









City of Conroe

Annual Operating Budget

FISCAL YEAR 2024-25











S.B. 656 Notice

"This budget will raise more revenue from property taxes than last year's budget by an amount of $4,029,815, which is a 7.78% percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $1,618,056."

On September 12, 2024, the members of the governing body voted on the Fiscal Year 2024-25 Budget as follows:

FOR:	David Hairel	Councilman
	Shana R. Arthur	Councilwoman
	Harry Hardman	Mayor Pro Tem
	Marsha Porter	Councilwoman
AGAINST:	NONE	
PRESENT and not voting:	Duke W. Coon	Mayor
ABSENT:	Howard Wood	Councilman

Tax Rate Comparison

	FY 23-24	FY 24-25
Total Property Tax Rate:	$0.4272	$0.4272
No-New-Revenue Tax Rate:	$0.4046	$0.3948
Effective M&O Tax Rate:	$0.3022	$0.3022
Voter-Approval Tax Rate:	$0.4364	$0.4408
Debt Tax Rate:	$0.1250	$0.1250

Total Municipal Debt Obligations (secured by property taxes):

$502,220,000	$520,665,000

*Local Government Code 102.007



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City of Conroe, Texas
City Council

Mission Statement



Duke W. Coon
Mayor



Harry Hardman
Mayor Pro Tem Place 3



David Hairel
Councilman Place 1

"To Protect And Serve The Citizens Of Conroe And Exceed Their Expectations"



Shana R. Arthur
Councilwoman Place 2



Howard Wood
Councilman Place 4



Marsha Porter
Councilwoman Place 5

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Conroe

Texas

For the Fiscal Year Beginning

October 01, 2023

Christopher P. Morrill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Conroe, Texas for its Annual Budget for the fiscal year beginning October 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of FY 2023-2024 only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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City of Conroe
2024-2025

Listing of City Officials

Elected Officials

Mayor		Duke W. Coon
Council Place 1		David Hairel
Council Place 2		Shana R. Arthur
Council Place 3	Mayor Pro Tem	Harry Hardman
Council Place 4		Howard Wood
Council Place 5		Marsha Porter
Municipal Court Judge		William Waggoner

Appointed Officials

City Administrator	Gary Scott
Assistant City Secretary	Sami Quinlan
City Attorney (Interim)	Michael Garner
Assistant City Administrator/Director of Finance	TBD
Assistant City Administrator/Director of Public Works	Norman McGuire
Assistant City Administrator/Director of Community Development	Nancy Mikeska
Police Chief (Interim)	Lee Tipton
Fire Chief (Interim)	Michael Legoudes, Jr.
Director of Human Resources	Andre Houser
Assistant Director of Conroe Industrial Development Corporation	Laura Lee Palmer



CITY OF CONROE

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CITY OF CONROE

Est. 1904

October 1, 2024

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, 2024, and ending September 30, 2025, 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 24-25 is a balanced, conservative plan that continues our previous commitments toward quality services and addresses opportunities for additional improvements. The total operating budget for FY 24-25 is $354,722,528; however, exclusive of interfund transfers that are effectively counted twice, the actual budget is $279,989,203. 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

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

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

The 2023 Strategic Plan, including specific goals and strategies, can be seen immediately following this cover letter.

Population Growth and New Development

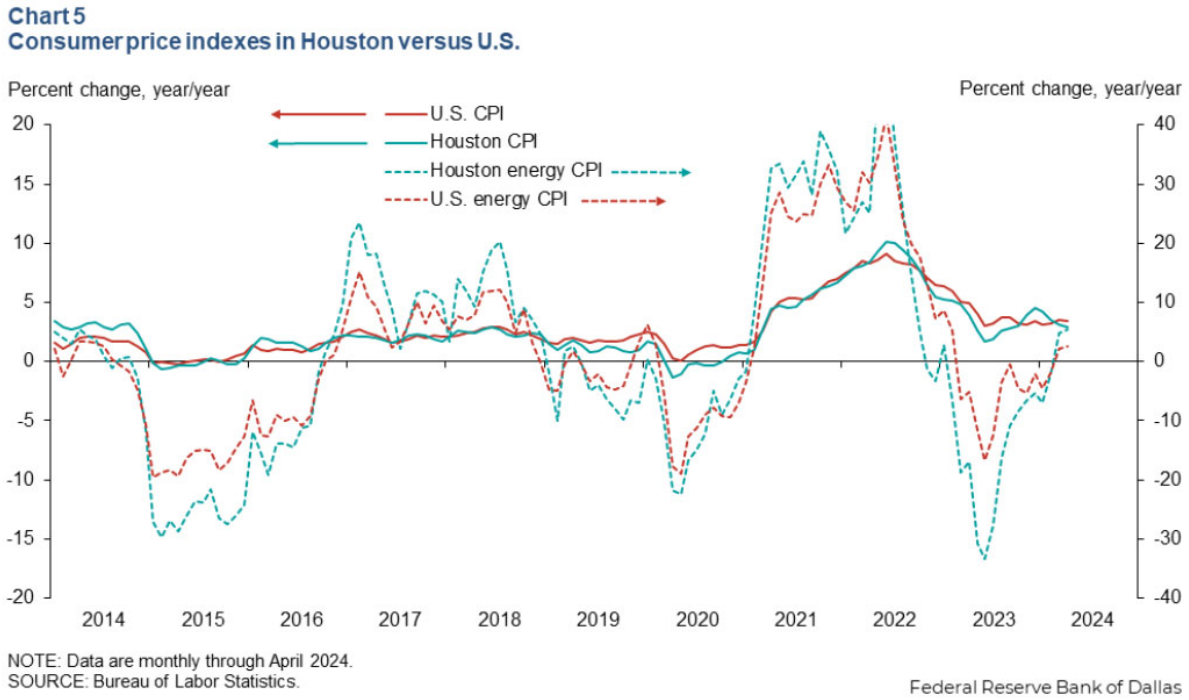
The city of Conroe was named the second fastest-growing large city (population of 50,000 or more) in the nation by the U.S. Census Bureau based on population growth from 2010 to 2022. According to the most recent census estimates from July 1, 2023, our population is 108,248, up from 89,956 in 2020, a 20% 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.

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 24-25 budget.

According to the TexSTAR May 2024 newsletter, "Weaker economic data in May contrasted with the picture of resilient U.S. growth so far this year. Following three consecutive months of unexpectedly hot inflation and strong employment figures, which sparked concerns that the Federal Reserve (Fed) may need to keep interest rates higher for longer, consumption, employment, and inflation moderated, providing some much-needed relief in markets." In the Houston Economic Indicators article dated June 05, 2024, by the Federal Reserve Bank of Dallas, "Inflation in Houston was 2.9% in April (Chart 5). This is down from March's reading of 3.1%. The inflation rate in Houston has been ticking down since January after rising in the latter half of 2023. Meanwhile, the U.S. CPI was 3.4% in April, down slightly from 3.5% in March. U.S. CPI inflation has been moving sideways since June 2023."



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 utilized by 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% 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 decrease by 1.2%.

Conroe's sales tax collections for July 2024 (May sales) totaled $5,379,349 which is a -4.8% decrease compared to last year.

Property Tax

This budget maintains the tax rate of 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 assessed home value in the City of Conroe this year is $328,797. The City tax levy on that amount will be $1,123.70, which is a monthly cost of $93.64 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 2024 is 22%. Below is a breakdown of the 2024 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 2024 tax rates; however, it does not reflect the various exemptions that are available for residential property.

Entity	2024 Tax Rate	Levy on Avg. Home
Conroe Independent School District	$0.9496	$3,122.26
Montgomery County	0.3790	1,246.14
City of Conroe	0.4272	1,123.70
Lone Star College	0.1076	353.79
Montgomery County Hospital District	0.0497	163.41
Total	**$1.9131**	**$6,009.29**

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 2024 tax rates.

Montgomery County Property Tax Rates			
Panorama Village	$ 0.5513	Montgomery	$ 0.4000
Willis	0.5087	Magnolia	0.2509
Oak Ridge North	0.4408	Shenandoah	0.1421
Conroe	**0.4272**		

Other Texas Cities Property Tax Rates			
Baytown	$ 0.7004	Missouri City	$ 0.5708
Desoto	0.6849	Victoria	0.4707
Pearland	0.6350	Galveston	0.4284
Temple	0.6265	**Conroe**	**0.4272**
Bryan	0.6240	League City	0.3690
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 $1,209,867,399, or 8.4%. New improvements and new personal property added $378,758,454 to the roll. Newly annexed property added approximately $0 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. 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 does not include a rate increase, and for commercial customers, a 4% 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. Starting in FY 24-25 a multi-family tier structure was implemented which charges 90% of the single-family rate. 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 using the ½¢ 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. The following charts display the water and sewer rates beginning in FY 21-22.

Standard Residential Minimum Monthly Base Charge by Meter Size

	FY 22	FY 23	% Change	FY 24	% Change	FY 25	% Change
5/8 inches	$12.48	$12.73	2.0%	$13.14	3.2%	$13.14	0.0%
1 inch	18.72	19.09	2.0%	19.71	3.2%	19.71	0.0%
1.5 inches	26.00	26.52	2.0%	27.38	3.2%	27.38	0.0%
2 inches	36.40	37.13	2.0%	38.33	3.2%	38.33	0.0%
3 inches	47.84	48.80	2.0%	50.38	3.2%	50.38	0.0%
4 inches	67.60	68.95	2.0%	71.19	3.2%	71.19	0.0%
6 inches	93.60	95.47	2.0%	98.57	3.2%	98.57	0.0%
8 inches	150.80	153.82	2.0%	158.82	3.3%	158.82	0.0%
10 inches	260.00	265.20	2.0%	273.82	3.3%	273.82	0.0%

Standard Residential & Sprinkler Rates Inside City Limits

	FY 22	FY 23	% Change	FY 24	% Change	FY 25	% Change
Water Rates (1,000 gallon units)							
0 - 3 (minimum charge)	$0.00	$0.00	n/a	$0.00	n/a	$0.00	n/a
4 - 10	2.66	2.71	1.9%	2.80	3.3%	2.80	0.0%
11 - 15	3.28	3.35	2.1%	3.45	3.0%	3.45	0.0%
16 - 25	3.89	3.97	2.1%	4.10	3.3%	4.10	0.0%
26 - 35	4.44	4.53	2.0%	4.68	3.3%	4.68	0.0%
36 and up	7.77	7.93	2.1%	8.18	3.2%	8.18	0.0%
Sewer Rates							
0 - 3 (minimum charge)	$41.55	$42.38	2.0%	$43.76	3.3%	$43.76	0.0%
4 and up	5.06	5.16	2.0%	5.33	3.3%	5.33	0.0%
Maximum Charge at 10,000 gallons	76.97	78.51	2.0%	81.07	3.3%	81.07	0.0%

Lifeline Rates - Over 65 and/or disabled customers

	Rates FY 25	Lifeline FY 25	% Discount
Minimum Monthly Base, meter - 5/8 inches	$13.14	$6.57	50%
Water Rates (1,000 gallon units)			
0 - 3 (minimum charge)	$0.00	$0.00	
4 - 10	2.80	1.40	50%
11 - 15	3.45	2.93	15%
16 - 25	4.10	4.10	0%
26 - 35	4.68	4.68	0%
36 and up	8.18	8.18	0%
Sewer Rates			
0 - 3 (minimum charge)	$43.76	$21.88	50%
4 and up	5.33	2.66	50%
Maximum Charge at 10,000 gallons	81.07	40.50	50%

Commercial/Non-residential Rates Inside City Limits

	FY 22	FY 23	% Change	FY 24	% Change	FY 25	% Change
Water Rates (1,000 gallon units)							
0 - 3 (minimum charge)	$0.00	$0.00	n/a	$0.00	n/a	$0.00	n/a
4 - 10	2.90	2.96	2.1%	3.16	6.8%	3.29	4%
11 - 15	3.42	3.49	2.0%	3.72	6.6%	3.87	4%
16 - 25	4.07	4.15	2.0%	4.43	6.7%	4.61	4%
26 - 35	4.64	4.73	1.9%	5.05	6.8%	5.25	4%
36 - 150	8.12	8.28	2.0%	8.84	6.8%	9.19	4%
151 and up	2.67	2.72	1.9%	2.91	7.0%	3.03	4%
Sewer Rates							
0 - 3 (minimum charge)	$41.55	$42.38	2.0%	$45.24	6.7%	$47.05	4%
4 and up	5.06	5.16	2.0%	5.51	6.8%	5.73	4%

Surface Water Conversion Fee

	FY 22	FY 23	% Change	FY 24	% Change	FY 25	% Change
Rate per 1,000 gallons	$3.60	$3.60	0.0%	$3.45	-4.2%	$3.19	-7.5%

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 24-25, this fee will decrease from $3.45 to $3.19 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 24-25 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 2024 rates to other cities reported in the survey.

	Monthly Average Residential Bill - 5,000 gallons					
			Current			Proposed[1]
City	**Water Rate**	**SWC Fee**	**LSG Fee**	**Sewer Rate**	**Total**	**Total**
Conroe	**$ 18.74**	**$ 17.25**	**$ -**	**$ 54.42**	**$ 90.41**	**$ 89.11**
Pearland	37.83	-	-	51.10	88.93	-
Average of cities 50,000 – 75,000 population[2]	40.78	-	-	41.69	82.47	-
Friendswood	29.97	-	-	49.41	79.38	-
Average of cities 75,000 – 100,000 population[2]	44.47	-	-	34.40	78.87	-
Baytown	36.96	-	-	38.22	75.18	-
Deer Park	36.02	-	-	37.52	73.54	-
Sugar Land	22.01	17.85	-	33.39	73.25	-
Tomball	26.65	18.00	-	28.08	72.73	-
Willis	32.15	-	-	32.15	64.30	-
Huntsville	26.34	-	-	35.13	61.47	-
Oak Ridge North	26.00	-	-	30.00	56.00	-
Pasadena	24.76	-	-	24.72	49.48	-
La Porte	16.89	-	-	18.75	35.64	-

[1] Proposed decrease due to SWC going from $3.45 to $3.19 per 1,000 gallons.
[2] 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 0.5% increase in electricity gross receipts for FY 24-25 based on historical collections.

Other Revenues

Revenues from residential and commercial building permits are anticipated to increase in FY 24-25 compared to the prior year's budget by 14.1 percent. This is a conservative estimate which plans for both ongoing building activity and fluctuations in total construction values. The value of new construction is 42% higher comparing May 2024 to 2023 and the number of building permits issued increased by 21.7% with single-family housing starts increasing by 27.9% through the same time period.

