,000
Sewer Line Extension - McCaleb Road	TBD	02	High	-	3,640,000	-	-	-	-	-	3,640,000	-		3,640,000	-	-	-	-	-	3,640,000
Lift Station & Force Main Upgrades - Crighton Road	TBD	03	High	-	1,800,000	-	-	-	-	-	1,800,000	-		1,800,000	-	-	-	-	-	1,800,000
Lift Station Expansion & Gravity Main Replacement - LaSalle	TBD	04	High	-	3,400,000	-	-	-	-	-	3,400,000	-		3,400,000	-	-	-	-	-	3,400,000
Sewer Rehab - Tanglewood and Wiggins Village	TBD	05	High	-	-	5,930,000	-	-	-	-	5,930,000	-		-	5,930,000	-	-	-	-	5,930,000
Gravity Main Replacement - Live Oak Creek	TBD	06	High	-	-	1,487,000	-	-	-	-	1,487,000	-		-	1,487,000	-	-	-	-	1,487,000
Sewer Line Rehab - Artesian Area	TBD	07	Medium	-	-	3,964,000	-	-	-	-	3,964,000	-		-	3,964,000	-	-	-	-	3,964,000
Gravity Main Replacement - Downtown Area Phase 1-South of Highway 105 - CIDC SPLIT	TBD	08	High	-	-	4,200,000	-	-	-	-	4,200,000	2,100,000	2	-	2,100,000	-	-	-	-	2,100,000
Gravity Sewer Main Replacement - Highway 105	TBD	09	High	-	-	5,340,000	-	-	-	-	5,340,000	-		-	5,340,000	-	-	-	-	5,340,000
Trunk Line Replacement - White Oak Creek	TBD	10	Medium	-	-	4,971,000	-	-	-	-	4,971,000	-		-	4,971,000	-	-	-	-	4,971,000
Sewer Rehab - Foster Oaks	TBD	11	Medium	-	-	-	5,538,000	-	-	-	5,538,000	-		-	-	5,538,000	-	-	-	5,538,000
Sewer Rehab - North Loop 336 Area - Oxford to FM 3083	TBD	13	Medium	-	-	-	-	2,910,000	-	-	2,910,000	-		-	-	-	2,910,000	-	-	2,910,000
Lift Station Rehabilitation - Enchanted Stream - IH-45 South - Woodgate	TBD	14	Low	-	-	-	-	783,000	-	-	783,000	-		-	-	-	783,000	-	-	783,000
Gravity Main Replacement - FM 3083 - CIDC	TBD	15	Medium	-	-	-	-	3,400,000	-	-	3,400,000	3,400,000	2	-	-	-	-	-	-	-
Lift Station Expansion and Force Main Upgrades - Epcon	TBD	16	Low	-	-	-	-	-	-	1,378,000	1,378,000	-		-	-	-	-	-	1,378,000	1,378,000
Total	20			\$ 16,284,000	\$ 29,247,000	\$ 26,742,000	\$ 6,388,000	\$ 7,943,000	\$ 850,000	\$ 1,378,000	\$ 88,832,000	\$ 13,087,000		\$ 23,247,000	\$ 24,642,000	\$ 6,388,000	\$ 4,543,000	\$ 850,000	\$ 1,378,000	\$ 61,048,000
Grand Total				\$ 40,638,000	\$ 42,345,000	\$ 38,111,000	\$ 28,534,000	\$ 33,984,000	\$ 8,784,000	\$ 14,968,000	\$ 207,364,000	\$ 27,869,000		\$ 36,345,000	\$ 36,011,000	\$ 25,752,000	\$ 30,584,000	\$ 6,080,000	\$ 14,968,000	\$ 149,740,000

Other Sources:

1. Intergovernmental

2. Transfer from CIDC General Fund (009)

3. Project Savings

City of Conroe  
Conroe Industrial Development Corporation (CIDC) Capital Projects  
SUMMARY OF MULTI-YEAR PLAN FOR FUNDING  
FY 2023-2024 Adopted

Water:

Project Title	Project Code	Rank	Prior Budgets	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2029-2033	Total Project Cost	Total Other Sources	Notes	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2029-2033	New Debt
Water Plant - Conroe Industrial Park West - CIDC	154	-	3,800,000	-	-	-	-	-	-	3,800,000	-		-	-	-	-	-	-	-
Total	0		\$ 3,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,800,000	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Grand Total:			\$ 3,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
--------------	--	--	--------------	------	------	------	------	------	------	--------------	------	------	------	------	------	------	------	------	------

Other Sources:  
1. Project Savings



City of Conroe  
American Rescue Act Capital Projects  
SUMMARY OF MULTI-YEAR PLAN FOR FUNDING  
FY 2023-2024 Adopted

Water:

Project Title	Project Code	Rank	Prior Budgets	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2029-2033	Total Project Cost	Total Other Sources	Notes
Water Line Rehab - East Semands Street	I48	C	124,000	-	-	-	-	-	-	124,000	-	
Total	1		\$ 124,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,000	\$ -	

Grand Total:			\$ 124,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,000	\$ -	
--------------	--	--	------------	------	------	------	------	------	------	------------	------	--

Other Sources:  
1. Grant Funds

# **City of Conroe**

## **Financial Management Policy**

### **March 9, 2023**

#### **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/Director of Finance 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/Director of Finance 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/Director of Finance 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/Director of Finance 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/Director of Finance, 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/Director of Finance 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/Director of Finance 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 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 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, Vehicle and Equipment Fund, Conroe Industrial Development Corporation Fund, Transportation Grants, Municipal Court Special Revenue Funds, Community Development Block Grant Entitlement Fund, Animal Shelter Reserve Fund, Disaster Recovery Fund, Firearms Training Facility Fund, Conroe Local Government Corporation Fund and the Technology Replacement Fund.

**Debt Service Funds** - The G.O. Debt Service Fund accounts 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 accounts 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 of resources for the payment of general long-term debt principal, interest, and related costs.

**Capital Projects Funds** - The Capital Projects Funds 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 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 the 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 the 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 exceeds 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, 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, 2023**

Taxable Assessed Valuation	\$14,358,166,956
Constitutional Limit (% of assessed value)	2.5% of assessed valuation
Maximum Constitutional Revenue Available	\$358,954,174
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 \$0.4272 per \$100 valuation has been proposed by the governing body of City of Conroe.

PROPOSED TAX RATE	\$0.4272 per \$100
NO-NEW-REVENUE TAX RATE	\$0.4046 per \$100
VOTER-APPROVAL TAX RATE	\$0.4364 per \$100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for City of Conroe from the same properties in both the 2022 tax year and the 2023 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 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 14, 2023 AT 6:00PM 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	Curt Maddux
	Howard Wood	Harold Hardman
	Todd Yancey	

**AGAINST the proposal:** None

**PRESENT** and not voting: Mayor Jody Czajkowski

**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.

	2022	2023	Change
<b>Total tax rate (per</b>	\$0.4272	\$0.4272	increase of 0.0000, or

<b>\$100 of value)</b>			0.00%
<b>Average homestead taxable value</b>	\$219,184	\$245,757	increase of 26,573, or 12.12%
<b>Tax on average homestead</b>	\$936.35	\$1,049.87	increase of 113.52, or 12.12%
<b>Total tax levy on all properties</b>	\$47,045,025	\$51,950,302	increase of 4,905,277, or 10.43%

---

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 2023-2024

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 2023-2024**

**Part Time/Seasonal Effective 10/01/2023**

Grade	MINIMUM	MIDPOINT	MAXIMUM
	Hourly	Hourly	Hourly
1	9.611	12.013	14.416
2	10.091	12.614	15.137
3	10.596	13.245	15.894
4	11.126	13.907	16.688
5	11.681	14.602	17.522
6	12.266	15.332	18.399
7	12.879	16.099	19.319
8	13.524	16.904	20.284
9	14.199	17.749	21.299
10	14.909	18.637	22.364
11	15.655	19.568	23.482
12	16.438	20.547	24.657
13	17.260	21.574	24.826
14	18.123	22.653	27.168
15	19.028	23.786	28.543
16	19.980	24.975	29.969
17	20.979	26.224	31.469
18	22.028	27.535	33.042
19	23.129	28.912	34.694
20	24.286	30.357	36.428
21	25.500	31.875	38.250
22	26.775	33.469	40.163
23	28.114	35.143	42.170
24	29.520	36.899	44.280
25	30.995	38.745	46.493
26	32.545	40.681	48.813
27	34.173	42.715	51.258
28	35.881	44.852	53.822
29	37.675	47.094	56.513
30	39.559	49.449	59.338
31	41.537	51.921	62.305
32	43.614	54.518	65.420
33	45.795	57.244	68.692
34	48.084	60.105	72.126

## Civil Service Fire Compensation Ranges

Fiscal Year 2023-2024

Fire Effective 10/01/2023

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 2023-2024

Police Effective 10/01/2023

Grade	1	2	3	4	5	6	7	8
Cadet	54,846							
Officer P1	64,920	68,007	71,242	74,630	78,179	81,898	85,793	89,874
Sergeant P2	91,767	97,365	103,305					
Lieutenant P3	107,417	112,304	117,414					
Captain P4	122,072	125,734	129,505					
Deputy Chief P5	142,595	154,003	166,321					

## INCENTIVE PAY- Police

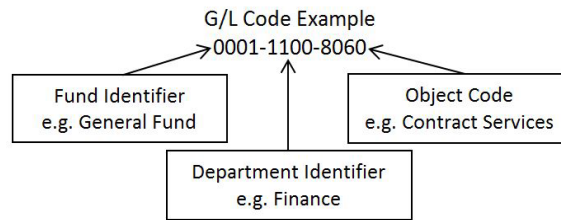
Effective Date 10/1/2011

Associates degree	\$ 70	Intermediate Certificate	\$ 210
Bachelors degree	\$ 125	Advanced Certificate	\$ 300
		Masters Certificate	\$ 526

## INCENTIVE PAY-Communications Officers

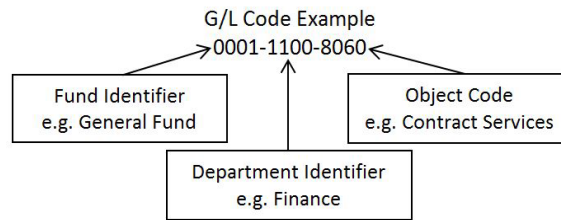
Intermediate	\$250
Advanced	\$350
Masters	\$500

# City of Conroe Chart of Accounts



Fund		*Budgeted Fund
001	General Fund	*
002	Water & Sewer Operating	*
003	Vehicle & Equipment Replacement	*
004	Hotel Occupancy Tax	*
005	PID Assessments	
006	Water & Sewer Debt Service	*
008	Water & Sewer Revenue Reserve	
009	Conroe Industrial Development Corporation (CIDC)	*
010	General Obligation Debt Service	*
014	Convention Center Debt Service	*
024	Community Development Block Grant Entitlement	*
025	Facilities Management	*
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	*
103	Municipal Jury Fund	*
104	MC - Time Payment Reimbursement Fee	*

# City of Conroe Chart of Accounts



Fund		*Budgeted Fund
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	*
211	FY21 Section 5307 Grant	*
212	FY22 Section 5307 Grant	*
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)	*
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	*
502	Water & Sewer CIP Fund, Certificates Of Obligation 2019B	*
505	Water & Sewer CIP Fund, Certificates Of Obligation 2020C	*
506	Water & Sewer CIP Fund, Certificates Of Obligation 2021C	*
508	Water & Sewer CIP Fund, Certificates Of Obligation 2022C	*
601	CIP Fund, Certificates Of Obligation 2018A	*
602	CIP Fund, Certificates Of Obligation 2019A	*
603	Convention Center	*
604	CIP Fund, Certificates Of Obligation 2020A	*
605	CIP Fund, Certificates Of Obligation 2020B	*
606	CIP Fund, Certificates Of Obligation 2021B	*
607	CIP Fund, Certificates Of Obligation 2022A	*
608	CIP Fund, Certificates Of Obligation 2022B	*
609	Hotel & Convention Center CIDC Loan	*
701	Conroe Local Government Corporation	*
999	Pooled Cash Fund	



**City of Conroe**  
**Chart of Accounts**

**Department**

1020 General Revenues	2900 W&S Non-Departmental
1041 Administration	1001 Conroe MMD#1-Reimbursement Agreement
1042 Mayor And City Council	1002 Conroe MMD#1-Economic Development
1044 Transportation	1010 General Obligation Debt Service
1060 Legal	2400 CDBG Operations
1070 Municipal Court	2500 Facilities Management
1100 Finance	3010 Vehicle & Equipment Replacement
1110 CDBG Administration	3400 Woodlands Township Regional Partnership
1120 Purchasing-Warehouse	3500 Retirement Healthcare Plan
1130 Information Technology	3700 Municipal Court Technology
1160 Human Resources	3800 Municipal Court Building Security
1201 Police Administration	3900 Municipal Court Juvenile Case Manager
1202 Police Support Services	4010 Convention & Visitors Bureau
1203 Police Patrol	4620 Cert Of Ob Series 2016
1204 Police Investigative Services	4800 Municipal Court Efficiency Fee
1206 Police Animal Services	4900 Municipal Court Truancy Prevention
1209 Commercial Vehicle Enforcement Program	5010 Teas Lake PID Assessment
1300 Fire	5020 Sterling Place PID Assessment
1400 Parks & Recreation Administration	5030 White Oak PID Assessment
1420 Oscar Johnson Jr Community Center	5040 Woodhaven PID Assessment
1410 CK Ray Recreation Center	5050 Woodmark PID Assessment
1430 Senior Center	5200 Fleet Services
1440 Aquatic Center	5400 Firearms Training Facility
1450 Parks Operations	6000 Water & Sewer Debt Service
1460 Westside Recreation Center	7900 Tax Increment Reinvestment Zone #3
1500 Community Development	8000 Water & Sewer Rev Res
1530 Drainage Maintenance	8030 Drainage
1540 Streets Maintenance	8040 Water
1550 Signal Maintenance	8050 Sewer
1560 Sign Maintenance	8060 Streets
1570 Engineering	8070 Signals
1580 Building Inspections & Permits	8080 Facilities
1700 Warehouse Stock	8090 Parks
1800 GF Non-Departmental	8100 Self Funded Insurance
2000 Water & Sewer Revenues	8210 Longmire Creek Estates PID
2800 Utility Billing	8310 Wedgewood Falls PID
2810 Public Works	8410 Shadow Lakes PID
2820 Water	8610 Chase Run PID
2821 Surface Water	8710 Canyon Creek PID
2880 Conroe Central Wastewater Plant	9000 CIDC General Fund
2881 Southwest Wastewater Plant	9200 CIDC Debt Service
2882 Sewer	9400 CIDC Revenue Clearing
2883 Pump & Motor Maintenance	

**City of Conroe**  
**Chart of Accounts**

**Object Code: Revenues**

---

4010	Current Taxes	5160	Bulk Water Sales
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
4531	Commercial Hauler Permits	6050	Recreational
4532	Alarm Permits-New/Renewal	6051	Parks Programs
4533	Excessive Alarm Fees	6052	Parks Donations
5010	Refuse Collection	6053	Animal Shelter Fees
5020	Copies	6054	Tree Mitigation Revenue
5040	Planning & Zoning Fees	6055	Refuse Containers
5100	Water Charges	6056	Tree Enforcement Revenue
5105	Gr Water Conservation Fee	6060	Unanticipated Revenues
5110	Sewer Charges	6070	Short & Over
5115	Surface Water Fee	6075	Pid Assessment Revenue
5116	Discharge Water Sales	6080	Donations
5117	Code Enforcement Fee	6103	Bond Proceeds
5120	Water Taps	6105	Seized Assets - Intergov
5130	Sewer Taps	6106	Intergovernmental - Local
5140	Reconnects	6107	Intergovernmental - State
5150	Service Charges	6108	Intergovernmental - Federal
5151	Fuel	6110	Insurance Proceeds
5152	Parts	6111	Proceeds from Lease
5153	Labor	6113	Premium On Bonds Issued
5154	Sublets	6115	Contributions-Employer
5155	Carwash	6120	Worker's Compensation Reimbursements
5156	Miscellaneous	6550	Transfer In

**City of Conroe****Chart of Accounts****Object Code: Expenditures**

7010	Salaries	8057	Transit Operating Assistance
7012	Salaries - Part Time	8058	Transit ADA
7020	Overtime	8059	Transit Commuter Bus Service
7025	Social Security	8060	Contract Services
7030	Retirement & Pension	8062	Community Services
7035	Workers' Compensation	8063	Incentives
7040	Insurance	8064	Credit Card Fees
7050	Physicals	8065	Investment Expense
7070	Unemployment	8066	Benefits-OPEB
7110	Office Supplies	8068	Administrative Expenses-OPEB
7130	Building Supplies	8069	Intergovernmental Agreement
7140	Wearing Apparel	8070	Elections
7160	Vehicle Operations	8350	Legal Newspaper Notices
7170	Vehicle Repairs	8360	Legislative Services
7180	Equipment Repairs	8520	Transfer Out
7190	Radio Repairs	8530	Gross Receipts
7200	Other Operating Supplies	9010	Land
7251	Buildings <\$10,000	9020	Buildings >\$10,000
7252	Improvements <\$10,000	9030	Improvements >\$10,000
7253	Furn & Fixtures <\$5,000	9040	Furn & Fixtures >\$5,000
7254	Mach & Equip <\$5,000	9050	Mach & Equip >\$5,000
7255	Vehicles <\$5,000	9060	Vehicles >\$5,000
7300	Inventory Purchases	9070	Intang. Assets - Indefinite Life
7301	Fleet Stock Parts	9080	Right-of-Use Assets-Capital Outlay
7400	Fleet Non-Stock Parts	9510	Accounts Charged Off
7450	Sublet Labor	9600	Bond Principal
7500	Fuel Consumption	9601	Sec. 108 Principal
7800	Inventory Disposals	9610	Bond Interest
8010	Utilities	9611	Sec. 108 Interest
8020	Insurance & Bonds	9615	Handling Charges
8029	Advertising	9616	Bond Issue Expense
8030	Legal Services	9520	Bad Debt Finance
8031	Consulting Services	9600	Principal
8033	Landscaping & Mowing	9601	Sec 108 Principal
8035	Contract Labor	9610	Interest
8036	Building Maintenance	9611	Sec 108 Interest
8038	Engineering & Environmental Services	9615	Handling Charges
8040	Leased Equipment	9616	Bond Issue Expense
8041	Software Agreements	9621	Other Fin - Pmt Ref Bd Escrow
8050	Travel & Training	9623	Other Use-Premium Debt Issue
8054	Transit Downtown Circular Program	9624	Refund Bond Prem/Discount
8055	Transit Capital Cost Of Contracting	9660	Principal-Lease
8056	Transit Planning	9670	Interest-Lease

## GLOSSARY

**Account:** A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

**Accounting System:** The total structure of records and procedures which discover, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, balanced account groups, and organizational components. Sometimes referred to as the Chart of Accounts and/or Account Classification System.

**Accounts Receivable:** Amounts owing on open accounts 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 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 the 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 that 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 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 the levy of taxes upon the property.

**Allocate:** To divide a lump-sum appropriation into parts 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 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 estimate value, particularly the value of the property.

**Note:** If the property is valued for taxation purposes, 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 taxation purposes. (2) The valuation placed upon property due to this process.

**Assessment Roll:** In the case of real property, the official list contains 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 that 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 the 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 the 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 the indebtedness represented by outstanding bonds.