Revenues from traffic and criminal fines are expected to increase 20.5% in FY 24-25 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 new Oscar Johnson, Jr. Community Center is currently under construction and is anticipated to open April 2025. Revenues from Recreational & Parks Programs are anticipated to increase by 10.8% in FY 24-25 compared to the prior year's budget.

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 $2,279,051 in FY 24-25 which is an increase of $23,375 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 scrutinized and prioritized.

In total, $34,136,281 of additional items were requested for FY 24-25, and only $12,260,647 were funded. The approval of these funding requests addresses immediate needs to provide City services as well as implement the Strategic Plan. Below is a listing of the major new initiatives in the General Fund that are $50,000 or more.

The IT Department received funding for Microsoft Enterprise Agreements Renewal and InfoTech Renewal. The Police Support Services Department received funding for increased building maintenance and other operating supplies. The Police Patrol Department received funding for increased vehicle repairs, increases for 12 patrol car equipment packages, and three Tahoe upgrades.

The Oscar Johnson, Jr. Community Center Department received funding for increased utilities cost for the new facility that is projected to open in April 2025. The Drainage Maintenance Department received funding for drainage improvements. The Streets Maintenance Department received funding for the asphalt overlay program. Funding is also included for contributions to the Technology Replacement, and the Vehicle and Equipment Replacement.

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, $8,458,819 of supplemental items were requested and $4,036,980 were funded. The Utility Billing Department received funds for Third-party Meter Installation and Repairs, increased credit card processing fees, and for increased water meter expenses. The Water Department received funding for increased vehicle operations, LSGCD Water Fee, a 3-Man crew, Water Plant Operator, water infrastructure repairs, and increased overtime budget. The Conroe Central Wastewater Plant Department received funding for increased polymer cost. The Southwest Wastewater Plant Department received funding for Odor Control. The Sewer Department received funding for increased vehicle operations, sewer infrastructure repairs and increased overtime. The Pump & Motor Maintenance Department received funding for a Journeyman Electrician, Pump Mechanic, and truck. Funding is also included for contributions to the Technology Replacement, and the Vehicle and Equipment Replacement.

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, Gladstell Road, and Old Conroe 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, Jr. Community Center. The CIDC Fund is made up of revenues from a ½¢ 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 24-25 include: Streets Projects: – Lake Conroe Forest Phase 2, Street Rehab - Tanglewood-Briarwood Phase 2B, Roadway Extension - Airport Road - HGAC, Street Reconstruct - East Dallas Street, and Road Widening with Improvements - Old Conroe Road South Section - HGAC Participation; Signals: – Signal Upgrades - State Highway 75; Facilities: Public Works - Water & Sewer Building; Water: Water Plant #35 - East SH 242 Area.

Water and Sewer Debt Service Fund

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

Major Water & Sewer CIP projects that will be funded by issuing bonds in FY 24-25 include: Water Projects: Water Line Rehab - Bybee Street Area, Water Plant #34 - McCaleb Road , Water Line Rehab - Forest Estates & Wroxton Area, and Water Line Extension - TimberPointe - Developer Agreement; Sewer Projects: Gravity Sewer Upgrade - SH 105 West, Sewer Rehab - Tanglewood and Wiggins Village, Gravity Main Replacement - Downtown Area Phase 1-South of Highway 105, Gravity Sewer Main Replacement - Highway 105, and Trunk Line Replacement - White Oak Creek.

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 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 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 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¢ 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: Revenue 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. 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. The CIDC also supports the payment of 3rd Lien Hotel Revenue Bonds if there are insufficient Net Operating revenues to pay debt services on the bonds. 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 fund sets aside the amount of funding needed to cover projected replacement costs for computer equipment and related technology needs. Examples of equipment being replaced include laptops, personal computers, servers, and switches.

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 24-25 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 24-25 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 2/7th of the tax to the County, as long as such payment does not exceed the annual contribution cap, which is $858,695 for FY 2025. The City retains the remaining proceeds in the HOT Fund. The HOT Fund expenses include the Convention and Visitors Bureau (CVB), known as Visit Conroe. The budget includes $1,650,000 to build out a Visitor's Center on the first floor of the Conroe Tower.

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. 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 24-25, 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 Operations, ADA Paratransit Operations, Transit Staff, and department administrative costs are covered by 70% Annual Federal Grant Apportionments.

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 24-25 with re-insurance income offsetting claims and administrative costs. The City is increasing the employer contribution rate from $14,517 to $17,048 per full-time employee due to higher 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 Youth Diversion Fund, Municipal Court Efficiency Fee Fund, Municipal Court Truancy Prevention Fund, Municipal Court Jury Fund, and Municipal Court Time Payment Reimbursement Fee Fund.

Water Mitigation Fund

In FY 23-24, the Water Mitigation Fund was created to offset debt issuances for water infrastructure. This fund will receive a transfer in from the CIDC General Fund in FY 24-25. These funds will be used to construct a two water wells.

Personnel

City employees are divided into two groups for compensation purposes. 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). This budget includes funding for six additional positions in the Water & Sewer Operating Fund. Additionally, this budget includes funding for Step and Merit based salary increases.

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. It is a conservative estimate based on an analysis of trends and the continuation of current programs and services. Projections vary by fund type, and additional reviews of consultants and advisors support the analysis of major funds. Major assumptions for the General Fund include a 5% annual increase in the tax roll, 1% annual growth in sales taxes starting in FY 27, 3% growth in all other revenues, 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 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 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, 2025, of $62,346,652, which is equivalent to 178.8 days of operating expenditures (also stated as a 49% 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 $44,332,305, which is 213.6 days of operating expenditures, or 58.5%. 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 24-25 Projected Fund Balances."

Significant Changes in Fund Balances

Below is an explanation of any fund balances that are anticipated to increase or decrease by more than 10%.

The General Obligation Debt Service fund balance is anticipated to decrease by 16.5%, this is due to on-going debt service and a proposed debt issuance to fund the Capital Projects in the FY 24-25 CIP.

The CIDC General Fund reserves are projected to decrease by 26.7%, which is a result of cash funding $11,250,000 for critical water infrastructure in FY 24-25.

The Water & Sewer Vehicle & Equipment Replacement fund is anticipating a 19.9% decrease in fund balance. This is a result of anticipated timely replacement of necessary vehicles/equipment for Water & Sewer Operations.

The Fleet Servies Fund is anticipated to increase by 142.5%, which is a result of billing/rate changes that will go into effect in FY 24-25. However, if the reserves increase significantly over its targeted 30-Day Operating Reserve then a transfer of the excess will be made to the General Fund.

The Firearms Training Facility Fund reserves are projected to increase by 21.8%, due to ongoing intergovernmental revenues with no anticipated expenses in FY 24-25.

The Self Funded Insurance Fund is anticipated to increase by 11.4% due to on-going contributions to grow fund balance.

The Technology Replacement Fund is anticipated to decrease by 76.2%, which is a result of funding necessary IT infrastructure/equipment.

The Water Mitigation Fund is forecasted to decrease its reserves by 49.7% to fund two water wells within the City.

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 24-25 Operating Budget document, refer to the FY 24-25 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,

Duke W. Coon

Duke W. Coon
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) The 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.

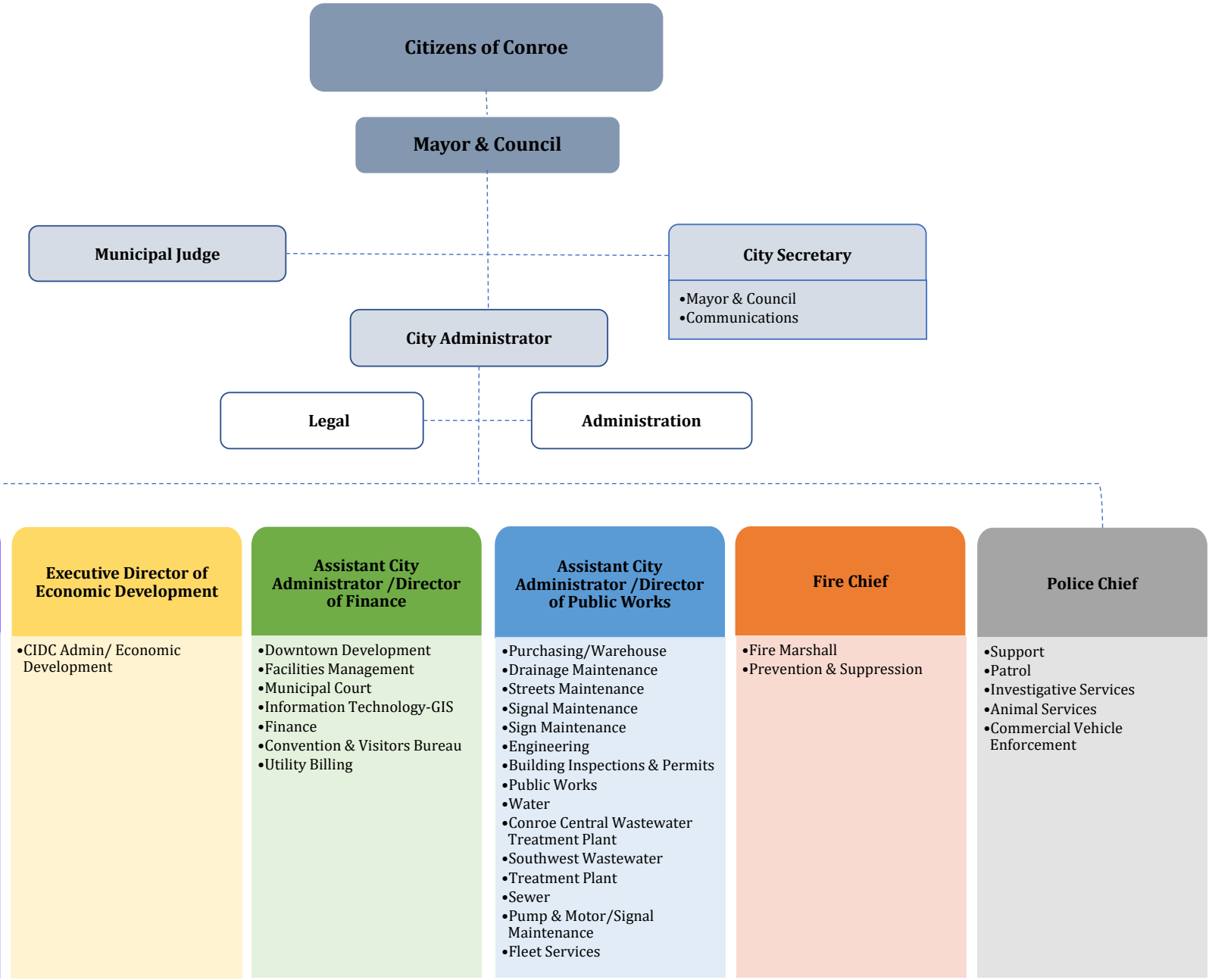
Strategic Issue 9: (Public Safety) There is a need to establish a stand-alone City of Conroe Emergency Operations Center. (in progress)

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 HGAC's Transportation Policy Council (TPC).
- (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 retain 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

	Actual 2021-2022	Actual 2022-2023	Estimated 2023-2024	Budgeted 2024-2025
GENERAL FUND				
001-1041 Administration				
City Administrator	1	1	1	1
Administrative Assistant	1	1	1	1
Subtotal	**2**	**2**	**2**	**2**
PT Downtown Liaison (Hours)	1,000	1,000	1,000	1,000
PT Administrative Intern (Hours)	520	520	520	520
Subtotal Hours	**1,520**	**1,520**	**1,520**	**1,520**
001-1042 Mayor & City Council				
Mayor	1	1	1	1
Mayor Pro Tem	1	1	1	1
Councilmember	4	4	4	4
Subtotal Mayor & Council	**6**	**6**	**6**	**6**
City Secretary	1	1	1	1
Assistant City Secretary	1	1	1	1
Administrative Specialist I	1	1	1	1
Record Management Specialist	1	1	1	1
Subtotal	**4**	**4**	**4**	**4**
PT Administrative Specialist I (Hours)	1,000	1,000	1,000	1,000
Subtotal Hours	**1,000**	**1,000**	**1,000**	**1,000**
001-1043 Communications				
Communications Coordinator	1	1	1	1
Assistant Communications Coordinator	1	1	1	0
Subtotal	**2**	**2**	**2**	**1**
PT Assistant Communications Coordinator (Hours)	0	0	0	999
Subtotal Hours	**0**	**0**	**0**	**999**
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	1	1	1
Transit Coordinator - Operations Supervisor	0	1	1	1
Transit Aide - Operations Analyst	0	1	1	1
Communications Technician	0	2	2	2
Driver – Senior Transit Vehicle Operator	0	2	2	2
Driver – Transit Vehicle Operator	0	8	8	8
Subtotal	**3**	**18**	**18**	**18**
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	2,000	2,000	2,000
PT Communication Technician	0	1,000	1,000	1,000
Subtotal Hours	**2,040**	**5,040**	**5,040**	**5,040**

CITY OF CONROE
Personnel Summary

	Actual 2021-2022	Actual 2022-2023	Estimated 2023-2024	Budgeted 2024-2025
001-1050 Downtown Development				
Downtown Manager	1	1	1	1
Administrative Specialist II	0	0	1	1
Administrative Assistant	0	1	0	0
Subtotal	**1**	**2**	**2**	**2**
001-1060 Legal				
City Attorney	1	1	1	1
Assistant City Attorney	3	3	3	3
Administrative Assistant	1	1	1	1
Subtotal	**5**	**5**	**5**	**5**
001-1070 Municipal Court				
Judge	1	1	1	1
Subtotal Judge	**1**	**1**	**1**	**1**
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
Subtotal	**9**	**9**	**9**	**9**
001-1080 Facilities Management				
Facilities Manager	1	1	1	0
Maintenance Technician II	2	2	2	2
Subtotal	**3**	**3**	**3**	**2**
001-1100 Finance				
Assistant City Administrator/Director of Finance	1	1	1	1
Internal Auditor	1	1	0	0
Assistant Director of Finance	1	1	1	1
Accounting Manager	1	1	1	1
Senior Accountant	1	1	2	2
Grant Accountant	0	1	1	1
Accountant	2	2	2	2
Payroll Specialist	1	1	0	0
Accounts Payable Specialist	1	1	1	1
Finance Manager	1	1	1	1
Capital Asset and Compliance Accountant	1	1	1	1
Financial Analyst	1	1	1	1
Subtotal	**12**	**13**	**12**	**12**
Management Intern (Hours)	300	300	300	300
PT Administrative Specialist II (Hours)	999	999	999	999
Subtotal Hours	**1,299**	**1,299**	**1,299**	**1,299**
001-1110 CDBG Administration				
Assistant Director of Program	1	1	1	1
Subtotal	**1**	**1**	**1**	**1**