**Bonds Authorized and Un-issued:** Bonds 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," representing 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 is finally approved by that body. It is usually necessary to specify whether the budget is preliminary and tentative or 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 detail the information as to past years' actual revenues, expenditures, and other

data used in making the estimates. The third part comprises drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

**Budgetary Accounts:** Those accounts which reflect budgetary operations and conditions, 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 limits 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. 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 with 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 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 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 deposited 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 instead of 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:** Fund the resources 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 payable within a relatively short period of time, usually no longer than a year.

**Current Revenue:** Revenues of a governmental unit 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 when 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 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 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 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 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 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 government facilities and services that are entirely or predominantly self-supporting by user charges. Examples of Water and Sewer Operating (Enterprise) Funds include 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) 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 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 a 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 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, the 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 also extend 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 a "fixture."

**Fixed Charges:** Expenses (the amount 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 to pay debt obligations.

**Note:** Bonds carrying such pledges are usually called 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 denotes 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 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 accounts 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 will 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 determining the 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 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 the 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 the 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, employees' work 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.

**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 due to 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 the 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 the financial position at a given moment in time.

**Ordinance:** A formal legislative enactment by the council or governing body of a municipality. If it does not 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 it applies to.

**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 imposing 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 the public.

**Overhead:** Those elements of the cost necessary in the production of an article or the performance of a service which are 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 allocating 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 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 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 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 determining 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, 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 that 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 representing 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 that 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.

**TERF:** Acronym for Technology Equipment Replacement Fund; Contributions from the General, Hotel Occupancy Tax, CIDC, Fleet Services, and the Water and Sewer Operating Funds are used to fund the replacements for Information Technology hardware and related items.

**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 that 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, 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 accounts 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.



(This page intentionally left blank.)

# 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		
	2013	2014	2015
Governmental Activities:			
Net Investment in Capital Assets	\$ 49,087,033	\$ 54,366,984	\$ 53,413,374
Restricted for:			
Severance Pay 2% Sinking Fund	-	-	-
Seized Assets	-	-	-
Red Light Cameras	-	-	-
State Cable Franchise 1% PEG Fee	-	-	-
Special Revenue Funds	-	-	-
Debt Service	8,342,744	10,623,507	12,178,899
Other Purposes	-	-	3,290,940
Unrestricted	42,229,165	46,836,093	(11,517,169)
Total Governmental Activities Net Position	<u>\$ 99,658,942</u>	<u>\$ 111,826,584</u>	<u>\$ 57,366,044</u>
Business-type Activities:			
Net Investment in Capital Assets	\$ 38,080,390	\$ 38,527,503	\$ 43,883,640
Restricted for:			
Debt Service	2,883,757	4,169,587	5,455,067
Unrestricted	14,536,011	15,274,317	12,468,751
Total Business-type Activities Net Position	<u>\$ 55,500,158</u>	<u>\$ 57,971,407</u>	<u>\$ 61,807,458</u>
Primary Government:			
Net Investment in Capital Assets	\$ 87,167,423	\$ 92,894,487	\$ 97,297,014
Restricted for:			
Severance Pay 2% Sinking Fund	-	-	-
Seized Assets	-	-	-
Red Light Cameras	-	-	-
State Cable Franchise 1% PEG Fee	-	-	-
Special Revenue Funds	-	-	-
Debt Service	11,226,501	14,793,094	17,633,966
Other Purposes	-	-	3,290,940
Unrestricted	56,765,176	62,110,410	951,582
Total Primary Government Net Position	<u>\$ 155,159,100</u>	<u>\$ 169,797,991</u>	<u>\$ 119,173,502</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						
2016	2017	2018	2019	2020	2021	2022
\$ 97,563,851	\$ 96,191,181	\$ 103,697,091	\$ 105,543,177	\$ 128,071,934	\$ 65,468,012	\$ 78,667,164
-	-	24,599	25,886	28,455	36,423	37,543
-	-	1,025,255	1,647,201	2,163,747	1,666,889	1,670,775
-	-	353,663	303,683	303,683	254,183	254,183
-	-	449,544	560,187	609,785	540,799	526,949
-	-	3,557,935	3,981,048	4,153,844	26,667,923	35,742,843
11,401,030	11,386,141	10,589,482	10,837,081	11,052,026	29,119,843	27,045,851
4,032,707	-	-	-	-	-	-
(17,337,700)	(12,182,607)	(23,425,202)	(17,866,973)	(22,949,464)	23,917,787	32,633,420
<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>	<u>\$ 176,578,728</u>
\$ 66,592,348	\$ 60,403,915	\$ 62,490,423	\$ 66,615,544	\$ 74,805,045	\$ 83,415,048	\$ 94,235,705
5,455,067	5,779,189	5,000,982	5,119,774	4,506,405	4,509,470	2,890,297
3,414,929	13,757,251	16,037,500	12,945,174	17,618,295	23,258,333	28,954,603
<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>	<u>\$ 126,080,605</u>
\$ 164,156,199	\$ 156,595,096	\$ 166,187,514	\$ 172,158,721	\$ 202,876,979	\$ 148,883,060	\$ 172,902,869
-	-	24,599	25,886	28,455	36,423	37,543
-	-	1,025,255	1,647,201	2,163,747	1,666,889	1,670,775
-	-	353,663	303,683	303,683	254,183	254,183
-	-	449,544	560,187	609,785	540,799	526,949
-	-	3,557,935	3,981,048	4,153,844	26,667,923	35,742,843
16,856,097	17,165,330	15,590,464	15,956,855	15,558,431	33,629,313	29,936,148
4,032,707	-	-	-	-	-	-
(13,922,771)	1,574,644	(7,387,702)	(4,921,799)	(5,331,169)	47,176,120	61,588,023
<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>	<u>\$ 302,659,333</u>



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

**TABLE 2**

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Expenses</b>										
Governmental Activities:										
General Government										
Finance	\$ 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	\$ 24,844,582
Public Safety	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	2,996,591
Community Development	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	53,015,381
Industrial Development	-	-	-	-	2,035,327	2,143,044	2,879,575	245,320	1,801,642	2,279,584
Parks	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	12,737,681
Public Works	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	26,009,536
Debt Service:										
Interest and Fiscal Charges	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	12,416,183
Total Governmental Activities Expenses	58,883,351	66,875,085	76,797,439	85,770,899	88,893,122	85,109,018	103,018,819	107,185,066	131,697,225	137,934,175
Business-Type Activities:										
Water and Sewer	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	53,893,689
Fleet Services	1,301,942	1,237,286	1,596,959	1,690,402	-	-	-	-	-	-
Total Business-Type Activities Expenses	22,679,972	26,677,930	30,901,308	32,593,189	32,915,139	41,500,428	44,861,241	44,203,584	47,540,213	53,893,689
Total Primary Government Expenses	\$ 81,563,323	\$ 93,553,025	\$ 107,698,747	\$ 118,364,088	\$ 121,808,261	\$ 126,609,446	\$ 147,880,060	\$ 151,388,650	\$ 179,237,438	\$ 191,827,864
<b>Program Revenues</b>										
Governmental Activities:										
Charges for Services:										
General Government	\$ 1,982,113	\$ 2,500,520	\$ 3,588,771	\$ 2,774,101	\$ 3,637,237	\$ 3,863,812	\$ 4,747,666	\$ 5,416,422	\$ 7,653,604	\$ 8,671,741
Public Safety	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	1,530,765
Industrial Development	-	-	-	-	-	-	-	-	-	1,000
Parks	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	2,625,455
Public Works	742,027	696,136	1,256,432	875,737	1,117,197	1,231,274	1,167,360	1,204,131	1,407,449	2,114,387
Operating Grants & Contributions:										
General Government	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	3,677,795
Public Safety	494,595	594,235	595,556	826,864	1,053,099	1,025,017	1,592,588	1,800,850	1,807,371	2,654,137
Community Development	-	-	-	-	611,708	487,903	525,906	1,737,678	636,675	1,569,120
Public Works	104,520	426,960	2,601,443	894,808	-	22,875	45,750	22,875	22,875	22,875
Capital Grants & Contributions										
General Government	-	-	-	-	12,377	650,827	-	2,676,197	23,624	93,877
Parks	-	-	-	-	-	-	3,205,577	5,656,352	-	-
Public Works	-	-	-	155,748	-	618,705	5,774,460	6,096,543	893,679	-
Community Development	-	-	-	-	-	-	-	-	-	3,897,529
Total Governmental Activities Program Revenues	9,765,794	11,540,139	13,928,841	11,225,625	11,861,395	13,218,095	23,533,763	29,903,640	19,101,043	26,858,681
Business-type Activities:										
Charges for Services:										
Water and Sewer	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	60,552,418
Service Center	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	2,325,404
Capital Grants & Contributions										
Water and Sewer	-	-	-	130,785	2,005,738	28,800	80,000	4,005,506	5,437,687	5,031,784
Total Business-type Activities Program Revenues	25,536,992	27,709,758	31,887,635	35,462,934	37,729,175	39,827,396	41,928,949	53,301,566	58,706,738	67,909,606
Total Primary Government Program Revenues	\$ 35,302,786	\$ 39,249,897	\$ 45,816,476	\$ 46,688,559	\$ 49,590,570	\$ 53,045,491	\$ 65,462,712	\$ 83,205,206	\$ 77,807,781	\$ 94,768,287

**Net (Expense) Revenues**

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental Activities	\$ (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)	\$ (111,075,494)
Business-type Activities	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	14,015,917
Total Net Expense	<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>	<u>\$ (97,059,577)</u>

**General Revenues and Other Changes in Net Position**

Governmental Activities:										
Property Taxes	\$ 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	\$ 46,038,718
In Lieu of Taxes	587,634	682,113	592,302	682,266	776,838	803,625	883,162	903,574	1,374,709	1,546,141
Gross Receipts Tax	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	8,122,686
Sales and Other Taxes	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	67,230,103
Hotel Occupancy Taxes	926,572	1,103,093	1,237,267	1,220,471	1,163,561	1,365,057	1,339,915	1,659,596	2,239,048	2,685,151
Mixed Beverage Taxes	149,146	219,547	272,002	298,859	288,852	331,830	317,139	267,394	392,212	514,487
Miscellaneous	305,564	413,617	1,807,243	3,446,410	2,870,562	3,640,230	3,923,011	4,724,025	2,042,499	11,073,999
Donations	397,521	110,556	167,455	47,035	51,750	94,740	83,063	96,161	87,534	215,374
Grants and Contributions Not Restricted to Specific Programs	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	2,147,610
Unrestricted Investment Earnings	122,179	135,095	132,911	291,145	517,778	903,985	2,293,186	1,292,814	402,698	1,977,626
Net Change in Fair Value of Investments	(221,800)	(126,115)	18,778	6,761	(119,860)	(121,586)	169,282	108,275	(269,160)	(952,204)
Transfers	1,108,072	(104,155)	(1,002,698)	(380,889)	240,845	(587,690)	(315,640)	(299,134)	(2,905,001)	(617,328)
Total Governmental Activities	<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>	<u>139,982,363</u>
Business-type Activities:										
Miscellaneous	356,157	305,613	563,412	306,949	338,943	6,723,274	782,856	1,479,705	108,999	90,958
Donations	500	-	-	-	-	-	158,625	-	-	-
Grants and Contributions Not Restricted to Specific Programs	1,500,000	1,030,521	6,612,682	5,004,392	-	-	-	-	-	-
Unrestricted Investment Earnings	32,490	36,200	28,576	109,148	200,594	617,904	2,746,863	1,357,333	149,010	631,122
Net Change in Fair Value of Investments	(36,457)	(37,068)	(695)	(1,967)	(6,785)	(30,651)	79,895	15,099	(76,429)	(457,571)
Transfers	(1,108,072)	104,155	1,002,698	380,889	(240,845)	567,690	315,640	299,134	2,905,001	617,328
Total Business-type Activities	<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>	<u>881,837</u>
Total Primary Government	<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>	<u>\$ 140,864,200</u>

**Change in Net Position**

Governmental Activities	\$ 14,045,157	\$ 12,167,642	\$ (645,236)	\$ (3,954,659)	\$ (893,105)	\$ 11,295,159	\$ 8,758,923	\$ 18,574,134	\$ (556,618)	\$ 28,906,869
Business-type Activities	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	14,897,754
Total Primary Government	<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>	<u>\$ 43,804,623</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**

	Fiscal Year		
	2013	2014	2015
<b>Functions/Programs</b>			
Governmental Activities:			
Charges for Services			
General Government	\$ 1,982,113	\$ 2,500,520	\$ 3,588,771
Public Safety	3,489,063	3,835,258	2,746,233
Industrial Development	-	-	-
Parks	1,194,628	1,246,186	1,279,923
Public Works	742,027	696,136	1,256,432
Operating Grants & Contributions			
General Government	1,758,848	2,240,844	1,860,483
Public Safety	494,595	594,235	595,556
Community Development	-	-	-
Public Works	104,520	426,960	2,601,443
Capital Grants & Contributions			
General Government	-	-	-
Community Development	-	-	-
Parks	-	-	-
Public Works	-	-	-
Total Governmental Activities	<u>9,765,794</u>	<u>11,540,139</u>	<u>13,928,841</u>
Business-type Activities:			
Charges for Services			
Water and Sewer	24,239,291	26,350,214	30,034,855
Fleet Services	1,297,701	1,359,544	1,852,780
Operating Grants & Contributions			
Water and Sewer	-	-	-
Capital Grants & Contributions			
Water and Sewer	-	-	-
Total Business-type Activities	<u>25,536,992</u>	<u>27,709,758</u>	<u>31,887,635</u>
Total Primary Government	<u>\$ 35,302,786</u>	<u>\$ 39,249,897</u>	<u>\$ 45,816,476</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.*

TABLE 3

Fiscal Year						
2016	2017	2018	2019	2020	2021	2022
\$ 2,774,101	\$ 3,637,237	\$ 3,863,812	\$ 4,747,666	\$ 5,416,422	\$ 7,653,604	\$ 8,671,741
2,030,468	1,781,480	1,614,644	1,586,992	1,217,694	1,422,232	1,530,765
-	-	-	-	-	-	1,000
1,214,957	1,161,772	1,263,210	1,332,262	847,727	2,109,500	2,625,455
875,737	1,117,197	1,231,274	1,167,360	1,204,131	1,407,449	2,114,387
2,452,942	2,486,525	2,439,828	3,555,202	3,227,171	3,124,034	3,677,795
826,864	1,053,099	1,025,017	1,592,588	1,800,850	1,807,371	2,654,137
-	611,708	487,903	525,906	1,737,678	636,675	1,569,120
894,808	-	22,875	45,750	22,875	22,875	22,875
-	12,377	650,827	-	2,676,197	23,624	93,877
-	-	-	-	-	-	3,897,529
-	-	-	3,205,577	5,656,352	-	-
155,748	-	618,705	5,774,460	6,096,543	893,679	-
11,225,625	11,861,395	13,218,095	23,533,763	29,903,640	19,101,043	26,858,681
33,379,807	35,025,871	39,098,028	40,859,420	48,037,994	51,838,264	60,552,418
1,952,342	-	-	-	-	-	-
-	697,566	700,568	989,529	1,258,066	1,430,787	2,325,404
130,785	2,005,738	28,800	80,000	4,005,506	5,437,687	5,031,784
35,462,934	37,729,175	39,827,396	41,928,949	53,301,566	58,706,738	67,909,606
\$ 46,688,559	\$ 49,590,570	\$ 53,045,491	\$ 65,462,712	\$ 83,205,206	\$ 77,807,781	\$ 94,768,287

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

	Fiscal Year		
	2013	2014	2015
<b>General Fund</b>			
Nonspendable:			
Prepaid Items	\$ 113,750	\$ 110,590	\$ 107,430
Inventories	43,791	42,208	19,681
Restricted for:			
Court Efficiency Fund	151,170	152,115	161,308
Court Security Fund	105,605	30,333	-
Court Technology Fund	31,497	-	-
Juvenile Case Manager	-	72,160	57,906
Truancy Prevention Fund	-	2,433	3,392
Severance Pay 2% Sinking Fund	15,829	20,266	19,927
Seized Assets	184,389	311,048	413,679
Red Light Cameras	416,273	519,200	526,237
State Franchise 1% PEG Fee	93,998	79,778	142,926
Commercial Vehicle Enforcement Program	-	16,032	-
Assigned to:			
Tree Mitigation Revenue	15,353	31,353	45,838
Equipment Replacement	3,906,728	4,977,087	4,418,234
Technology Replacement	-	-	-
General Fund-Balance Appropriations	1,751,375	4,352,573	575,163
Self-Funded Insurance	-	1,600,000	1,600,000
Unassigned	24,887,074	20,500,016	20,477,898
<b>Total General Fund</b>	<b>\$ 31,716,832</b>	<b>\$ 32,817,192</b>	<b>\$ 28,569,619</b>
<b>All Other Governmental Funds</b>			
Restricted for:			
Severance Pay 2% Sinking Fund	\$ -	\$ -	\$ -
4B Sales Tax	8,591,820	4,471,517	-
Special Revenue Funds	1,446,517	2,313,400	1,965,565
Debt Service	12,260,043	14,537,182	12,084,748
Capital Project Funds	12,796,545	40,358,188	29,207,699
Committed for:			
CIDC-Land Sales	2,461,268	12,300,254	-
Police Projects-Settlement Proceeds	340,554	-	-
TIRZ #2-Property Tax Receipts	8	10	11
TIRZ #3-Property Tax Receipts	3,463,184	3,867,574	878,632
Conroe MMD#1 Agreement	-	-	-
Conroe Tower-Lease Income	385,950	344,253	350,164
Owen Theatre-Ticket Sales	98,386	30,121	43,738
Woodlands Township Reg. Participation	54,123	63,510	98,322
Firearms Training Facility	-	-	-
Assigned to:			
CIDC-Balance Appropriations	421,649	-	-
Unassigned	-	-	-
<b>Total All Other Governmental Funds</b>	<b>\$ 42,320,047</b>	<b>\$ 78,286,009</b>	<b>\$ 44,628,879</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						
2016	2017	2018	2019	2020	2021	2022
\$ 104,270	\$ 117,691	\$ 123,967	\$ 121,801	\$ 134,066	\$ 144,987	\$ 152,965
31,622	39,984	38,540	60,627	33,606	50,453	311,189
158,386	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
60,548	-	-	-	-	-	-
6,844	-	-	-	-	-	-
19,376	24,980	24,599	25,886	28,455	34,468	35,123
612,575	904,793	1,025,255	1,647,201	2,163,747	1,666,889	1,670,775
526,237	353,663	353,663	303,683	303,683	254,183	254,183
285,076	313,914	449,544	560,187	609,785	540,799	526,949
-	-	-	-	-	-	-
75,507	296,658	376,807	323,514	499,454	554,233	755,192
4,031,972	3,107,409	6,347,680	8,177,733	5,154,889	4,477,175	6,283,419
-	-	-	-	-	152,861	662,742
629,322	1,017,905	1,711,579	4,192,505	5,113,380	1,041,220	2,690,075
1,872,000	-	-	-	-	-	-
20,237,960	23,458,420	26,795,709	26,160,875	29,974,625	41,526,617	47,762,872
<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>	<u>\$ 61,105,484</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,955	\$ 2,420
-	-	-	-	-	-	-
2,363,665	2,994,088	3,557,935	3,981,048	4,153,844	26,667,923	35,742,843
11,356,765	11,569,373	10,802,885	11,292,098	11,616,533	30,070,702	28,101,796
12,409,574	15,019,976	6,015,379	40,029,484	38,591,737	135,536,769	122,323,935
-	-	-	-	-	-	-
-	-	-	-	-	-	-
25	142	-	-	-	-	-
447,238	1,817,868	2,931,903	3,672,037	4,405,637	5,244,816	6,822,939
-	-	119,792	567,766	1,078,348	1,832,714	-
319,548	213,004	26,460	-	-	-	-
42,539	49,055	-	-	-	-	-
146,421	194,268	249,487	304,995	367,258	436,558	521,158
-	-	-	-	60,374	97,374	134,374
-	-	-	-	-	-	-
-	-	(5,603,466)	(129,972)	(4,027,087)	-	(42,248)
<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>	<u>\$ 193,607,217</u>