CITY OF CONROE
Personnel Summary

	Actual 2021-2022	Actual 2022-2023	Estimated 2023-2024	Budgeted 2024-2025
001-1120 Purchasing - Warehouse				
Assistant Director of Purchasing	0	0	1	1
Purchasing Manager	1	1	0	0
Contract Administrator	0	0	1	1
Senior Buyer (Effective 10.01.2024)	0	0	0	1
Buyer II	0	0	1	1
Buyer	1	1	0	0
Buyer I (Effective 10.01.2024)	0	0	0	1
Warehouse Technician	2	2	2	2
Subtotal	**4**	**4**	**5**	**7**
PT Buyer I (Hours)	0	0	0	999
Subtotal Hours	**0**	**0**	**0**	**999**
001-1130 Information Technology				
Assistant Director of Information Technology/GIS	1	1	1	1
Technology Project Supervisor	1	1	1	1
IT Infrastructure Specialist	3	3	3	2
Systems Engineer	0	0	0	1
Applications & Business Analyst	3	3	3	3
Desktop Support Supervisor	1	1	1	1
Desktop Support Specialist	2	2	2	2
IT Infrastructure and Security Supervisor	1	1	0	0
IT Infrastructure and Security Manager	0	0	1	1
GIS Supervisor	1	1	1	1
GIS Analyst	2	2	2	2
Subtotal	**15**	**15**	**15**	**15**
PT Information Technology Aide (Hours)	200	200	200	200
Subtotal Hours	**200**	**200**	**200**	**200**
001-1160 Human Resources				
Civil Service Commission	3	3	3	3
Subtotal Civil Service	**3**	**3**	**3**	**3**
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	1	0	0	0
Administrative Specialist I	2	0	0	0
Administrative Specialist II	0	1	1	1
Benefits Coordinator	0	1	1	1
Employee Specialist	1	0	0	0
Human Resources Clerk	1	3	3	3
Subtotal	**8**	**8**	**8**	**8**
PT Administrative Specialist I (Hours)	2,800	2,800	2,800	2,800
Subtotal Hours	**2,800**	**2,800**	**2,800**	**2,800**
001-1201 Police Administration				
Police Chief	1	1	1	1
Deputy Chief	2	2	2	2
Lieutenant	1	1	1	1
Police Officer	1	1	1	1

CITY OF CONROE
Personnel Summary

	Actual 2021-2022	Actual 2022-2023	Estimated 2023-2024	Budgeted 2024-2025
Police Officer/Warrant Officer/Bailiff	2	2	2	2
Administrative Assistant	1	1	1	1
Administrative Specialist II	1	1	1	1
Subtotal	**9**	**9**	**9**	**9**
PT Administrative Intern (Hours)	400	400	400	400
Subtotal Hours	**400**	**400**	**400**	**400**
001-1202 Police Support Services				
Lieutenant	2	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	0
Records Manager/Police	1	1	1	1
Records Clerk	4	4	4	4
Custodian	2	2	2	2
Facilities Maintenance Assistant I	1	1	1	1
Administrative Specialist I	1	1	1	1
Subtotal	**16**	**16**	**16**	**15**
PT Switchboard Operator (Hours)	400	400	400	400
Subtotal Hours	**400**	**400**	**400**	**400**

*Parking Control/Clerk moved to Police Animal Services (1206) in FY 24-25.

001-1203 Police Patrol				
Lieutenant	3	3	3	3
Sergeant	14	14	14	14
Police Officer	77	87	87	87
Communications Supervisor	4	4	4	4
Communications Officer	17	17	17	17
Asset Coordinator	1	1	1	1
Subtotal	**116**	**126**	**126**	**126**
PT Communications Officer (Hours)	1,800	1,800	1,800	1,800
Subtotal Hours	**1,800**	**1,800**	**1,800**	**1,800**

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

001-1204 Police Investigative Services				
Lieutenant	2	2	2	2
Sergeant	4	4	4	4
Police Officer/Investigator	26	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	2	2	2
Evidence Technician	2	2	2	2
Video Evidence Technician	2	2	2	2
Subtotal	**40**	**41**	**41**	**41**

CITY OF CONROE
Personnel Summary

	Actual 2021-2022	Actual 2022-2023	Estimated 2023-2024	Budgeted 2024-2025
001-1206 Police Animal Services				
Animal/Parking Control Supervisor	1	1	1	1
Animal Control Officer	1	1	1	1
Parking Control/Clerk	0	0	0	1
Subtotal	**2**	**2**	**2**	**3**
PT Animal Control (Hours)	850	850	850	850
Subtotal Hours	**850**	**850**	**850**	**850**
001-1209 Police Commercial Vehicle Enforcement Program				
Patrol Officer	1	1	1	1
Subtotal	**1**	**1**	**1**	**1**
001-1300 Fire				
Fire Chief	1	1	1	1
Assistant Fire Chief	1	1	1	1
Deputy Chief	5	5	5	5
Battalion Chief	6	6	6	6
Fire Lieutenant	31	31	31	31
Engine Operator	27	27	27	27
Firefighter	76	84	84	78
(6) Firefighter Effective April 1, 2025	0	0	0	6
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
Subtotal	**151**	**159**	**159**	**159**
PT Administrative Specialist I (Hours)	1,000	1,000	1,000	1,000
PT Training Facility Maintenance Personnel (Hours)	999	999	999	999
Subtotal Hours	**1,999**	**1,999**	**1,999**	**1,999**
The Fire Department is authorized to over hire six (6) additional				
001-1400 Parks & Recreation Administration				
Parks Board	7	7	7	7
Subtotal Parks Board	**7**	**7**	**7**	**7**
Director of Parks and Recreation	1	1	1	1
Administrative Assistant	1	1	1	1
Assistant Director of Parks Operations	0	1	1	1
Superintendent Parks	1	0	0	0
Assistant Director of Recreation Operations	0	1	1	1
Recreation Manager	1	0	0	0
Recreation Center Supervisor	1	0	0	0
Administrative Specialist III	1	0	0	0
Subtotal	**6**	**4**	**4**	**4**
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)	6,370	0	0	0
PT Customer Service Representative II (Hours)	6,370	0	0	0
PT Maintenance Technician I (Hours)	1,000	0	0	0
Subtotal Hours	**16,740**	**3,000**	**3,000**	**3,000**

CITY OF CONROE
Personnel Summary

	Actual 2021-2022	Actual 2022-2023	Estimated 2023-2024	Budgeted 2024-2025
001-1410 CK Ray Recreation Center				
Recreation Center Supervisor	1	1	1	1
Recreation Coordinator	2	1	1	1
Recreation Specialist	1	1	1	1
Administrative Specialist III	1	1	1	1
Subtotal	**5**	**4**	**4**	**4**
PT Recreation Leader III (Hours)	400	400	0	0
PT Recreation Leader II (Hours)	750	750	750	750
PT Customer Service Representative III (Hours)	6,215	6,215	6,215	6,215
PT Customer Service Representative II (Hours)	14,425	14,425	14,425	14,425
Subtotal Hours	**21,790**	**21,790**	**21,390**	**21,390**
001-1420 Oscar Johnson Jr Community Center (OJJCC)				
Community Recreation Supervisor	0	1	1	1
Administrative Specialist III	1	1	1	1
Recreation Coordinator	2	2	2	2
Recreation Specialist	1	1	1	1
Subtotal	**4**	**5**	**5**	**5**
PT Recreation Specialist (Hours)	1,000	1,000	1,000	1,000
PT Assistant Recreation Coordinator (Hours)	2,000	0	0	0
PT Recreation Leader III (Hours)	15,885	12,885	12,885	12,885
PT Recreation Leader II (Hours)	44,222	43,222	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
Subtotal Hours	**71,417**	**65,417**	**65,417**	**65,417**
001-1430 Senior Center				
Recreation Specialist	1	1	1	1
Subtotal	**1**	**1**	**1**	**1**
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	1,000	1,000	1,000
Subtotal Hours	**2,000**	**3,000**	**6,000**	**6,000**
001-1440 Aquatic Center				
Aquatic Center Supervisor	1	1	1	1
Administrative Specialist III	1	1	1	1
Aquatic Coordinator - Maintenance	1	0	0	0
Aquatic Coordinator - Operations	1	1	0	0
Aquatic Coordinator	1	1	1	1
Aquatic Specialist	2	1	2	2
Subtotal	**7**	**5**	**5**	**5**
PT Water Safety Instructor (Hours)	12,080	11,000	11,000	11,000
PT Head Lifeguard (Hours)	3,304	2,800	2,800	2,800
PT Lifeguard (Hours)	18,717	10,997	10,997	10,997
PT Assistant Aquatic Coordinator (Hours)	1,560	1,560	1,560	1,560

CITY OF CONROE
Personnel Summary

	Actual 2021-2022	Actual 2022-2023	Estimated 2023-2024	Budgeted 2024-2025
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
Subtotal Hours	**45,461**	**36,157**	**36,157**	**36,157**
001-1450 Parks Operations				
Parks Supervisor	0	0	1	1
Foreman Parks	1	1	0	0
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	1	1	1	1
Senior Maintenance Specialist	0	1	1	1
Maintenance Specialist	0	1	1	1
Subtotal	**13**	**15**	**15**	**15**
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	1,000	1,000	1,000
Subtotal Hours	**4,000**	**5,000**	**5,000**	**5,000**
001-1460 Westside Recreation Center				
Westside Recreation Center Supervisor	0	1	1	1
Administrative Specialist III	0	1	1	1
Recreation Coordinator	0	1	1	1
Recreation Specialist- Athletics	0	1	1	1
Subtotal	**0**	**4**	**4**	**4**
PT Recreation Leader III (Hours)	0	0	400	400
PT Water Safety Instructor (Hours)	0	1,080	1,080	1,080
PT Head Lifeguard (Hours)	0	504	504	504
PT Lifeguard (Hours)	0	7,720	7,720	7,720
PT Customer Service Representative III (Hours)	0	6,370	6,370	6,370
PT Customer Service Representative II (Hours)	0	6,370	6,370	6,370
Subtotal Hours	**0**	**22,044**	**22,444**	**22,444**
001-1500 Community Development				
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	1	1	1
Administrative Specialist II	1	0	0	0
Code Enforcement Officer	5	5	5	5
Code Enforcement Officer/Abatement Coordinator	2	2	2	2
Subtotal	**11**	**11**	**11**	**11**
PT Administrative Intern (Hours)	1,040	1,040	1,040	1,040
Subtotal Hours	**1,040**	**1,040**	**1,040**	**1,040**

CITY OF CONROE
Personnel Summary

	Actual 2021-2022	Actual 2022-2023	Estimated 2023-2024	Budgeted 2024-2025
001-1530 Drainage Maintenance				
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
Subtotal	**8**	**8**	**8**	**8**
The Drainage Maintenance Division is authorized to overhire one (1)				
001-1540 Streets Maintenance				
Superintendent Drainage/Street and Sign Maintenance	1	1	1	1
Foreman Drainage/Street Maintenance	1	1	1	1
Maintenance Crew Leader III	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
Subtotal	**31**	**31**	**31**	**31**
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
Subtotal	**4**	**4**	**4**	**4**
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
Subtotal	**8**	**8**	**8**	**8**
001-1570 Engineering				
Planning Commission	7	7	7	7
Subtotal Planning Commission	**7**	**7**	**7**	**7**
Director of Development and Infrastructure Services	1	0	0	0
City Engineer	0	0	1	1
Assistant Director/City Engineer	1	1	0	0
Assistant City Engineer	0	0	2	2
Administrative Assistant	0	1	1	1
Administrative Specialist III	1	0	0	0
Administrative Specialist II	0	1	1	1
Administrative Specialist I	1	0	0	0
Senior Project Engineer	2	2	0	0
Project Engineer	1	1	1	2
Development Coordinator	2	3	3	3
Engineering Project Coordinator	1	1	1	1
Engineering Technician	1	1	1	1
Engineering Aide	8	7	7	7
Senior Engineering Inspector	4	4	4	4
Engineering Inspector	3	3	3	3
Engineering Assistant	2	2	2	1
Subtotal	**28**	**27**	**27**	**27**

CITY OF CONROE
Personnel Summary

	Actual 2021-2022	Actual 2022-2023	Estimated 2023-2024	Budgeted 2024-2025
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 Aide (Hours)	3,024	3,024	3,024	3,024
Subtotal Hours	**5,024**	**5,024**	**5,024**	**5,024**
001-1580 Building Inspections & Permits				
Assistant Director/Chief Building Official	1	1	1	1
Senior Building Plans Examiner	1	1	1	1
Building Inspector	8	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	1	1	1	1
Urban Forester	0	1	1	1
Subtotal	**17**	**18**	**18**	**18**
PT Permit Technician (Hours)	7,240	4,120	4,120	4,120
Subtotal Hours	**7,240**	**4,120**	**4,120**	**4,120**
TOTAL GENERAL FUND	**547**	**585**	**585**	**585**
WATER & SEWER OPERATING FUND				
002-2800 Utility Billing				
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
Subtotal	**12**	**12**	**12**	**12**
PT Account Representative (Hours)	2,000	2,000	2,000	2,000
Subtotal Hours	**2,000**	**2,000**	**2,000**	**2,000**
002-2810 Public Works				
Assistant City Administrator/Director of Public Works	1	1	1	1
Assistant Director/W&S Util./Administration	1	1	1	1
Assistant Director/ROW Maintenance	1	1	1	1
Administrative Assistant	1	1	0	0
Administrative Supervisor	0	0	1	1
Administrative Specialist II	2	2	2	2
Utilities Manager	1	1	1	1
Asset Management Specialist	1	1	1	1
Permit Technician	1	1	1	1
Subtotal	**9**	**9**	**9**	**9**
002-2820 Water				
Superintendent Water & Sewer Maintenance and Water Production	1	1	1	1
Foreman Water and Sewer Maintenance	1	1	1	1
Foreman Water Production	1	1	1	1
Maintenance Crew Leader II	2	2	2	3
Maintenance Crew Leader I	1	1	1	1
Utility Locator	1	1	1	1

CITY OF CONROE
Personnel Summary

	Actual 2021-2022	Actual 2022-2023	Estimated 2023-2024	Budgeted 2024-2025
Maintenance Technician I/II	5	5	5	7
Water Plant Operator	5	5	5	6
Subtotal	**17**	**17**	**17**	**21**
The Water Division is authorized to overhire one (1) additional Crew				
002-2880 Conroe Central Wastewater Plant				
Foreman Wastewater Plant	1	1	1	1
Laboratory/Inventory Specialist	0	1	1	1
WWTP Foreman - Scada Supervisor	1	0	0	0
Wastewater Plant Operator	4	4	4	4
Maintenance Technician I	1	1	1	1
Driver/Press Operator	1	2	2	2
Pump Mechanic	1	1	1	1
Truck Driver	1	0	0	0
Subtotal	**10**	**10**	**10**	**10**
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	2	2	2	2
Wastewater Plant Operator	5	5	5	5
Maintenance Technician I	1	1	1	1
Driver/Press Operator	1	1	1	1
Pump Mechanic	1	1	1	1
Subtotal	**14**	**14**	**14**	**14**
002-2882 Sewer				
Foreman Water and Sewer Maintenance	1	1	1	1
Maintenance Crew Leader III	1	2	2	2
Maintenance Crew Leader II	4	3	3	3
Maintenance Technician I/II	12	12	12	12
Maintenance Crew Leader I	1	1	1	1
Subtotal	**19**	**19**	**19**	**19**
The Sewer Division is authorized to overhire one (1) additional Crew				
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	5
Welder	1	1	1	1
Journeyman Electrician	1	1	1	2
Subtotal	**9**	**9**	**9**	**11**
TOTAL WATER & SEWER OPERATING FUND	**90**	**90**	**90**	**96**
HOTEL OCCUPANCY TAX FUND				
004-4010 Convention & Visitors Bureau				
Convention & Visitors Bureau Manager	1	1	1	1
Administrative Specialist II	0	0	1	1

CITY OF CONROE
Personnel Summary

	Actual 2021-2022	Actual 2022-2023	Estimated 2023-2024	Budgeted 2024-2025
Marketing Manager	1	1	0	0
Group Sales and Servicing Specialist	1	1	1	1
Visitor Experience Specialist	1	1	1	1
Subtotal	**4**	**4**	**4**	**4**
PT Marketing Intern (Hours)	700	1,400	1,400	1,400
Subtotal Hours	**700**	**1,400**	**1,400**	**1,400**
TOTAL HOTEL OCCUPANCY TAX FUND	**4**	**4**	**4**	**4**
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
Subtotal	**5**	**5**	**5**	**5**
TOTAL CIDC FUND	**5**	**5**	**5**	**5**
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
Subtotal	**11**	**11**	**11**	**11**
PT Parts-Inventory-Data Specialist (Hours)	0	0	999	999
Subtotal Hours	**0**	**0**	**999**	**999**
TOTAL FLEET SERVICES FUND	**11**	**11**	**11**	**11**
TOTAL ALL FUNDS	**657**	**695**	**695**	**701**

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 1830s. 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. However, 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-1880s, 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 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 planning 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 1920s 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 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 108,248, 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.

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 provide state-of-the-art health care. Locally, many medical professional centers provide urgent care, extended or primary care, and specialize in physical therapy, sports medicine, radiology, and occupational treatment.

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

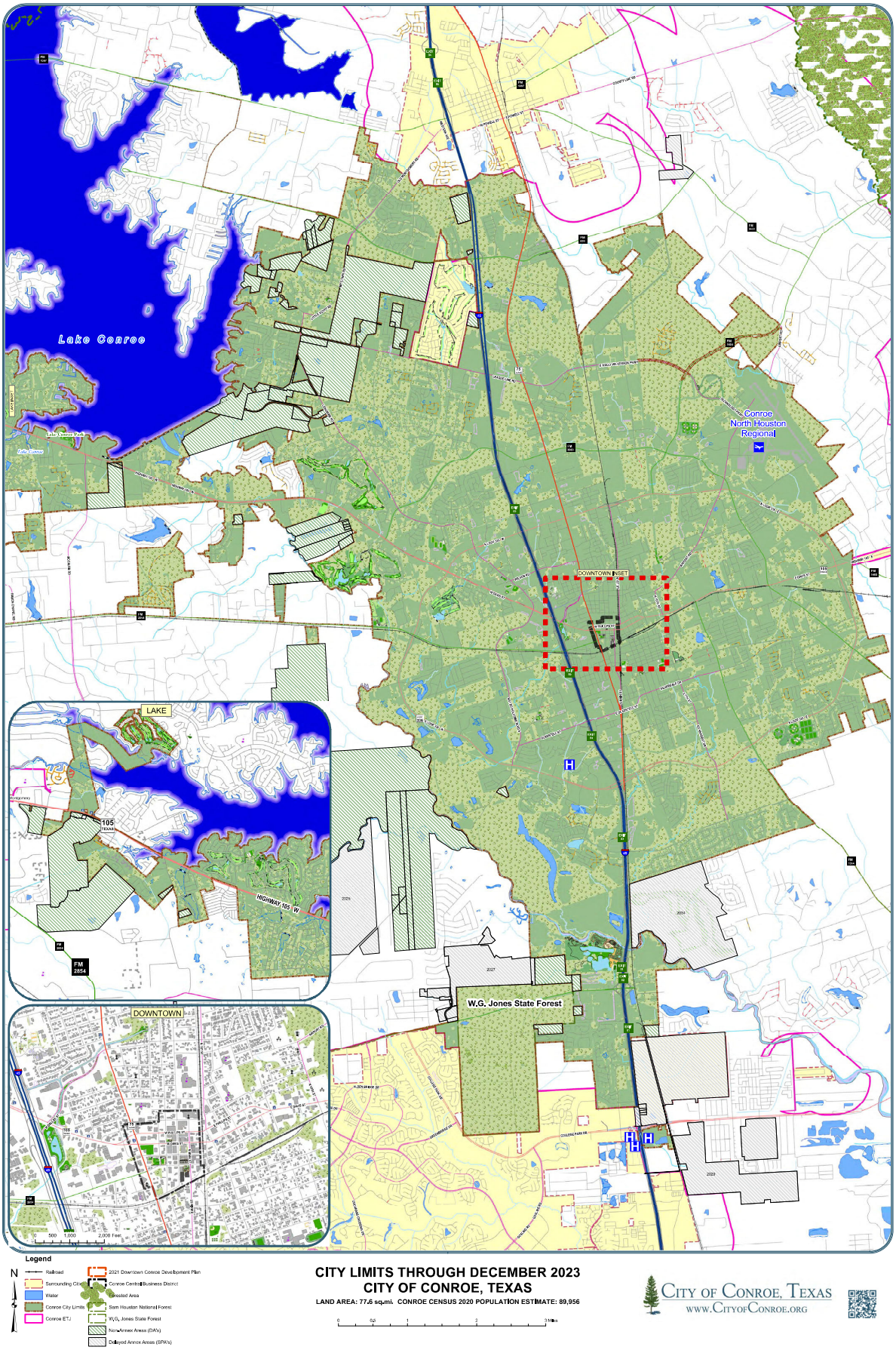
Education

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.


Lake Conroe
Conroe North Houston Regional
DOWNTOWN INSET
LAKE
105
HIGHWAY 105 W
FM 2854
DOWNTOWN
W.G. Jones State Forest
Legend
Railroad
Surrounding City
Water
Conroe City Limits
Conroe ETJ
2021 Downtown Conroe Development Plan
Conroe Central Business District
Forested Area
Sam Houston National Forest
W.G. Jones State Forest
Non-Annex Areas (DANs)
Delayed Annex Areas (SPANs)
CITY LIMITS THROUGH DECEMBER 2023
CITY OF CONROE, TEXAS
LAND AREA: 77.6 sq.mi. CONROE CENSUS 2020 POPULATION ESTIMATE: 89,956
City of Conroe, Texas
www.CityofConroe.org

Guide to Using the Annual Budget

The City of Conroe's FY 2024-2025 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 2024-2025 Annual Budget" section has been added to assist readers with using this document. The FY 2024-2025 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, a statistical analysis explaining the revenue assumptions, and a personnel summary for FY 2024-2025. 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, 20 Transportation Grants, and 5 departments and 44 funds in the Other Operating Funds section.

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

Water & Sewer Operating Fund contains information similar to the General Fund section of 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, Disaster Recovery Grants (2), CLFRF - American Rescue Act, and CDBG MIT Regional Method of Distribution Program with departments consisting of HOT Fund, CIDC General Fund, CDBG Entitlement Fund, Firearms Training Facility Fund, Fleet Services Fund, Conroe Local Government Corporation Fund, and Water Mitigation Fund. This section also includes a summary of revenues and expenditures, as well as 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 bond issue, 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 2024-2025 budget. The process of developing and preparing the City's annual budget 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 assists 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 has also been 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 2024-2025
Budget Preparation Calendar

January	Budget Kick-off
February	Department Training VERF Committee Meeting
March	Budget Submissions Due Review of New Budget Requests Ranking of New Budget Requests
April	Budget Draft Creation
May	Preliminary Appraisal Roll due from Montgomery Central Appraisal District Operating Budget Meeting with City Administrator CIP Budget Meeting with City Administrator
June	Submit Final 2024 Tax Rate Calculation Data to Montgomery County Tax Office
July	Meeting to Discuss Proposed Budget with Mayor Meetings to Discuss Proposed Budget with Council Members Vote to Schedule Public Hearing on Budget
August	Proposed Budget Submitted to City Council City Council Budget Workshop No-New-Revenue and Voter-Approval Tax Rates Submitted to City Council Vote to Consider a Tax Increase (if needed) and Schedule Public Hearing on Tax Rate Chief Appraiser Certifies the Appraisal Roll Public Hearing on the Budget
September	Public Hearing on Tax Rate Council Adopts the Operating Budget Vote to Ratify the Property Tax Increase Council Adopts the Capital Improvement Program (CIP) Budget Council Adopts the Ad Valorem Tax Rate
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 12th day of September, 2024, the City Council of the City of Conroe, Texas, consisting of the following qualified members, to-wit: **Duke W. Coon, Mayor; Harry Hardman, Mayor Pro Tem; Council Members David Hairel, Shana R. Arthur, Howard Wood, and Marsha Porter,** did convene in public session in the Council Chambers of the City Hall at 300 West Davis in Conroe, Texas. The roll being first called, a quorum was established, all members being present. The Meeting was open to the public and public notice of the time, place and purpose of the Meeting was given, all as required by Chapter 551, Texas Government Code.

II.

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

ORDINANCE NO. 2718-24

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 2024 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, 2024, SPECIFYING SEPARATE COMPONENTS OF SUCH RATE FOR OPERATIONS AND MAINTENANCE AND FOR DEBT SERVICE; LEVYING AN AD VALOREM TAX FOR THE YEAR 2024; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; PROVIDING FOR COLLECTION AND ORDAINING OTHER RELATED MATTERS.

III.

Upon motion of Council Member Porter, seconded by Council Member Arthur, 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 12th day of September, 2024.

Samuel H. Quinlan

SAMI H. QUINLAN, Interim City Secretary

ORDINANCE NO. 2718-24

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 2024 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, 2024, SPECIFYING SEPARATE COMPONENTS OF SUCH RATE FOR OPERATIONS AND MAINTENANCE AND FOR DEBT SERVICE; LEVYING AN AD VALOREM TAX FOR THE YEAR 2024; 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 2024 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 2024 calendar year in the amount established by the rate hereinabove provided is hereby levied and assessed on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Conroe, Texas, and not otherwise exempt under the Constitution and laws of the State of Texas.

Section 3. That all taxes levied by virtue of this Ordinance shall be due and payable not later than the 31st day of January, 2025, 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 4.68 PERCENT AND WILL INCREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $0.00.

Section 9. That this ordinance shall be effective immediately upon adoption.

PASSED AND APPROVED this the 12th day of September, 2024

DUKE W. COON, Mayor

APPROVED AS TO FORM:

MICHAEL T. GARNER, Interim City Attorney

ATTEST:

SAMI H. QUINLAN, Interim City Secretary

CERTIFICATE FOR ORDINANCE

I.

On the 12th day of September, 2024, the City Council of the City of Conroe, Texas, consisting of the following qualified members, to-wit: **Duke W. Coon, Mayor; Harry Hardman, Mayor Pro Tem; Council Members David Hairel, Shana R. Arthur, Howard Wood, and Marsha Porter,** did convene in public session in the Council Chambers of the City Hall at 300 West Davis in Conroe, Texas. The roll being first called, a quorum was established, all members being present. The Meeting was open to the public and public notice of the time, place and purpose of the Meeting was given, all as required by Chapter 551, Texas Government Code.

II.

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

ORDINANCE NO. 2716-24

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CONROE, TEXAS, PROVIDING FOR INTERFUND TRANSFERS; ADOPTING A MUNICIPAL OPERATING BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; 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 Hairel, 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 is attached to and follows this Certificate.

SIGNED AND SEALED this 12th day of September, 2024.

Sami H. Quinlan

SAMI H. QUINLAN, Interim City Secretary

ORDINANCE NO. 2716-24

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CONROE, TEXAS, ADOPTING A MUNICIPAL OPERATING BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; 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, 2024, and ending September 30, 2025; 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, 2024 and ending September 30, 2025.

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	$	127,300,744
Water & Sewer Operating Fund		75,760,016
General Obligation Debt Service		28,607,371
Water & Sewer Debt Service		27,233,987
CIDC Debt Service		6,445,897
Convention Center Debt Service Fund		835,300
CIDC Revenue Clearing		16,819,540
Conroe Industrial Development Corporation (CIDC)		18,190,492
Vehicle & Equipment Replacement		4,456,608
W&S Vehicle & Equipment Replacement		937,240
Hotel Occupancy Tax		5,561,509
Community Development Block Grant Entitlement		668,832
Transportation Grants Fund		5,819,402
Municipal Court Special Revenue Fund		111,650
Fleet Services		2,893,501
Self Funded Insurance		14,716,072
Longmire Creek Estates PID		65,102
Wedgewood Falls PID		131,039
Shadow Lakes PID		179,988
Animal Shelter Reserve		13,250
Technology Replacement		2,387,888
Disaster Recovery Grants		277,100
Water Mitigation		15,310,000
Total Expenditures		**$354,722,528**
Contingent Appropriation (3%)		10,641,676
TOTAL APPROPRIATION		**$365,364,204**

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 upon adoption.