# CITY OF CONROE, TEXAS

## CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS (MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year		
	2013	2014	2015
<b>Revenues</b>			
Taxes	\$ 60,358,883	\$ 65,879,766	\$ 59,891,274
Licenses and Permits	1,752,598	2,260,525	3,336,634
Charges for Sales and Services	1,979,380	1,966,939	2,573,767
Lease Income	331,029	357,568	365,578
Fines and Forfeitures	3,344,824	3,693,068	2,595,380
Intergovernmental	3,342,357	4,312,558	6,202,707
Investment Income	116,658	130,335	130,154
Gain (Loss) on Investments	(191,185)	(121,797)	18,538
Penalties and Interest	112,655	106,932	129,761
Sale of Assets	2,645,283	4,777,829	-
Land Sales	-	-	-
Miscellaneous	852,106	627,045	2,116,637
Total Revenues	<u>74,644,588</u>	<u>83,990,768</u>	<u>77,360,430</u>
<b>Expenditures</b>			
General Government	11,444,046	13,396,364	14,835,320
Finance	1,333,034	1,421,763	1,540,445
Public Safety	24,048,252	26,836,475	31,447,082
Community Development	-	-	-
Industrial Development	-	-	-
Parks	4,238,271	4,905,220	5,039,267
Public Works	6,703,354	7,369,859	8,032,281
Debt Service:			
Principal Retirement	13,183,048	7,194,144	5,300,320
Interest and Fiscal Charges	5,887,124	5,530,863	4,662,641
Bond Issuance Costs	433,014	345,651	520,406
Capital Outlay	18,897,565	14,557,532	27,735,071
Total Expenditures	<u>86,167,708</u>	<u>81,557,871</u>	<u>99,112,833</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(11,523,120)	2,432,897	(21,752,403)
<b>Other Financing Sources (Uses)</b>			
Issuance of Bonds and COs	13,080,000	31,100,000	8,795,000
Refunding Bonds Issued	12,305,000	-	33,370,000
Premiums and (Discounts)	(11,377,320)	3,637,580	2,843,082
Payment to Refunded Bond Escrow Agent	13,761,078	-	(36,111,136)
Lease Proceeds	-	-	-
Insurance Proceeds	-	-	-
Transfers In	(12,653,006)	8,258,452	17,073,716
Transfers Out	-	(8,362,607)	(18,498,029)
Total Other Financing Sources (Uses)	<u>15,115,752</u>	<u>34,633,425</u>	<u>7,472,633</u>
<b>Net Change in Fund Balances</b>	<u>\$ 3,592,632</u>	<u>\$ 37,066,322</u>	<u>\$ (14,279,770)</u>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>	28.3%	19.0%	14.0%

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						
2016	2017	2018	2019	2020	2021	2022
\$ 65,987,138	\$ 70,396,808	\$ 77,316,094	\$ 80,241,614	\$ 88,014,455	\$ 110,471,023	\$ 125,642,658
2,498,341	3,236,949	3,194,609	4,131,413	4,829,641	7,085,734	8,138,758
2,149,135	2,328,436	2,537,383	2,592,866	2,163,320	3,596,267	4,864,080
370,173	396,898	657,513	591,585	566,459	548,562	462,376
1,877,614	1,735,403	1,583,435	1,518,416	1,126,554	1,362,222	1,478,134
5,349,585	5,775,328	6,816,955	15,959,093	23,114,592	8,424,019	14,062,943
289,731	514,299	892,769	2,292,075	1,258,700	400,835	1,953,930
7,578	(119,860)	(121,586)	169,282	108,275	(269,160)	(952,204)
208,097	453,641	200,293	228,837	201,642	233,935	244,543
-	-	-	-	-	-	-
-	-	-	-	-	1,047,404	13,020,180
3,820,410	3,245,271	3,668,120	1,959,195	1,243,980	977,564	1,205,814
82,557,802	87,963,173	96,745,585	109,684,376	122,627,618	133,878,405	170,121,212
17,279,501	15,176,318	15,774,476	17,776,698	18,383,740	21,941,034	24,836,694
1,880,428	1,979,328	2,045,039	2,067,817	2,457,933	2,430,767	3,091,854
31,980,626	32,763,616	35,827,508	37,694,272	41,458,123	44,240,315	48,808,086
-	2,426,261	2,244,684	2,513,556	1,719,417	1,754,323	2,423,006
-	-	-	-	-	7,383,400	3,598,240
5,351,321	5,204,310	5,908,595	6,700,873	5,835,494	7,778,147	9,626,911
10,220,162	8,823,990	9,408,362	9,176,138	11,659,974	11,781,783	12,422,892
8,766,586	9,029,940	8,507,387	7,849,930	8,728,574	13,528,410	14,233,221
4,691,019	4,796,391	5,114,397	6,764,207	7,713,664	10,542,104	13,737,668
162,484	270,944	85,350	445,337	336,818	4,073,708	556,872
31,299,653	20,545,856	18,366,313	21,908,009	53,166,496	39,132,599	86,025,617
111,631,780	101,016,954	103,282,111	112,896,837	151,460,233	164,586,590	219,361,061
(29,073,978)	(13,053,781)	(6,536,526)	(3,212,461)	(28,832,615)	(30,708,185)	(49,239,849)
11,275,000	20,110,000	-	42,870,000	23,730,000	109,990,000	46,370,000
-	-	6,845,000	-	5,225,000	29,915,000	-
718,839	1,855,211	944,976	5,428,236	4,725,783	16,498,368	7,268,707
-	-	(7,875,068)	-	(6,030,000)	(32,470,068)	-
-	-	-	-	-	-	508,064
-	-	363,722	1,166,057	615,310	311,681	82,853
3,970,565	7,088,953	7,058,730	8,208,431	9,299,393	30,247,253	20,102,963
(4,351,454)	(10,244,662)	(6,946,307)	(8,516,513)	(9,590,591)	(33,152,254)	(20,712,733)
11,612,950	18,809,502	391,053	49,156,211	27,974,895	121,339,980	53,619,854
\$ (17,461,028)	\$ 5,755,721	\$ (6,145,473)	\$ 45,943,750	\$ (857,720)	\$ 90,631,795	\$ 4,380,005
16.8%	17.2%	16.0%	16.1%	16.7%	19.2%	21.0%



**CITY OF CONROE, TEXAS**  
**SPENDING AND GROWTH ANALYSIS**  
**LAST TEN FISCAL YEARS**  
**(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year			
	2013	2014	2015	2016
<b>Expenditures</b>				
General Government	\$ 11,444,046	\$ 13,396,364	\$ 14,835,320	\$ 17,279,501
Finance	1,333,034	1,421,763	1,540,445	1,880,428
Public Safety	24,048,252	26,836,475	31,447,082	31,980,626
Community Development	-	-	-	-
Industrial Development	-	-	-	-
Parks	4,238,271	4,905,220	5,039,267	5,351,321
Public Works	6,703,354	7,369,859	8,032,281	10,220,162
Debt Service - principal	13,183,048	7,194,144	5,300,320	8,766,586
Debt Service - interest	5,887,124	5,530,863	4,662,641	4,691,019
Debt Service - bond issuance costs	433,014	345,651	520,406	162,484
Capital Outlay	18,897,565	14,557,532	27,735,071	31,299,653
Total	<u>\$ 86,167,708</u>	<u>\$ 81,557,871</u>	<u>\$ 99,112,833</u>	<u>\$ 111,631,780</u>
<b>Distribution of Spending</b>				
General Government	13.3%	16.4%	15.0%	15.5%
Finance	1.5%	1.7%	1.6%	1.7%
Public Safety	27.9%	32.9%	31.7%	28.6%
Community Development	0.0%	0.0%	0.0%	0.0%
Industrial Development	0.0%	0.0%	0.0%	0.0%
Parks	4.9%	6.0%	5.1%	4.8%
Public Works	7.8%	9.0%	8.1%	9.2%
Debt Service - principal	15.3%	8.8%	5.3%	7.9%
Debt Service - interest	6.8%	6.8%	4.7%	4.2%
Debt Service - bond issuance costs	0.5%	0.4%	0.5%	0.1%
Capital Outlay	21.9%	17.8%	28.0%	28.0%
Total	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>
<b>Per Capita Expenditures Adjusted for CPI</b>				
Population	61,564	71,592	71,879	71,879
Per Capita	\$ 1,400	\$ 1,139	\$ 1,379	\$ 1,553
CPI Index (National)	234	238	238	241
Per Capita Spending Adjusted to 2013 Dollars	\$ 1,400	\$ 1,121	\$ 1,357	\$ 1,509

*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 2013 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
2017	2018	2019	2020	2021	2022		
\$ 15,176,318	\$ 15,774,476	\$ 17,776,698	\$ 18,383,740	\$ 21,941,034	\$ 24,836,694	117.0%	8.99%
1,979,328	2,045,039	2,067,817	2,457,933	2,430,767	3,091,854	131.9%	9.80%
32,763,616	35,827,508	37,694,272	41,458,123	44,240,315	48,808,086	103.0%	8.18%
2,426,261	2,244,684	2,513,556	1,719,417	1,754,323	2,423,006	38.1%	8.41%
-	-	-	-	7,383,400	3,598,240	0.0%	0.00%
5,204,310	5,908,595	6,700,873	5,835,494	7,778,147	9,626,911	127.1%	9.54%
8,823,990	9,408,362	9,176,138	11,659,974	11,781,783	12,422,892	85.3%	7.10%
9,029,940	8,507,387	7,849,930	8,728,574	13,528,410	14,233,221	8.0%	0.86%
4,796,391	5,114,397	6,764,207	7,713,664	10,542,104	13,737,668	133.4%	9.87%
270,944	85,350	445,337	336,818	4,073,708	556,872	28.6%	14.67%
20,545,856	18,366,313	21,908,009	53,166,496	39,132,599	86,025,617	355.2%	18.34%
<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>\$ 219,361,061</u>	<u>154.6%</u>	<u>10.94%</u>
15.0%	15.3%	15.7%	12.1%	13.3%	11.3%		
2.0%	2.0%	1.8%	1.6%	1.5%	1.4%		
32.4%	34.7%	33.4%	27.4%	26.9%	22.3%		
2.4%	2.2%	2.2%	1.1%	1.1%	1.1%		
0.0%	0.0%	0.0%	0.0%	4.5%	1.6%		
5.2%	5.7%	5.9%	3.9%	4.7%	4.4%		
8.7%	9.1%	8.1%	7.7%	7.2%	5.7%		
8.9%	8.2%	7.0%	5.8%	8.2%	6.5%		
4.7%	5.0%	6.0%	5.1%	6.4%	6.3%		
0.3%	0.1%	0.4%	0.2%	2.5%	0.3%		
20.3%	17.8%	19.4%	35.1%	23.8%	39.2%		
100.0%	100.0%	100.0%	100.0%	100.0%	100.0%		
82,275	84,378	87,654	91,079	96,295	96,706		Compounded Growth Rate 5.15%
\$ 1,228	\$ 1,224	\$ 1,288	\$ 1,663	\$ 1,709	\$ 2,268		5.51%
245	250	255	258	274	295		2.61%
\$ 1,173	\$ 1,147	\$ 1,183	\$ 1,509	\$ 1,460	\$ 1,799		2.83%

**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
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
2022	45,544,090	67,230,103	2,685,151	8,122,686	2,060,628	125,642,658
Change 2013-2022	174%	83%	190%	54%	128%	108%

(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****TABLE 8****ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY  
LAST TEN FISCAL YEARS**

Fiscal Year	Residential Property	Commercial Property	Personal Property	Less: Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
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
2022	7,183,738,024	3,257,583,744	2,253,308,479	2,022,332,471	10,672,297,776	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
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
2022	0.3125	0.1250	0.4375	0.4083	0.0567	0.1078	1.1760	1.2600	1.1720	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	0.7000	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
0.6000	0.6000	0.5900	0.6000	0.7000	0.9000	1.3500	0.8800	1.0000	0.0900	0.1000

**CITY OF CONROE, TEXAS**  
**PRINCIPAL PROPERTY TAXPAYERS**  
**CURRENT YEAR AND NINE YEARS AGO**

**TABLE 10**

Taxpayer	2022			2013		
	2021 Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	2012 Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
McKesson Corporation	\$ 164,724,802	1	1.54%	\$ 55,631,940	2	1.39%
Ball Metal Container Corporation	144,056,256	2	1.35%			
The Geo Group	102,386,350	3	0.96%			
CHCA Conroe LP	91,229,000	4	0.85%			
I-45/Loop 336 Associates LLC	71,408,770	5	0.67%			
Entergy Texas Inc.	68,470,970	6	0.64%	31,643,850	6	0.79%
Wal-Mart Real Estate Bus. Trust	68,339,841	7	0.64%	48,918,113	3	1.22%
Massandra KV Regency LLC	58,558,050	8	0.55%			
Lakeside Resort JV LLC	57,377,770	9	0.54%			
Conroe Marketplace S C LP	46,751,960	10	0.44%	29,558,780	8	0.74%
Conroe Hospital Corporation				74,795,580	1	1.87%
Maverick Tube Texas Works				46,524,500	4	1.16%
National Oilwell Varco DHT LP				41,437,380	5	1.04%
Crown Cork & Seal Company				29,798,380	7	0.74%
Consolidated Communications				27,589,270	9	0.69%
MS Energy Service				27,176,050	10	0.68%
	<u>\$ 873,303,769</u>		<u>8.18%</u>	<u>\$ 413,073,843</u>		<u>10.32%</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
2013	\$ 16,858,196	\$ 16,806,944	\$ 16,610,584	98.83%	\$ 170,296	\$ 16,780,880	99.84%
2014	18,076,015	18,136,531	17,950,171	98.97%	162,883	18,113,054	99.87%
2015	20,245,827	19,981,925	19,787,780	99.03%	173,712	19,961,492	99.90%
2016	26,641,542	26,530,207	26,191,555	98.72%	297,546	26,489,101	99.85%
2017	29,778,208	29,384,676	29,014,410	98.74%	267,735	29,282,145	99.65%
2018	31,649,428	31,507,578	31,108,498	98.73%	315,274	31,423,772	99.73%
2019	34,964,999	34,626,010	34,359,051	99.23%	190,319	34,549,370	99.78%
2020	39,523,037	39,850,575	39,522,375	99.18%	217,950	39,740,325	99.72%
2021	40,127,631	41,692,877	41,294,020	99.04%	224,563	41,518,583	99.58%
2022	45,279,940	45,820,562	45,396,678	99.07%	-	45,396,678	99.07%

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		
	2012	2013	2014
Agriculture			
Forestry & Fishing	\$ 54	\$ 55	\$ 39
Mining	25,385	32,553	53,172
Construction	33,488	31,336	38,737
Manufacturing	115,291	141,766	144,822
Transportation,			
Communication & Utilities	843	562	1,227
Wholesale Trade	93,319	113,592	139,891
Retail Trade	850,416	952,609	1,033,821
Information	31,573	35,432	42,848
Finance,			
Insurance & Real Estate	28,226	37,252	42,252
Services	218,972	237,869	307,646
Other	-	-	1
Total	<u>\$ 1,397,567</u>	<u>\$ 1,583,026</u>	<u>\$ 1,804,456</u>
City and CIDC Direct Sales Tax Rate	2.00%	2.00%	2.00%

Source: Texas Comptroller of Public Accounts

TABLE 12

Calendar Year						
2015	2016	2017	2018	2019	2020	2021
\$ 21	\$ 10	\$ 12	\$ 2	\$ 5	\$ 7	\$ 7
56,577	23,090	29,434	49,496	43,305	19,954	32,226
44,597	38,883	60,709	52,222	58,670	57,708	62,768
107,946	92,886	127,656	204,012	146,528	132,464	189,227
2,112	2,627	2,789	3,030	2,971	1,536	1,651
159,804	166,854	196,965	202,984	196,360	193,181	232,414
1,046,251	1,035,813	1,017,702	1,037,728	1,028,511	1,081,992	1,304,900
50,631	53,663	46,319	52,855	54,580	39,024	47,876
55,274	55,070	70,288	87,177	80,429	60,047	68,608
307,164	326,144	352,789	387,623	408,910	393,049	481,504
-	31	140	239	-	-	-
<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>	<u>\$ 2,421,181</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		CIDC Fund Blended	Total Sales Tax Rate
	Primary Government		Component Unit	
	Sales Tax Rate For General Revenue	Sales Tax Rate For Property Tax Relief	Sales Tax Rate For Economic Development (4B)	
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%
2022	1.00%	0.50%	0.50%	2.00%

Source: City Finance and Administration Department

**CITY OF CONROE, TEXAS**
**TABLE 14**

**SALES TAX REVENUE PAYERS BY INDUSTRY**  
**FISCAL YEARS 2011 AND 2021**  
**(DOLLARS ARE IN MILLIONS)**

Tax Remitter	Fiscal Year 2011				Fiscal Year 2021			
	Number of Filers	% of Total	Tax Liability	% of Total	Number of Filers	% of Total	Tax Liability	% of Total
Agriculture, Forestry & Fishing	44	0.45%	\$ -	0.00%	47	0.32%	\$ -	0.00%
Mining	67	0.68%	0.44	1.79%	132	0.89%	0.57	1.24%
Construction	877	8.90%	0.46	1.87%	1,403	9.45%	1.20	2.60%
Manufacturing	856	8.70%	1.37	5.58%	1,226	8.26%	3.49	7.57%
Transportation, Communication & Utilities	87	0.88%	0.05	0.20%	119	0.80%	0.03	0.07%
Wholesale Trade	549	5.57%	1.40	5.70%	881	5.93%	4.47	9.70%
Retail Trade	3,432	34.84%	15.73	64.05%	5,374	36.20%	25.11	54.47%
Information	99	1.00%	0.57	2.32%	207	1.39%	0.78	1.69%
Finance, Insurance & Real Estate	371	3.77%	0.52	2.11%	549	3.70%	1.23	2.67%
Services	3,437	34.88%	4.02	16.38%	4,880	32.87%	9.22	19.99%
Other	34	0.33%	-	0.00%	28	0.19%	-	0.00%
<b>Total</b>	<b>9,853</b>	<b>100.00%</b>	<b>\$ 24.56</b>	<b>100.00%</b>	<b>14,846</b>	<b>100.00%</b>	<b>\$ 46.10</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>	Leases	Notes	Total Long-Term Debt
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	304,674,825	-	143,002	304,817,827
2022	342,105,315	202,845	-	342,308,160

(1) Presented net of original issuance discounts and premiums. Excludes Hotel Revenue Bonds.

(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.

Effective 2022, the City implemented GASB 87 on leases, this implementation did not require a restatement of prior years.