PASSED AND APPROVED this the 12th day of September, 2024

DUKE W. COON, Mayor

APPROVED AS TO FORM:

MICHAEL T. GARNER, Interim City Attorney

ATTEST:

SAMI H. QUINLAN, Interim City Secretary

FY 24-25 Projected Budget Summary

Revenues	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Estimated	FY 24-25 Proposed
General Fund	$ 129,580,251	$ 126,468,220	$ 132,129,763	$ 130,986,505
Water & Sewer Operating Fund	81,001,561	65,357,394	75,331,535	75,141,737
General Obligation Debt Service	24,766,704	41,836,209	42,031,833	26,687,809
Water & Sewer Debt Service	20,950,138	25,104,831	24,711,222	27,233,987
CIDC Debt Service	6,448,606	6,448,714	6,449,689	6,445,897
Convention Center Debt Service Fund	255,799	834,392	754,550	835,300
CIDC Revenue Clearing	17,660,966	17,146,376	17,315,381	16,819,540
Conroe Industrial Development Corporation	20,978,253	10,798,662	15,633,086	10,983,688
Vehicle & Equipment Replacement	2,779,453	4,711,543	5,339,653	4,728,056
W&S Vehicle & Equipment Replacement	488,295	547,413	572,111	510,775
Hotel Occupancy Tax	4,351,406	3,539,508	4,006,176	3,949,616
Community Development Block Grant Entitlement	302,227	719,914	734,580	668,832
Transportation Grants Fund	1,465,284	3,521,090	3,456,128	5,819,402
Oscar Johnson, Jr Community Center	5,100	-	-	-
Municipal Court Special Revenue Fund	123,586	114,386	148,146	134,524
Fleet Services	2,542,188	3,491,080	2,818,557	3,161,827
Firearms Training Facility	47,387	47,000	-	37,500
Self Funded Insurance	17,495,126	12,829,250	13,365,304	15,034,188
Longmire Creek Estates PID	88,280	84,000	89,322	96,333
Wedgewood Falls PID	218,740	185,000	185,083	185,083
Shadow Lakes PID	194,825	190,000	192,515	190,000
Animal Shelter Reserve	275,103	183,555	164,644	71,413
Technology Replacement	1,379,550	1,110,000	1,152,199	1,122,000
Disaster Recovery Grants	827,109	813,780	813,780	177,100
Water Mitigation	-	7,998,249	8,167,374	11,250,000
Conroe Local Government Corporation	5,186,855	-	-	903,600
Total Revenues	**$ 339,412,791**	**$ 334,080,566**	**$ 355,562,631**	**$ 343,174,712**

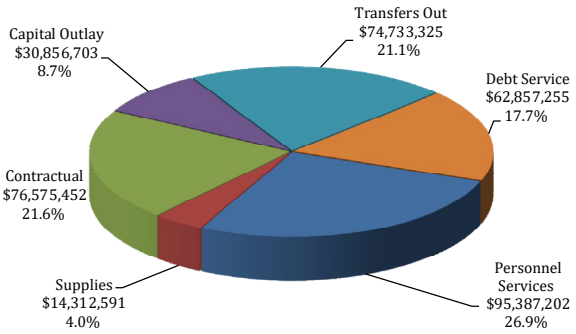
Expenditures	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Estimated	FY 24-25 Proposed
General Fund	$ 124,656,558	$ 132,309,700	$ 132,545,744	$ 127,300,744
Water & Sewer Operating Fund	64,830,260	77,809,300	76,139,309	75,760,016
General Obligation Debt Service	24,755,137	41,356,371	41,474,356	28,607,371
Water & Sewer Debt Service	69,153,996	24,722,263	24,711,336	27,233,987
CIDC Debt Service	6,448,755	6,448,714	6,449,689	6,445,897
Convention Center Debt Service Fund	618,050	754,550	754,550	835,300
CIDC Revenue Clearing	17,533,632	17,146,376	17,315,381	16,819,540
Conroe Industrial Development Corporation	7,798,450	17,075,805	17,606,618	18,190,492
Vehicle & Equipment Replacement	2,430,880	5,482,351	5,501,856	4,456,608
W&S Vehicle & Equipment Replacement	224,171	366,545	366,545	937,240
Hotel Occupancy Tax	2,285,409	3,247,252	2,858,835	5,561,509
Community Development Block Grant Entitlement	302,228	719,914	734,580	668,832
Transportation Grants Fund	1,465,284	3,521,090	3,037,136	5,819,402
Oscar Johnson, Jr Community Center	7,085	-	7,110	-
Municipal Court Special Revenue Fund	122,299	134,436	140,573	111,650
Fleet Services	2,670,867	3,555,120	2,969,748	2,893,501
Firearms Training Facility	9,887	-	-	-
Self Funded Insurance	17,680,251	13,609,244	13,417,879	14,716,072
Longmire Creek Estates PID	64,575	64,912	64,912	65,102
Wedgewood Falls PID	130,559	130,668	130,668	131,039
Shadow Lakes PID	179,733	179,809	179,809	179,988
Animal Shelter Reserve	84,640	13,250	62,692	13,250
Technology Replacement	530,718	1,001,732	1,001,732	2,387,888
Disaster Recovery Grants	494,680	993,780	893,780	277,100
Water Mitigation	-	-	-	15,310,000
Conroe Local Government Corporation	2,156,111	2,396,462	-	-
Total Expenditures	**$ 346,634,214**	**$ 353,039,644**	**$ 348,364,838**	**$ 354,722,528**

FY 24-25 Projected Fund Balances

	Fund Balance/ Working Capital 10/1/2023	Estimated Revenues 2023-2024	Estimated Expenditures 2023-2024	New Fund Balance 9/30/2024	Proposed Revenues 2024-2025	Proposed Expenditures 2024-2025	Projected Fund Balance 9/30/2025	% Change From 9/30/24 to 9/30/25
General Fund	$ 59,076,872	$ 132,129,763	$ 132,545,744	58,660,891	$ 130,986,505	$ 127,300,744	$ 62,346,652	6.3%
Water & Sewer Operating Fund	45,758,358	75,331,535	76,139,309	44,950,584	75,141,737	75,760,016	44,332,305	-1.4%
General Obligation Debt Service	11,063,344	42,031,833	41,474,356	11,620,821	26,687,809	28,607,371	9,701,259	-16.5%
Water & Sewer Debt Service	114	24,711,222	24,711,336	-	27,233,987	27,233,987	-	N/A
CIDC Debt Service	-	6,449,689	6,449,689	-	6,445,897	6,445,897	-	N/A
Convention Center Debt Service Fund	18,113	754,550	754,550	18,113	835,300	835,300	18,113	0.0%
CIDC Revenue Clearing	-	17,315,381	17,315,381	-	16,819,540	16,819,540	-	N/A
Conroe Industrial Development Corporation	34,561,987	15,633,086	17,606,618	26,957,372	10,983,688	18,190,492	19,750,568	-26.7%
Vehicle & Equipment Replacement	6,631,993	5,339,653	5,501,856	6,469,790	4,728,056	4,456,608	6,741,238	4.2%
Water & Sewer Vehicle & Equipment Replacement	1,942,718	572,111	366,545	2,148,284	510,775	937,240	1,721,819	-19.9%
Hotel Occupancy Tax	2,229,602	4,006,176	2,858,835	3,376,943	3,949,616	5,561,509	1,765,050	-47.7%
Community Development Block Grant Entitlement	-	734,580	734,580	-	668,832	668,832	-	N/A
Transportation Grants	-	3,456,128	3,037,136	418,992	5,819,402	5,819,402	418,992	0.0%
Oscar Johnson, Jr Community Center	23,016	-	7,110	15,906	-	-	15,906	0.0%
Municipal Court Special Revenue Fund	461,472	148,146	140,573	469,045	134,524	111,650	491,919	4.9%
Fleet Services	339,473	2,818,557	2,969,748	188,282	3,161,827	2,893,501	456,608	142.5%
Firearms Training Facility	171,874	-	-	171,874	37,500	-	209,374	21.8%
Self Funded Insurance	2,846,506	13,365,304	13,417,879	2,793,931	15,034,188	14,716,072	3,112,047	11.4%
Longmire Creek Estates PID	71,949	89,322	64,912	96,359	96,333	65,102	127,590	32.4%
Wedgewood Falls PID	266,412	185,083	130,668	320,827	185,083	131,039	374,871	16.8%
Shadow Lakes PID	91,056	192,515	179,809	103,762	190,000	179,988	113,774	9.6%
Animal Shelter Reserve	813,015	164,644	62,692	914,967	71,413	13,250	973,130	6.4%
Technology Replacement	1,511,574	1,152,199	1,001,732	1,662,041	1,122,000	2,387,888	396,153	-76.2%
Disaster Recovery Grants	180,000	813,780	893,780	100,000	177,100	277,100	-	-100.0%
Water Mitigation	-	8,167,374	-	8,167,374	11,250,000	15,310,000	4,107,374	-49.7%
Conroe Local Government Corporation	4,530,744	-	-	4,530,744	903,600	-	5,434,344	19.9%
TOTAL	**$ 172,590,192**	**$ 355,562,631**	**$ 348,364,838**	**$ 174,156,902**	**$ 343,174,712**	**$ 354,722,528**	**$ 162,609,086**	**-6.6%**

The Projected Fund Balance in the CIDC General Fund as of September 30, 2024, is reduced by $5,631,083 for Debt Service Reserve.

Consolidated Budget Summary
Expenditures by Category and Department

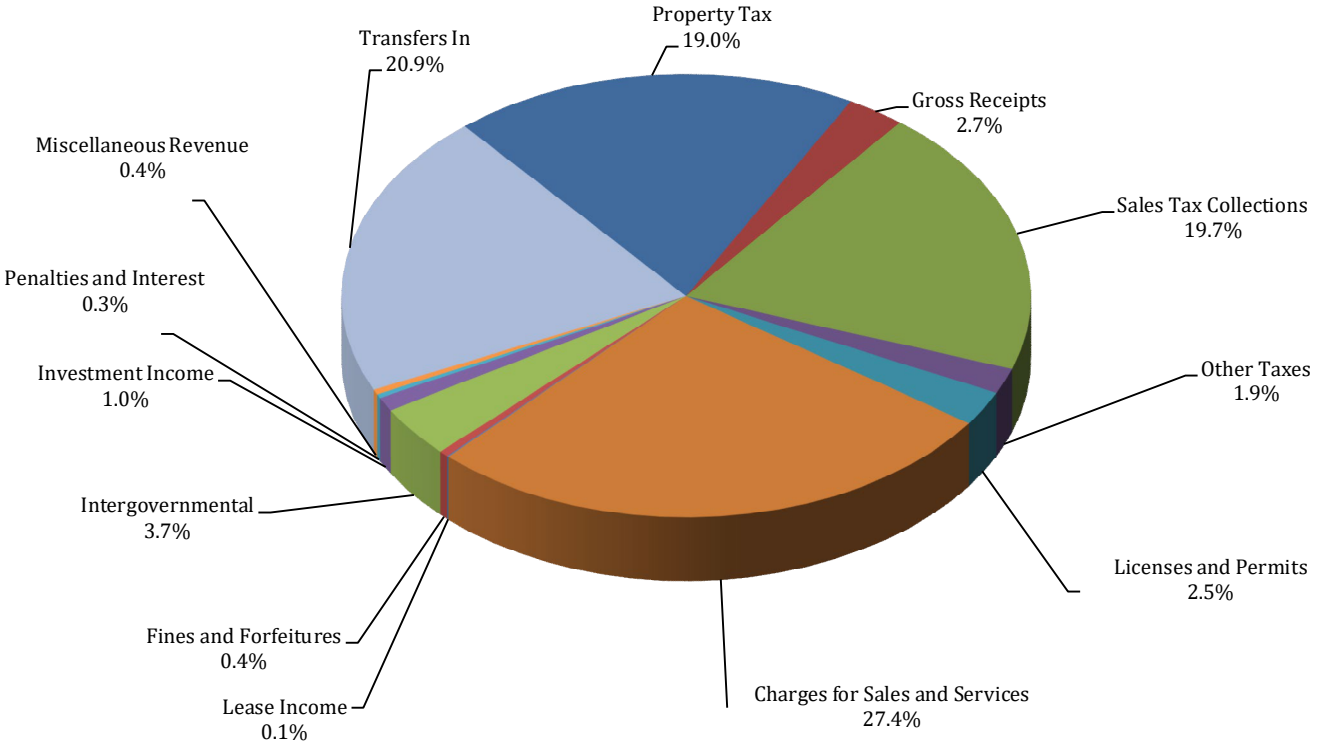


	Personnel Services	Supplies	Contractual	Capital Outlay	Transfers Out	Debt Service	Totals
Administration	$ 592,782	$ 13,000	$ 254,404	$ -	$ -	$ -	$ 860,186
Mayor & City Council	1,030,068	19,160	62,362	-	-	-	1,111,590
Communications	148,937	18,857	3,220	-	-	-	171,014
Transportation	1,500,380	229,941	1,465,854	-	-	-	3,196,175
Downtown Development	182,900	750	346,712	-	-	-	530,362
Legal	792,959	7,450	122,942	-	-	-	923,351
Municipal Court	899,400	50,552	490,351	-	-	-	1,440,303
Facilities Management	159,532	85,497	1,097,045	-	-	-	1,342,074
Finance	1,704,214	37,895	1,000,162	-	-	-	2,742,271
CDBG Administration	161,358	10,800	99,313	-	-	-	271,471
Purchasing - Warehouse	748,665	44,719	27,286	37,000	-	-	857,670
Information Technology	2,038,365	137,200	3,148,387	-	-	-	5,323,952
Human Resources	1,117,808	29,555	147,639	-	-	-	1,295,002
Police Administration	1,425,234	84,327	526,285	-	-	-	2,035,846
Police Support Services	1,548,761	181,355	249,089	15,350	-	-	1,994,555
Police Patrol	15,801,327	2,162,287	741,298	-	-	-	18,704,912
Police Investigative Services	5,391,635	214,751	195,356	-	-	-	5,801,742
Police Animal Services	263,404	17,860	889,209	-	-	-	1,170,473
Police CVEP	101,358	14,059	2,234	-	-	-	117,651
Fire	22,832,887	1,437,600	1,070,176	-	-	-	25,340,663
Parks & Recreation Administration	768,365	14,790	302,019	-	-	-	1,085,174
CK Ray Recreation Center	766,474	54,673	421,536	-	-	-	1,242,683
Oscar Johnson, Jr Community Center	1,359,255	63,221	302,155	-	-	-	1,724,631
Senior Center	159,884	33,276	91,564	-	-	-	284,724
Aquatic Center	912,256	164,434	370,212	-	-	-	1,446,902
Parks Operations	1,414,927	219,585	1,612,399	-	-	-	3,246,911
Westside Recreation Center	659,604	119,569	343,688	-	-	-	1,122,861
Community Development	1,574,312	68,935	528,562	-	-	-	2,171,809
Drainage Maintenance	794,515	264,648	54,864	350,000	-	-	1,464,027
Streets Maintenance	2,578,433	653,763	1,439,856	1,030,000	-	-	5,702,052
Signal Maintenance	462,856	753,670	389,474	-	-	-	1,606,000
Sign Maintenance	731,661	169,868	2,400	-	-	-	903,929
Engineering	3,277,649	90,350	892,393	-	-	-	4,260,392
Building Inspections & Permits	1,956,498	88,371	174,268	-	-	-	2,219,137
GF Non-Departmental	6,258,091	56,000	6,936,118	-	10,338,040	-	23,588,249
Utility Billing	1,102,755	726,538	1,286,040	-	-	-	3,115,333
Public Works	1,487,096	89,090	1,046,002	-	-	-	2,622,188
Water	2,113,409	1,531,900	2,788,499	500,000	-	-	6,933,808
Surface Water	-	-	19,008,685	-	-	-	19,008,685
Conroe Central Wastewater Plant	797,242	418,481	975,025	-	-	-	2,190,748
Wastewater Treatment Plant	1,401,351	865,244	963,178	180,770	-	-	3,410,543
Sewer	1,773,481	366,387	629,761	500,000	-	-	3,269,629
Pump & Motor Maintenance	1,086,083	295,785	215,645	-	-	-	1,597,513
W&S Non-Departmental	941,076	-	2,311,424	-	30,359,069	-	33,611,569
Debt Service Fund	-	-	-	-	265,300	62,857,255	63,122,555
CIDC General Fund	803,638	19,500	2,406,930	-	31,779,964	-	35,010,032
Vehicle & Equipment Replacement	-	-	225,000	4,231,608	-	-	4,456,608
W&S Vehicle & Equipment Replacement	-	-	-	937,240	-	-	937,240
Convention & Visitors Bureau (HOT)	429,652	15,500	2,891,318	1,650,000	575,039	-	5,561,509
CDBG Entitlement	-	-	535,066	-	133,766	-	668,832
Transportation Grants Fund	-	92,000	381,421	4,500,000	845,981	-	5,819,402
Municipal Court Special Revenue Fund	-	15,525	16,125	-	80,000	-	111,650
Fleet Services	1,334,665	1,477,470	71,068	-	10,298	-	2,893,501
Firearms Training Facility	-	-	-	-	-	-	-
Self Funded Insurance	-	-	14,716,072	-	-	-	14,716,072
Longmire Creek Estates PID	-	-	6,365	-	58,737	-	65,102
Wedgewood Falls PID	-	-	12,360	-	118,679	-	131,039
Shadow Lakes PID	-	-	11,536	-	168,452	-	179,988
Animal Shelter Reserve	-	13,250	-	-	-	-	13,250
Technology Replacement Fund	-	773,153	-	1,614,735	-	-	2,387,888
Disaster Recovery Grants	-	-	277,100	-	-	-	277,100
Water Mitigation	-	-	-	15,310,000	-	-	15,310,000
Conroe Local Government Corporation	-	-	-	-	-	-	-
TOTALS	**$ 95,387,202**	**$ 14,312,591**	**$ 76,575,452**	**$ 30,856,703**	**$ 74,733,325**	**$ 62,857,255**	**$ 354,722,528**