TABLE 15

Business-type Activities					
CO Bond & Revenue Bonds	Leases	Total Long-Term Debt	Total Primary Government	Percentage of Personal Income <sup>(2)</sup>	Per Capita <sup>(2)</sup>
\$ 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	536,148,446	16.63%	5,568
248,037,632	25,910	248,063,542	590,371,702	18.23%	6,105

# CITY OF CONROE, TEXAS

TABLE 16

## RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING LAST TEN FISCAL YEARS

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				
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
2022	52,026,724	216,837,817	268,864,541	10,376,197	258,488,344	2.42%	2,673

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

**TABLE 17**

## DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

AS OF SEPTEMBER 30, 2022

(DOLLARS IN THOUSANDS)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
Debt Repaid with Property Taxes			
Montgomery County	\$ 508,204	14.86%	\$ 75,519
Conroe Independent School District	1,616,515	19.41%	313,766
Willis Independent School District	245,297	26.29%	64,489
Lone Star College	641,405	4.45%	28,543
Montgomery Independent School District	337,013	2.99%	10,077
MUD #90	6,115	100.00%	6,115
MUD #92	10,203	100.00%	10,203
MUD #107	19,808	100.00%	19,808
MUD #126	18,520	100.00%	18,520
MUD #128A	18,925	100.00%	18,925
MUD #132	10,908	100.00%	10,908
MUD #138	16,659	100.00%	16,659
MUD #142	6,420	100.00%	6,420
MUD #148	4,142	100.00%	4,142
Conroe MUD #1	18,884	100.00%	18,884
Conroe MMD #1	51,225	100.00%	51,225
UD #3	3,480	100.00%	3,480
UD #4	15,990	100.00%	15,990
Subtotal, Overlapping Debt			693,673
City Direct Debt (Net of original issuance discounts and premiums)	\$ 295,920		295,920
Total Direct and Overlapping Debt (Estimated \$10,233 Per Capita) (a)			<u>\$ 989,593</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 96,706.

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		
	2013	2014	2015
Assessed Value	\$ 4,002,688,279	\$ 4,322,826,131	\$ 4,829,793,550
Debt Limit <5% of assessed value>	\$ 200,134,414	\$ 216,141,307	\$ 241,489,678
Debt Applicable to Limit:			
Total Bonded Debt	\$ 98,475,000	\$ 124,930,000	\$ 128,305,000
Less: Assets in Debt Service Funds available for payment of principal	(12,260,043)	(14,537,182)	(12,084,748)
Total Net Debt Applicable to Limit	86,214,957	110,392,818	116,220,252
Net Legal Debt Margin	\$ 113,919,457	\$ 105,748,489	\$ 125,269,426
Total Net Debt Applicable to the Debt Limit As a Percentage of Debt Limit	43.08%	51.07%	48.13%
Total Net Debt Margin as a Percentage of Debt Limit	56.92%	48.93%	51.87%
Total Bonded Debt as a Percentage of Assessed Value	2.46%	2.89%	2.66%

*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, 2021 is \$0.4375 per \$100.00 with valuation at 100% of assessed value.*

TABLE 18

Fiscal Year						
2016	2017	2018	2019	2020	2021	2022
\$ 6,309,739,745	\$ 7,126,248,737	\$ 7,556,126,403	\$ 8,352,329,678	\$ 9,144,248,346	\$ 9,643,029,137	\$10,672,297,776
\$ 315,486,987	\$ 356,312,437	\$ 377,806,320	\$ 417,616,484	\$ 457,212,417	\$ 482,151,457	\$ 533,614,889
\$ 130,980,000	\$ 163,825,000	\$ 171,885,000	\$ 292,200,000	\$ 327,340,000	\$ 365,025,000	\$ 385,035,000
(11,356,765)	(11,569,373)	(10,802,885)	(11,292,098)	(11,052,026)	(10,417,007)	(10,376,197)
119,623,235	152,255,627	161,082,115	280,907,902	316,287,974	354,607,993	374,658,803
\$ 195,863,752	\$ 204,056,810	\$ 216,724,205	\$ 136,708,582	\$ 140,924,443	\$ 127,543,464	\$ 158,956,086
37.92%	42.73%	42.64%	67.26%	69.18%	73.55%	70.21%
62.08%	57.27%	57.36%	32.74%	30.82%	26.45%	29.79%
2.08%	2.30%	2.27%	3.50%	3.58%	3.79%	3.61%

**CITY OF CONROE, TEXAS**  
**PLEDGED REVENUE COVERAGE**  
**LAST TEN FISCAL YEARS**

**TABLE 19**

	Water and Sewer Bonded Debt					
		Less:				
Fiscal Year	Utility Service Charge	Adjusted Operating Expenses <sup>(1)</sup>	Net Available Revenue	Debt Service (2)		Coverage
				Principal	Interest	
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
2022	60,552,268	28,646,785	31,905,483	11,225,000	10,406,575	1.47

*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
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%
2022	96,706	3,237,813	33,481	33.7	19,173	4.1%

*Sources: Various school websites, the Conroe Greater Economic Development Council, the GIS Section of the City of Conroe and WorldPopulationReview.com.*

**CITY OF CONROE, TEXAS**  
**PRINCIPAL EMPLOYERS**  
**CURRENT YEAR AND NINE YEARS AGO**

**TABLE 21**

Employer	2022			2013		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Conroe Independent School District	5,218	1	10.94%	7,710	1	27.41%
Montgomery County	2,954	2	6.19%	2,000	2	7.11%
HCA Houston Healthcare Conroe	1,021	3	2.14%	1,250	3	4.44%
City of Conroe (including Part-Time)	846	4	1.77%	493	5	1.75%
National Oilwell Varco (all Conroe locations)	687	5	1.44%	630	4	2.24%
Steris (formally Medivators, Inc.)	684	6	1.43%	171	10	0.61%
Wal-Mart Supercenter	500	7	1.05%	370	7	1.32%
Consolidated Communications	425	8	0.89%			
Tri-County Behavioral Healthcare	382	9	0.80%			
McKesson	250	10	0.52%			
Tenaris				425	6	1.51%
Professional Directional				319	8	1.13%
National Oilwell Varco - Brandt				300	9	1.07%
	<u>12,967</u>		<u>27.17%</u>	<u>13,668</u>		<u>48.59%</u>

Source:

Greater Conroe Economic Development Council (GCEDC)

<http://www.gcedc.org/research/>

\*Conroe area only in 2022.



# CITY OF CONROE, TEXAS

## FULL TIME EQUIVALENT EMPLOYEES BY FUNCTIONS/PROGRAMS LAST TEN FISCAL YEARS

	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	2022 <sup>(8)</sup>
<b>Functions/Programs</b>										
General Government										
Administration	3	3	3	3	3	3	3	4	5	5
Mayor & Council	2	2	2	2	2	2	3	3	3	4
Transportation	-	1	1	1	1	1	2	3	3	3
Arts & Communications	1	-	-	-	-	-	-	-	-	-
Legal	3	3	3	3	3	3	4	4	4	5
Municipal Court	10	10	10	10	10	10	10	10	10	10
Warehouse Purchasing	5	5	5	4	4	4	4	4	4	4
Information Technology	11	11	11	11	11	11	12	12	12	12
Human Resources	5	6	6	6	6	6	7	7	7	8
Finance	10	10	10	12	12	12	12	13	13	14
Public Safety										
Police Administration	7	9	9	9	9	9	9	9	9	9
Police Support	28	12	12	13	14	14	14	14	15	15
Police Patrol	63	99	100	102	102	102	102	108	108	115
Police Investigative Services	29	32	33	34	34	34	36	37	37	37
Police Professional Services	15	-	-	-	-	-	-	-	-	-
Police Animal Services	5	5	2	2	2	2	2	2	2	2
Red Light Program	1	1	-	-	-	-	-	-	-	-
Traffic Services	2	2	2	-	-	-	-	-	-	-
Commercial Vehicle Enforcement	-	-	1	1	1	1	1	1	1	1
Fire	86	87	117	117	129	129	135	138	141	148
Community Development										
CDBG Administration	2	2	2	1	1	1	1	1	1	1
Community Development	15	15	19	19	19	19	23	8	8	9
Parks										
Parks & Rec. Administration	2	2	2	2	4	4	4	4	4	6
Recreation Center	5	6	6	6	5	5	5	5	5	5
Oscar Johnson, Jr. CC	4	4	4	4	4	4	4	4	4	4
Aquatic Center	7	7	7	7	7	7	7	7	7	7
Parks Operations	11	11	11	11	10	10	12	12	12	13
Public Works										
Drainage Maintenance	7	7	7	8	8	8	8	8	8	8
Streets	28	28	27	36	36	36	31	31	31	31
Signal Maintenance	3	3	3	4	4	4	4	4	4	4
Sign Maintenance	-	-	-	-	-	-	8	8	8	8
Engineering	21	21	22	22	22	23	23	25	25	26
Building Inspections and Permits	-	-	-	-	-	-	-	15	15	15
Conroe Tower	1	1	1	1	1	1	1	2	2	2
Hotel/Motel Occupancy Tax	3	4	4	4	4	4	4	4	4	4
Component Unit										
Conroe Industrial Development	5	4	4	4	4	4	4	5	5	5

TABLE 22

	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	2022 <sup>(8)</sup>
Water & Sewer										
Utility Billing	9	9	9	10	10	10	11	11	12	12
Public Works	5	6	6	7	7	7	7	7	7	7
Water Conservation	1	1	1	-	-	-	-	-	-	-
Water	15	15	11	12	12	12	16	16	16	16
Conroe Central Wastewater Plant	-	-	-	-	-	-	-	-	-	10
Southwest Wastewater Plant	11	10	10	11	11	11	14	17	22	14
Sewer	20	20	12	18	18	18	18	19	19	19
Pump & Motor Maint.	7	6	6	9	9	9	9	9	9	9
Project Construction	17	17	29	-	-	-	-	-	-	-
Fleet Services	7	8	8	8	8	8	10	10	10	11
Self Funded Insurance	1	-	-	-	-	-	-	-	-	-
Total	<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>	<u>638</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.
- (8) In FY 2022, Conroe Central Wastewater Treatment Plant was built.