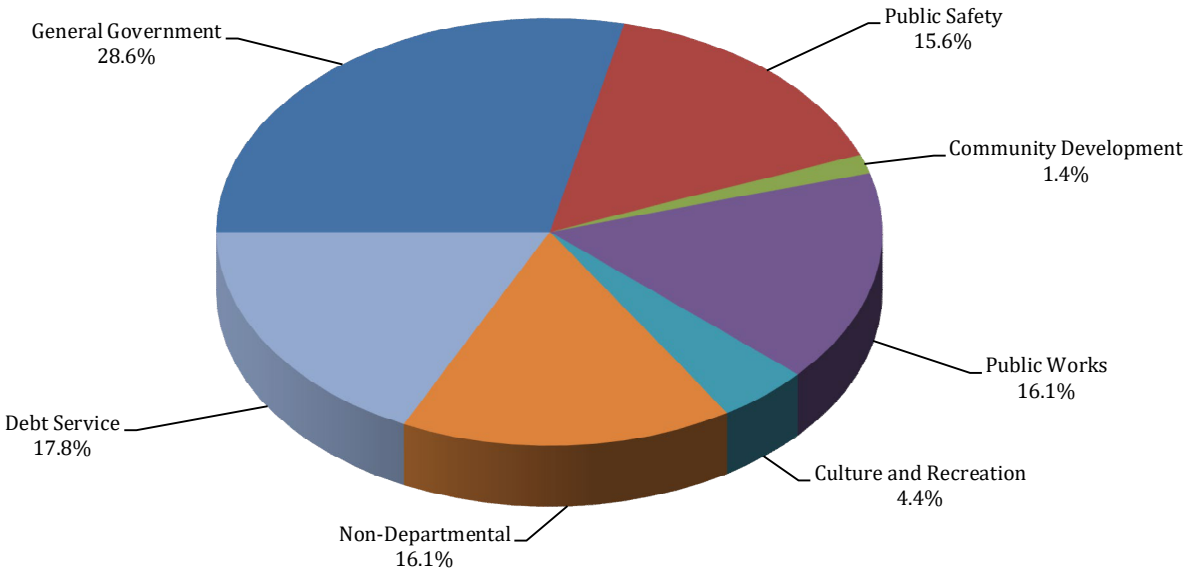
Consolidated Budget Summary by Fund Group

	General Fund	Water & Sewer Operating Fund	Debt Service	Other Fund	Grand Total
Revenues:					
Property Tax	$ 46,189,384	$ -	$ 19,149,220	$ -	$ 65,338,604
Gross Receipts	9,383,991	-	-	-	9,383,991
Sales Tax Collections	50,731,281	-	-	16,819,540	67,550,821
Other Taxes	2,537,529	-	-	3,903,638	6,441,167
Licenses and Permits	8,565,492	-	-	-	8,565,492
Charges for Sales and Services	5,361,361	70,518,009	-	18,099,107	93,978,477
Lease Income	230,000	300	-	7,308	237,608
Fines and Forfeitures	1,393,729	-	-	134,524	1,528,253
Intergovernmental	3,169,993	2,926,671	-	6,762,634	12,859,298
Investment Income	1,407,473	783,658	318,239	949,220	3,458,590
Penalties and Interest	190,645	670,975	104,821	83	966,524
Miscellaneous Revenue	765,880	30,482	-	471,333	1,267,695
Transfers In	1,059,747	211,642	41,630,713	28,696,090	71,598,192
Total Revenues	**$ 130,986,505**	**$ 75,141,737**	**$ 61,202,993**	**$ 75,843,477**	**$ 343,174,712**
Beginning Fund Balances	$ 58,660,891	$ 44,950,584	$ 11,638,934	$ 58,906,493	$ 174,156,902
Total Available Resources	**$ 189,647,396**	**$ 120,092,321**	**$ 72,841,927**	**$ 134,749,970**	**$ 517,331,614**
Expenditures:					
General Government	$ 20,065,421	$ -	$ -	$ 81,358,382	$ 101,423,803
Public Safety	55,165,842	-	-	13,250	55,179,092
Community Development	4,390,946	-	-	668,832	5,059,778
Public Works	13,936,400	42,148,447	-	937,240	57,022,087
Culture and Recreation	10,153,886	-	-	5,561,509	15,715,395
Non-Departmental	23,588,249	33,611,569	-	-	57,199,818
Debt Service:					
Principal	-	-	34,490,000	-	34,490,000
Interest	-	-	27,871,132	-	27,871,132
Administrative Fees	-	-	761,423	-	761,423
Total Expenditures	**$ 127,300,744**	**$ 75,760,016**	**$ 63,122,555**	**$ 88,539,213**	**$ 354,722,528**
Ending Fund Balances	$ 62,346,652	$ 44,332,305	$ 9,719,372	$ 46,210,757	$ 162,609,086
Total Fund Commitments/ Fund Balance	**$ 189,647,396**	**$ 120,092,321**	**$ 72,841,927**	**$ 134,749,970**	**$ 517,331,614**

Consolidated Summary of Revenues by Source



Consolidated Summary of Expenditures by Function



FY 24-25 Projected Budget Summary
By Category

	Major Funds							
	General Fund				Water & Sewer Operating Fund			
Revenues	**FY 22-23 Actual**	**FY 23-24 Budget**	**FY 23-24 Estimated**	**FY 24-25 Proposed**	**FY 22-23 Actual**	**FY 23-24 Budget**	**FY 23-24 Estimated**	**FY 24-25 Proposed**
Property Tax	$ 37,538,323	$ 42,622,358	$ 41,901,550	$ 46,189,384	$ -	$ -	$ -	$ -
Gross Receipts	8,678,059	8,620,611	9,080,125	9,383,991	-	-	-	-
Sales Tax Collections	52,982,897	51,329,552	51,875,524	50,731,281	-	-	-	-
Other Taxes	2,160,627	2,122,032	2,262,719	2,537,529	-	-	-	-
Licenses and Permits	7,992,155	7,595,448	8,525,414	8,565,492	-	-	-	-
Charges for Sales and Services	5,063,587	4,923,896	5,221,932	5,361,361	66,885,883	61,251,296	69,266,693	70,518,009
Lease Income	391,208	207,912	228,484	230,000	1,650	1,650	300	300
Fines and Forfeitures	1,170,186	1,157,052	1,393,729	1,393,729	-	-	-	-
Intergovernmental	8,532,235	4,261,325	4,620,901	3,169,993	2,949,838	2,644,030	2,926,671	2,926,671
Investment Income	2,994,670	1,082,974	4,044,803	1,407,473	1,640,124	662,420	2,388,390	783,658
Net Change in Fair Value of Investments	145,678	-	-	-	98,361	-	-	-
Penalties and Interest	220,805	169,142	250,626	190,645	684,877	679,660	670,975	670,975
Miscellaneous Revenue	1,374,967	594,249	1,270,038	765,880	8,624,129	77,545	37,709	30,482
Transfers In	334,853	1,781,669	1,453,918	1,059,747	116,700	40,793	40,797	211,642
Total Revenues	**$ 129,580,251**	**$ 126,468,220**	**$ 132,129,763**	**$ 130,986,505**	**$ 81,001,561**	**$ 65,357,394**	**$ 75,331,535**	**$ 75,141,737**
Expenditures								
Personnel Services	$ 75,193,665	$ 80,993,059	$ 80,389,692	$ 82,116,754	$ 9,721,100	$ 9,585,525	$ 9,445,480	$ 10,702,493
Supplies	8,256,490	7,791,846	8,368,087	7,612,768	4,000,222	4,226,028	4,459,170	4,293,425
Contractual	17,996,294	24,819,926	24,839,784	25,800,832	25,426,574	31,439,065	29,439,115	29,224,259
Capital Outlay	9,393,854	3,022,328	3,197,657	1,432,350	1,494,851	1,383,532	2,170,095	1,180,770
Transfers Out	13,204,634	15,682,541	15,750,524	10,338,040	24,187,171	31,175,150	30,625,449	30,359,069
Debt Service	611,621	-	-	-	340	-	-	-
Total Expenditures	**$124,656,558**	**$ 132,309,700**	**$ 132,545,744**	**$127,300,744**	**$ 64,830,260**	**$ 77,809,300**	**$ 76,139,309**	**$ 75,760,016**

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

FY 24-25 Projected Budget Summary
By Category

	Non-Major Funds							
	Other Funds				Total All Funds			
Revenues	**FY 22-23 Actual**	**FY 23-24 Budget**	**FY 23-24 Estimated**	**FY 24-25 Proposed**	**FY 22-23 Actual**	**FY 23-24 Budget**	**FY 23-24 Estimated**	**FY 24-25 Proposed**
Property Tax	$ 15,520,710	$ 17,666,776	$ 17,346,304	$ 19,149,220	$ 53,059,034	$ 60,289,134	$ 59,247,854	$ 65,338,604
Gross Receipts	-	-	-	-	8,678,059	8,620,611	9,080,125	9,383,991
Sales Tax Collections	17,660,966	17,146,376	17,315,381	16,819,540	70,643,863	68,475,928	69,190,905	67,550,821
Other Taxes	2,931,003	3,504,833	3,903,638	3,903,638	5,091,631	5,626,865	6,166,357	6,441,167
Licenses and Permits	-	-	-	-	7,992,155	7,595,448	8,525,414	8,565,492
Charges for Sales and Services	19,851,224	16,196,305	15,900,233	18,099,107	91,800,694	82,371,497	90,388,858	93,978,477
Lease Income	4,000	1,000	6,681	7,308	396,858	210,562	235,465	237,608
Fines and Forfeitures	123,586	114,386	148,146	134,524	1,293,771	1,271,438	1,541,875	1,528,253
Intergovernmental	2,408,977	5,281,184	5,064,288	6,762,634	13,891,049	12,186,539	12,611,860	12,859,298
Investment Income	2,462,620	670,969	3,137,943	1,267,459	7,097,414	2,416,363	9,571,136	3,458,590
Net Change in Fair Value of Investments	57,692	-	-	-	301,732	-	-	-
Penalties and Interest	99,399	96,902	105,399	104,904	1,005,080	945,704	1,027,000	966,524
Miscellaneous Revenue	11,553,513	17,206,590	21,431,261	471,333	21,552,609	17,878,384	22,739,008	1,267,695
Transfers In	56,157,289	64,369,631	63,742,059	70,326,803	56,608,843	66,192,093	65,236,774	71,598,192
Total Revenues	**$ 128,830,979**	**$ 142,254,952**	**$ 148,101,333**	**$ 137,046,470**	**$ 339,412,791**	**$ 334,080,566**	**$ 355,562,631**	**$ 343,174,712**
Expenditures								
Personnel Services	$ 2,408,086	$ 2,704,546	$ 2,694,295	$ 2,567,955	$ 87,322,852	$ 93,283,130	$ 92,529,467	$ 95,387,202
Supplies	1,676,501	2,792,295	2,217,634	2,406,398	13,933,213	14,810,169	15,044,891	14,312,591
Contractual	25,928,091	24,412,630	20,758,129	21,550,361	69,350,959	80,671,621	75,037,028	76,575,452
Capital Outlay	2,958,071	7,389,447	7,438,722	28,243,583	13,846,776	11,795,307	12,806,474	30,856,703
Transfers Out	72,648,360	32,756,793	33,598,039	34,036,216	110,040,165	79,614,484	79,974,012	74,733,325
Debt Service	51,528,287	72,864,933	72,972,966	62,857,255	52,140,248	72,864,933	72,972,966	62,857,255
Total Expenditures	**$ 157,147,397**	**$ 142,920,644**	**$ 139,679,785**	**$ 151,661,768**	**$ 346,634,214**	**$ 353,039,644**	**$ 348,364,838**	**$ 354,722,528**

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

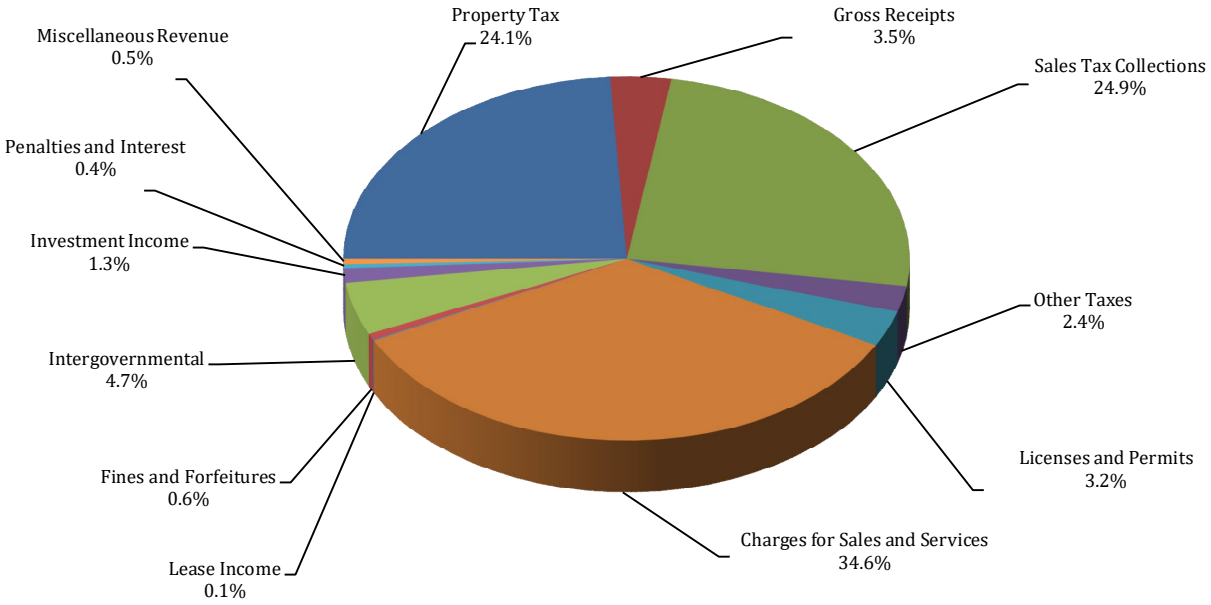
Consolidated Budget Summary by Fund Group

(Net of Interfund Transfers)

	General Fund	Water & Sewer Operating Fund	Debt Service	Other Fund	Grand Total
Revenues:					
Property Tax	$ 46,189,384	$ -	$ 19,149,220	$ -	$ 65,338,604
Gross Receipts	9,383,991	-	-	-	9,383,991
Sales Tax Collections	50,731,281	-	-	16,819,540	67,550,821
Other Taxes	2,537,529	-	-	3,903,638	6,441,167
Licenses and Permits	8,565,492	-	-	-	8,565,492
Charges for Sales and Services	5,361,361	70,518,009	-	18,099,107	93,978,477
Lease Income	230,000	300	-	7,308	237,608
Fines and Forfeitures	1,393,729	-	-	134,524	1,528,253
Intergovernmental	3,169,993	2,926,671	-	6,762,634	12,859,298
Investment Income	1,407,473	783,658	318,239	949,220	3,458,590
Penalties and Interest	190,645	670,975	104,821	83	966,524
Miscellaneous Revenue	765,880	30,482	-	471,333	1,267,695
Total Revenues	**$ 129,926,758**	**$ 74,930,095**	**$ 19,572,280**	**$ 47,147,387**	**$ 271,576,520**
Transfers In	1,059,747	211,642	41,630,713	28,696,090	71,598,192
Total Revenues After Transfers In	**$ 130,986,505**	**$ 75,141,737**	**$ 61,202,993**	**$ 75,843,477**	**$ 343,174,712**
Expenditures:					
General Government	$ 20,065,421	$ -	$ -	$ 48,296,271	$ 68,361,692
Public Safety	55,165,842	-	-	13,250	55,179,092
Community Development	4,390,946	-	-	535,066	4,926,012
Public Works	13,936,400	42,148,447	-	937,240	57,022,087
Culture and Recreation	10,153,886	-	-	4,986,470	15,140,356
Non-Departmental	13,250,209	3,252,500	-	-	16,502,709
Debt Service:					
Principal	-	-	34,490,000	-	34,490,000
Interest	-	-	27,871,132	-	27,871,132
Administrative Fees	-	-	496,123	-	496,123
Total Expenditures	**$ 116,962,704**	**$ 45,400,947**	**$ 62,857,255**	**$ 54,768,297**	**$ 279,989,203**
Transfers Out	10,338,040	30,359,069	265,300	33,770,916	74,733,325
Total Expenditures After Transfers Out	**$ 127,300,744**	**$ 75,760,016**	**$ 63,122,555**	**$ 88,539,213**	**$ 354,722,528**

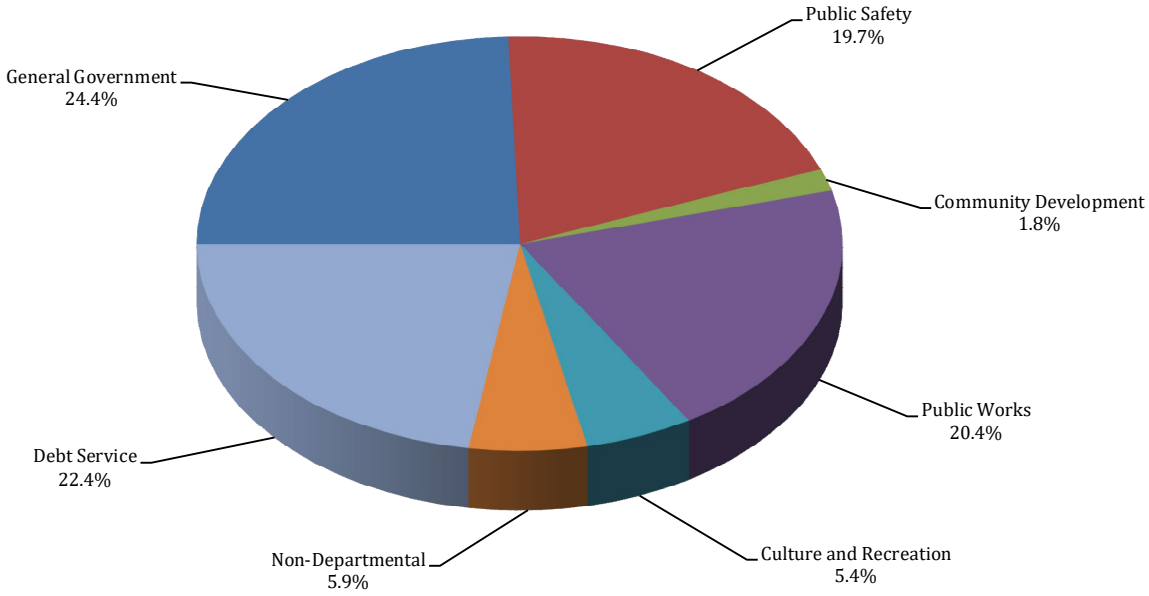
Consolidated Summary of Revenues by Source

(Net of Interfund Transfers)



Consolidated Summary of Expenditures by Function

(Net of Interfund Transfers)



FY 24-25 Projected Budget Summary
(Net of Interfund Transfers)

Revenues	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Estimated	FY 24-25 Proposed
General Fund	$ 129,245,397	$ 124,686,551	$ 130,675,845	$ 129,926,758
Water & Sewer Operating Fund	80,884,861	65,316,601	75,290,738	74,930,095
General Obligation Debt Service	16,583,407	34,719,675	34,915,299	19,572,280
Water & Sewer Debt Service	-	-	323,126	-
CIDC Debt Service	-	-	-	-
Convention Center Debt Service Fund	-	-	-	-
CIDC Revenue Clearing	17,660,966	17,146,376	17,315,381	16,819,540
Conroe Industrial Development Corporation	9,893,227	101,000	4,767,394	610,045
Vehicle & Equipment Replacement	493,803	132,935	761,045	135,162
W&S Vehicle & Equipment Replacement	64,717	66,772	91,470	34,822
Hotel Occupancy Tax	4,339,384	3,539,508	4,006,176	3,949,616
Community Development Block Grant Entitlement	302,227	719,914	734,580	668,832
Transportation Grants Fund	1,465,284	3,521,090	3,456,128	5,819,402
Oscar Johnson, Jr Community Center	5,100	-	-	-
Municipal Court Special Revenue Fund	123,586	114,386	148,146	134,524
Fleet Services	2,542,188	3,491,080	2,818,557	3,161,827
Firearms Training Facility	47,387	47,000	-	37,500
Self Funded Insurance	17,495,126	12,829,250	13,365,304	15,034,188
Longmire Creek Estates PID	88,280	84,000	89,322	96,333
Wedgewood Falls PID	218,740	185,000	185,083	185,083
Shadow Lakes PID	194,825	190,000	192,515	190,000
Animal Shelter Reserve	275,103	183,555	164,644	71,413
Technology Replacement	-	-	42,199	22,000
Disaster Recovery Grants	827,109	813,780	813,780	177,100
Water Mitigation	-	-	169,125	-
Conroe Local Government Corporation	53,231	-	-	-
Total Revenues	**$ 282,803,948**	**$ 267,888,473**	**$ 290,325,857**	**$ 271,576,520**
Transfers In	56,608,843	66,192,093	65,236,774	71,598,192
Total Revenues after Transfers In	**$ 339,412,791**	**$ 334,080,566**	**$ 355,562,631**	**$ 343,174,712**

Expenditures	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Estimated	FY 24-25 Proposed
General Fund	$ 111,451,924	$ 116,627,159	$ 116,795,220	$ 116,962,704
Water & Sewer Operating Fund	40,643,089	46,634,150	45,513,860	45,400,947
General Obligation Debt Service	24,526,200	40,939,406	41,057,391	28,342,071
Water & Sewer Debt Service	19,924,782	24,722,263	24,711,336	27,233,987
CIDC Debt Service	6,448,755	6,448,714	6,449,689	6,445,897
Convention Center Debt Service Fund	618,050	754,550	754,550	835,300
CIDC Revenue Clearing	-	-	-	-
Conroe Industrial Development Corporation	2,862,849	3,697,362	3,444,718	3,230,068
Vehicle & Equipment Replacement	2,430,880	5,482,351	5,501,856	4,456,608
W&S Vehicle & Equipment Replacement	224,171	366,545	366,545	937,240
Hotel Occupancy Tax	2,252,947	2,824,623	2,436,206	4,986,470
Community Development Block Grant Entitlement	176,249	596,914	596,914	535,066
Transportation Grants Fund	1,316,605	2,665,473	2,307,401	4,973,421
Oscar Johnson, Jr Community Center	7,085	-	7,110	-
Municipal Court Special Revenue Fund	62,103	74,240	80,377	31,650
Fleet Services	2,663,309	3,547,562	2,962,190	2,883,203
Firearms Training Facility	9,887	-	-	-
Self Funded Insurance	17,680,251	13,609,244	13,417,879	14,716,072
Longmire Creek Estates PID	5,795	6,180	6,180	6,365
Wedgewood Falls PID	11,793	12,000	12,000	12,360
Shadow Lakes PID	11,176	11,200	11,200	11,536
Animal Shelter Reserve	84,640	13,250	62,692	13,250
Technology Replacement	530,718	1,001,732	1,001,732	2,387,888
Disaster Recovery Grants	494,680	993,780	893,780	277,100
Water Mitigation	-	-	-	15,310,000
Conroe Local Government Corporation	2,156,111	2,396,462	-	-
Total Expenditures	**$ 236,594,049**	**$ 273,425,160**	**$ 268,390,826**	**$ 279,989,203**
Transfers Out	110,040,165	79,614,484	79,974,012	74,733,325
Total Expenditures After Transfers Out	**$ 346,634,214**	**$ 353,039,644**	**$ 348,364,838**	**$ 354,722,528**

FY 24-25
Summary of Transfer In/Out

Fund	Description	FY 24-25 Budget
General Fund	**Breakdown of Transfers In:**	
	CDBG Entitlement Fund	133,766
	Fund 206 (FY19 Sect5307/TX-2019-085)	55,789
	Fund 208 (FY20 Sect5307/TX-2020-153)	343,091
	Fund 211 (FY21 Section 5307/7111-2024-2)	447,101
	Municipal Court Building Security Fund (038)	33,000
	Municipal Court Local Youth Diversion Fund (039)	47,000
	General Fund Total Transfers In:	**$ 1,059,747**
	Breakdown of Tranfers Out:	
	Administrative Transfer (W&S)	$ 211,642
	CMMD#1 Economic to Fund 010 GODS-2019A COs	236,924
	VERF Contribution - Fire Dept.	2,000,000
	VERF Contribution - General Fund	2,132,500
	VERF Contribution - Leases - PD	225,000
	VERF Contribution - Transportation	225,096
	Technology Equipment Replacement Fund (TERF) Contribution	975,279
	TIRZ #3 Fund	4,331,599
	General Fund Total Transfers Out:	**$ 10,338,040**
Water & Sewer Operating	**Breakdown of Transfers In:**	
	Administrative Transfer (W&S)	$ 211,642
	Water & Sewer Operating Total Transfers In:	**$ 211,642**
	Breakdown of Tranfers Out:	
	Technology Equipment Replacement Fund (TERF) Contribution	$ 113,383
	Water & Sewer Debt Service	27,066,903
	Water & Sewer VERF Contribution	475,953
	Gross Receipts to General Fund	2,702,830
	Water & Sewer Operating Total Transfers Out:	**$ 30,359,069**
Vehicle & Equipment Replacement (VERF)	**Breakdown of Transfers In:**	
	VERF Contribution - Fire Dept.	$ 2,000,000
	VERF Contribution - Fleet Services	10,298
	VERF Contribution - General Fund	2,132,500
	VERF Contribution - Leases - PD	225,000
	VERF Contribution - Transportation	225,096
	Vehicle & Equipment Replacement (VERF) Total Transfers In:	**$ 4,592,894**