**CITY OF CONROE, TEXAS**  
**OPERATING INDICATORS BY FUNCTIONS/PROGRAMS**  
**LAST TEN FISCAL YEARS**

<b>Functions/Programs</b>	Fiscal Year		
	2013	2014	2015
General Government			
Building Permits Issued	789	1,443	1,486
Building Inspections Conducted	16,995	17,871	20,924
Police			
Physical Arrests	4,758	4,502	4,289
Parking Violations	2,972	3,724	2,560
Traffic Violations	15,482	16,142	14,449
Fire			
Emergency Responses	7,124	7,083	8,427
Fires Extinguished	129	222	204
Inspections	1,017	1,778	1,333
Refuse Collection			
Refuse Collected (tons per day) (a)	58.00	41.00	73.20
Recyclables Collected (tons per day) (a)	16.00	10.00	17.20
Other Public Works			
Street Resurfacing (miles)	5.10	9.00	11.00
Potholes Repaired	582	415	2,193
Parks and Recreation			
Athletic Field Permits Issued	304	290	292
Community Center Admissions	424,640	353,024	422,884
Water			
New Connections	736	923	613
Water Main Breaks	775	692	1,072
Average Daily Consumption (millions of gallons)	9.652	9.189	9.249
Peak Monthly Consumption (millions of gallons)	393.936	377.559	281.344
Wastewater			
Average Daily Sewage Treatment (millions of gallons)	7.000	7.200	7.800
Transit			
Total Route Miles - OJJCC	11,219	12,240	9,912
Total Route Miles - Conroe Connection (b)	-	-	54,108
Passenger - OJJCC	14,020	14,232	18,420
Passenger - Conroe Connection (b)	-	-	22,811

Source: Various City Departments

**Notes:**

(a) Refuse Collection information is provided by a private waste company.

(b) Conroe Connection began service in FY2015.

TABLE 23

Fiscal Year						
2016	2017	2018	2019	2020	2021	2022
1,089	1,453	1,667	1,803	2,101	2,975	2,839
20,365	25,995	33,783	37,836	40,796	63,855	77,024
4,237	4,805	4,815	4,649	5,691	4,455	4,675
1,672	798	802	1,798	1,004	869	979
12,919	20,302	23,148	25,419	6,246	28,635	23,517
9,018	8,784	10,261	10,208	10,280	9,526	10,399
244	274	312	240	346	33	303
2,537	2,540	3,034	1,678	2,285	1,695	2,504
65.58	68.25	70.45	50.87	57.23	58.17	58.73
16.53	16.86	19.35	14.83	14.77	16.6	15.2
3.00	9.00	6.00	5.00	1.00	7.00	9.00
1,360	2,011	2,500	1,850	1,600	720	581
272	247	194	216	183	287	360
452,564	461,683	452,174	476,207	316,865	462,594	665,597
2,418	790	892	992	1,125	1,910	1,819
622	495	885	781	855	1,279	1,220
9.770	9.990	14.000	10.202	11.860	11.000	14.000
415.278	381.427	413.795	433.717	494.001	475.000	650.475
7.700	7.900	8.200	9.020	8.890	9.100	9.000
11,018	12,145	13,425	20,100	15,075	14,112	20,831
83,258	85,373	92,668	131,357	179,057	173,510	198,348
19,984	16,329	16,825	17,747	10,352	12,998	17,439
34,487	27,650	33,633	48,430	38,705	27,512	42,021

# CITY OF CONROE, TEXAS

## CAPITAL ASSET STATISTICS BY FUNCTIONS/PROGRAMS

### LAST TEN FISCAL YEARS

Functions/Programs	Fiscal Year		
	2013	2014	2015
Police			
Stations	1	1	1
Zone Offices	1	1	1
Patrol Units	55	56	56
Fire Stations	5	5	6
Refuse Collection			
Collection trucks	8	9	10
Other Public Works			
Streets (miles)	270.00	270.00	315.00
Streetlights	3,530	3,550	3,550
Traffic Signals	82	102	110
Parks and Recreation			
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
Water			
Water Mains (miles)	403.00	403.00	409.50
Fire Hydrants	3,009	3,335	3,410
Storage Capacity (millions of gallons)	11,490	11,490	11,490
Wastewater			
Sanitary Sewers (miles)	391.00	398.00	404.00
Storm Sewers (miles) ( a)	42.000	42.953	49.000
Treatment capacity (millions of gallons)	10,000	10,000	10,000
Transit			
Buses	4	4	8
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						
2016	2017	2018	2019	2020	2021	2022
2	1	1	1	1	1	1
1	1	1	1	1	1	1
56	59	68	73	73	74	74
6	6	7	7	7	7	7
10	12	12	13	13	10	16
350.00	346.00	346.00	420.00	420.00	420.00	420.00
3,550	3,321	4,300	3,994	4,421	4,353	4,782
125	105	120	120	120	121	123
407.00	407.00	407.00	492.00	570.00	690.00	671.00
20	20	20	20	20	20	21
27	27	27	21	21	21	21
18	18	18	19	19	19	19
4	4	4	5	5	6	6
417.22	444.00	461.00	479.00	508.00	529.00	572.00
3,032	3,084	3,085	3,115	3,089	4,726	5,162
11,589	12,849	13,250	12,349	12,349	12,349	14,359
427.10	432.00	421.00	419.00	431.00	450.00	474.00
50,530	50,530	108,000	139,000	162,000	207,000	211,000
10,000	12,000	12,000	12,000	12,000	12,000	18,000
4	4	6	6	6	5	7
2	2	2	2	2	2	2

**CITY OF CONROE, TEXAS**

**WATERWORKS SYSTEM - TOP TEN WATER & SEWER USERS (IN GALLONS)**  
**AS OF SEPTEMBER 30, 2022**

**TABLE 25**

Customer	Fiscal Year Total 2022 Water Consumption	Fiscal Year Total 2022 Water Revenues	Percent of Total 2022 Water Revenues
EvoQua Water Technologies, LLC	202,126,000	\$ 556,811	3.0%
Borden Inc.	100,035,000	284,228	1.5%
Ball Metal Container Group	74,569,000	219,942	1.2%
Houston Methodist Hospital	68,282,000	218,804	1.2%
Conroe ISD Business Office	49,046,000	272,041	1.5%
The Geo Group	46,899,000	142,821	0.8%
M.U.D. 42	44,167,000	198,892	1.1%
Medical Center Hospital	34,718,000	151,457	0.8%
Crown Cork and Seal	29,695,000	98,882	0.5%
Stillwater	27,354,000	209,788	1.1%

Customer	Fiscal Year Total 2022 Sewer Consumption	Fiscal Year Total 2022 Sewer Revenues	Percent of Total 2022 Sewer Revenues
EvoQua Water Technologies, LLC	202,126,000	\$ 1,023,074	4.3%
Borden Inc.	100,035,000	506,494	2.1%
Ball Metal Container Group	73,670,000	373,087	1.6%
Houston Methodist Hospital	68,282,000	346,866	1.5%
The Geo Group	46,820,000	237,226	1.0%
Conroe ISD Business	39,888,000	210,316	0.9%
Crown Cork & Seal	29,695,000	150,573	0.6%
Medical Center Hospital	27,751,000	142,105	0.6%
The Abby at Conroe	25,933,000	132,052	0.6%
M.U.D 42	22,192,000	113,170	0.5%

# CITY OF CONROE, TEXAS

## WATER AND SEWER RATES

AS OF SEPTEMBER 30, 2022

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 \$3.60 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	2023 Ad Valorem Tax Base	Tax Base Per Capita	FY 23-24 Tax Rate/ \$100 AV	Average Home Value	Tax Levy	CY 2022 All Sales Tax Collections	Sales Tax Per Capita	FY 23-24 General Fund Revenues	FY 23-24 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	84,324	\$ 5,089,300,184	\$ 60,354	\$ 0.7200	\$ 224,775	\$ 1,618.38	\$ 26,213,866	\$ 311	\$ 133,068,544	\$ 21,621,897	16.25%	\$ 152,452,988	\$ 37,227,107	\$ 2,249	2.00%
Bryan	93,590	11,304,502,672	120,788	0.6240	248,000	1,547.52	28,686,278	307	97,336,500	30,300,000	31.13%	221,920,000	323,560,000	5,828	1.50%
Conroe	103,035	14,358,166,956	139,352	0.4272	307,196	1,312.3413	67,516,524	655	124,587,415	51,329,552	41.20%	269,410,001	292,690,000	5,455	2.00%
DeSoto	57,565	7,375,137,761	128,118	0.6851	345,710	2,368.43	16,693,536	290	61,517,655	10,715,000	17.42%	114,991,109	110,878,716	3,924	1.00%
Galveston	53,089	11,363,843,258	214,053	0.4089	441,173	1,803.74	29,979,007	565	78,218,565	23,700,000	30.30%	334,092,288	237,464,691	10,766	2.00%
League City	118,740	12,400,000,000	104,430	0.3904	370,118	1,444.94	34,762,049	293	100,032,919	29,710,000	29.70%	168,306,570	106,513,430	2,314	2.00%
Missouri City	80,925	10,966,931,183	135,520	0.5708	253,225	1,445.47	14,406,145	178	65,110,836	13,994,291	21.49%	175,216,894	2,075,000	2,191	1.00%
Pearland	133,400	14,756,768,760	110,620	0.6554	355,176	2,327.82	43,064,038	323	115,263,443	32,017,500	27.78%	269,460,000	474,075,000	5,574	1.50%
San Marcos	67,553	9,431,344,481	139,614	0.6030	455,998	2,749.67	38,016,331	563	111,351,806	42,825,789	38.46%	206,295,059	270,163,836	7,053	1.50%
Temple	84,706	7,863,699,263	92,835	0.6130	289,803	1,776.49	33,418,026	395	117,613,065	64,173,421	54.56%	323,890,000	196,170,000	6,140	1.50%
Victoria	65,377	5,406,793,671	82,702	0.4898	221,027	1,082.59	29,280,513	448	55,876,427	18,300,000	32.75%	43,545,000	35,405,000	1,208	1.50%



(This page intentionally left blank.)





CITY OF CONROE