FY 24-25
Summary of Transfer In/Out

Convention & Visitors Bureau	**Breakdown of Tranfers Out:**		
	Technology Equipment Replacement Fund (TERF) Contribution	$	5,039
	Convention Center Debt Service (2021A COs)		570,000
	Convention & Visitors Bureau Total Transfers Out:	**$**	**575,039**
Water & Sewer Debt Service	**Breakdown of Transfers In:**		
	Water & Sewer Debt Service	$	27,233,987
	Water & Sewer Debt Service Total Transfers In:	**$**	**27,233,987**
CIDC General Fund	**Breakdown of Transfers In:**		
	CIDC Revenue Clearning Fund	$	10,373,643
	CIDC General Fund Total Transfers In:	**$**	**10,373,643**
	Breakdown of Tranfers Out:		
	CIP - Water Plant #32	$	5,625,000
	CIP - Water Plant #33		5,625,000
	Funds Injected to the Third Liend BDS Fund		903,600
	GO Debt Service Fund - Park Debt		440,891
	OJJCC Debt - 2022A COs		2,192,550
	Technology Equipment Replacement Fund (TERF) Contribution		6,299
	Water & Sewer Debt Service Fund - Water Well Debt		167,084
	CIDC General Fund Total Transfers Out:	**$**	**14,960,424**
CIDC Debt Service	**Breakdown of Transfers In:**		
	CIDC Revenue Clearning Fund	$	6,445,897
	CIDC Debt Service Total Transfers In:	**$**	**6,445,897**
CIDC Revenue Clearing	**Breakdown of Tranfers Out:**		
	CIDC General Fund	$	10,373,643
	CIDC Debt Service		6,445,897
	CIDC Debt Service Total Transfers Out:	**$**	**16,819,540**
General Obligation Debt Service	**Breakdown of Transfers In:**		
	CIDC (Park Debt) February 2024 Treasurer's report	$	440,891
	Conroe MMD#1 Economic Development		236,924
	GO Debt Service Fund - OJJCC 2022A COs		2,192,550
	Longmire Creek Estates PID Fund		58,737
	Shadow Lakes PID Fund		168,452

FY 24-25
Summary of Transfer In/Out

	TIRZ #3 - (Finance/TIRZ/TIRZ#3/TIRZ#3 Financial Models/24-25 TIRZ#3)		3,899,296
	Wedgewood Falls PID Fund		118,679
	General Obligation Debt Service Total Transfers In:	**$**	**7,115,529**
	Breakdown of Tranfers Out:		
	Convention Center Debt Service (2021A COs)	$	265,300
	General Obligation Debt ServiceTotal Transfers Out:	**$**	**265,300**
Convention Center Debt Service Fund	**Breakdown of Transfers In:**		
	Transfer in from GO Debt Service Fund	$	265,300
	Transfer in from HOT Fund for 2021A COs		570,000
	Convention Center Debt Service Fund Total Transfers In:	**$**	**835,300**
CDBG Entitlement	**Breakdown of Tranfers Out:**		
	Administrative Cost Reimbursement		133,766
	CDBG Entitlement Total Transfers Out:	**$**	**133,766**
Municipal Court Building Security	**Breakdown of Tranfers Out:**		
	Municipal Court Security Fund to GF		33,000
	Municipal Court Building Security Total Transfers Out:	**$**	**33,000**
Municipal Court Local Youth Diversion Fund	**Breakdown of Tranfers Out:**		
	Municipal Court Local Youth Diversion Fund		47,000
	Municipal Court Local Youth Diversion Fund Total Transfers Out:	**$**	**47,000**
W&S Vehicle & Equipment Replacement	**Breakdown of Tranfers In:**		
	Water & Sewer VERF Contribution		475,953
	W&S Vehicle & Equipment Replacement Total Transfers In:	**$**	**475,953**
Fleet Services	**Breakdown of Tranfers Out:**		
	VERF Contribution - Fleet Services		10,298
	Fleet Services Total Transfers Out:	**$**	**10,298**
Longmire Creek Estates PID	**Breakdown of Tranfers Out:**		
	Longmire Creek PID Fund to GO Debt Service Fund	$	58,737
	Longmire Creek Estates PID Total Transfers Out:	**$**	**58,737**
Wedgewood Falls PID	**Breakdown of Tranfers Out:**		
	Wedgewood Falls PID Fund to GO Debt Service Fund	$	118,679
	Wedgewood Falls PID Total Transfers Out:	**$**	**118,679**

FY 24-25
Summary of Transfer In/Out

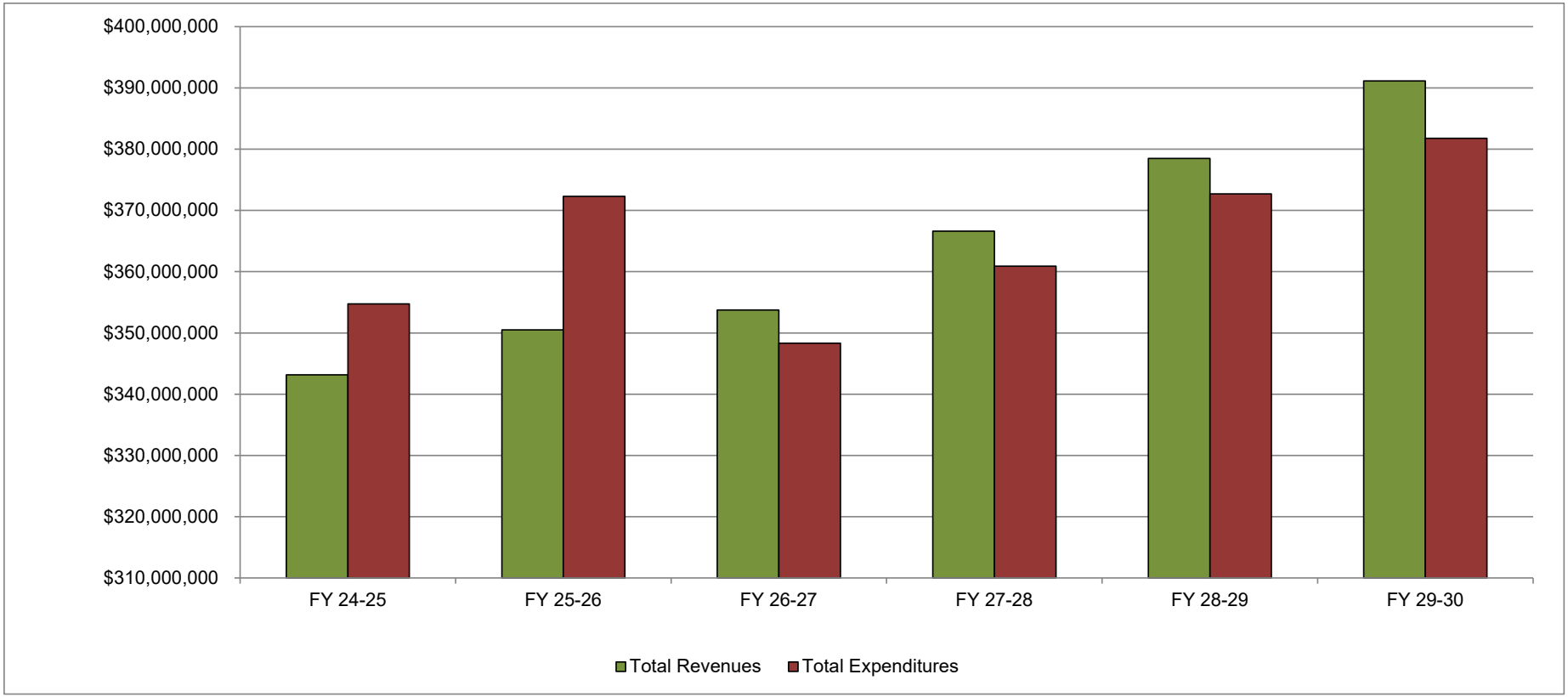
Shadow Lakes PID	**Breakdown of Tranfers Out:**		
	Wedgewood Falls PID Fund to GO Debt Service Fund	$	168,452
	Shadow Lakes PID Total Transfers Out:	**$**	**168,452**
Technology Replacement Fund	**Breakdown of Transfers In:**		
	Transfer from CIDC General Fund (009)		6,299
	Transfer from General Fund (001)		975,279
	Transfer from HOT Fund (004)		5,039
	Transfer from W&S Operating Fund (002)		113,383
	Technology Replacement Fund Total Transfers In:	**$**	**1,100,000**
FY19 Section 5307 Grant (TX-2019-085-00)	**Breakdown of Tranfers Out:**		
	Transit Admin/Salaries	$	55,789
	FY19 Section 5307 Grant (TX-2019-085-00) Total Transfers Out:	**$**	**55,789**
FY20 Section 5307 Grant (TX-2020-153-00)	**Breakdown of Tranfers Out:**		
	Transit Admin/Salaries	$	343,091
	FY20 Section 5307 Grant (TX-2020-153-00) Total Transfers Out:	**$**	**343,091**
FY21 Section 5307 Grant	**Breakdown of Tranfers Out:**		
	Transit Admin/Salaries	$	447,101
	FY21 Section 5307 Grant Total Transfers Out:	**$**	**447,101**
Water Mitigation	**Breakdown of Transfers In:**		
	CIDC - Water Plant #32		5,625,000
	CIDC - Water Plant #33		5,625,000
	Water Mitigation Total Transfers In:	**$**	**11,250,000**
Conroe Local Government Corporation	**Breakdown of Transfers In:**		
	CIDC - Third Lien Debt Service		903,600
	Conroe Local Government Corporation Total Transfers In:	**$**	**903,600**
	Total Transfers In	**$**	**71,598,192**
	Total Transfers Out	**$**	**74,733,325**

FY 24-25 Multi-Year Financial Projection Summary

Revenues	FY 24-25 Adopted	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
General Fund	$ 130,986,505	$ 134,316,275	$ 138,299,357	$ 142,440,196	$ 146,745,843	$ 151,223,683
Water & Sewer Operating Fund	75,141,737	78,767,668	83,598,945	87,429,655	91,222,599	95,062,423
General Obligation Debt Service	26,687,808	27,980,551	28,653,935	29,189,947	29,540,776	29,959,384
Water & Sewer Debt Service	27,233,987	31,220,156	34,363,746	36,711,152	37,840,144	39,281,745
CIDC Debt Service	6,445,897	6,448,540	6,446,221	6,449,116	6,451,724	6,447,179
Convention Center Debt Service Fund	835,300	877,425	902,175	934,675	1,208,425	1,325,800
CIDC Revenue Clearing	16,819,540	16,819,540	16,987,735	17,157,613	17,329,189	17,502,481
CIDC General Fund	10,983,689	10,979,764	11,156,366	11,329,498	11,504,676	11,688,785
Vehicle & Equipment Replacement	4,728,056	4,671,894	4,671,894	4,671,894	4,671,894	4,921,894
W&S Vehicle & Equipment Replacement	510,775	484,641	484,641	484,641	484,641	484,641
Hotel Occupancy Tax	3,949,616	4,068,104	4,190,148	4,315,852	4,445,328	4,578,687
CDBG Entitlement Fund	668,832	668,832	668,832	668,832	668,832	668,832
Transportation Grants Fund	5,819,402	732,252	805,478	886,025	886,025	886,025
Oscar Johnson, Jr Community Center	-	-	-	-	-	-
Municipal Court Special Revenue Fund	134,524	134,524	134,524	134,524	134,524	134,524
Fleet Services	3,161,827	3,256,682	3,354,382	3,455,014	3,558,664	3,665,424
Firearms Training Facility	37,500	37,500	37,500	37,500	37,500	37,500
Self Funded Insurance	15,034,188	15,148,356	16,345,041	17,658,767	19,102,832	20,631,059
Longmire Creek Estates PID	96,333	96,333	96,333	96,333	96,333	96,333
Wedgewood Falls PID	185,083	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	71,413	71,413	71,413	71,413	71,413	71,413
Technology Replacement	1,122,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Disaster Recovery Grants	177,100	-	-	-	-	-
Water Mitigation	11,250,000	12,250,000	1,000,000	1,000,000	1,000,000	1,000,000
Conroe Local Government Corporation	903,600	-	-	-	-	-
Total Revenues	**$ 343,174,712**	**$ 350,505,451**	**$ 353,743,666**	**$ 366,597,646**	**$ 378,476,362**	**$ 391,142,811**

Expenditures	FY 24-25 Adopted	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
General Fund	$ 127,300,744	$ 133,633,868	$ 137,478,349	$ 141,836,510	$ 147,817,168	$ 147,004,228
Water/Sewer Operating Fund	75,760,016	89,232,569	86,538,497	85,988,359	89,085,055	92,530,278
General Obligation Debt Serv Fund	28,607,371	29,386,676	29,655,359	29,170,534	29,797,739	30,119,627
Water/Sewer Debt Service	27,233,987	31,220,156	34,363,746	36,711,152	37,840,144	39,281,745
CIDC Debt Service Fund	6,445,897	6,448,540	6,446,221	6,449,116	6,451,724	6,447,179
Convention Center Debt Service Fund	835,300	877,425	902,175	934,675	1,208,425	1,325,800
CIDC Revenue Clearing Fund	16,819,540	16,819,540	16,987,735	17,157,613	17,329,189	17,502,481
CIDC General Fund	18,190,492	18,239,942	7,049,759	7,118,696	7,503,585	7,496,460
Vehicle & Equipment Fund	4,456,608	6,045,559	2,072,510	6,483,023	5,066,064	5,514,491
Water/Sewer Vehicle & Equipment	937,240	322,287	396,195	583,337	606,742	425,452
Hotel Occupancy Tax Fund	5,561,509	4,028,854	4,149,720	4,274,211	4,402,438	4,534,511
CDBG Entitlement Fund	668,832	668,832	668,832	668,832	668,832	668,832
Transportation Grants Funds	5,819,402	732,252	805,478	886,025	886,025	886,025
Oscar Johnson, Jr Community Center	-	-	-	-	-	-
Municipal Court Special Revenue Fund	111,650	111,650	111,650	111,650	111,650	111,650
Fleet Services Fund	2,893,501	2,980,306	3,069,715	3,161,807	3,256,661	3,354,361
Firearms Training Facility	-	-	-	-	-	-
Self Funded Insurance Fund	14,716,072	15,148,356	16,345,041	17,658,767	19,102,832	20,631,059
Longmire Creek Estates PID	65,102	204,597	206,559	203,482	205,263	206,814
Wedgewood Falls PID	131,039	131,317	131,704	132,190	132,564	132,827
Shadow Lakes PID	179,988	179,966	180,769	181,320	181,619	181,668
Animal Shelter Reserve	13,250	13,250	13,250	13,250	13,250	13,250
Technology Replacement Fund	2,387,888	566,610	766,740	1,190,524	1,018,382	3,415,592
Disaster Recovery Grants	277,100	-	-	-	-	-
Water Mitigation	15,310,000	15,310,000	-	-	-	-
Conroe Local Government Corporation	-	-	-	-	-	-
Total Expenditures	**$ 354,722,528**	**$ 372,302,553**	**$ 348,340,004**	**$ 360,915,072**	**$ 372,685,352**	**$ 381,784,329**

FY 24-25
Multi-Year Financial Projection Summary



	FY 24-25 Adopted	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
Total Revenues	$ 343,174,712	$ 350,505,451	$ 353,743,666	$ 366,597,646	$ 378,476,362	$ 391,142,811
Total Expenditures	$ 354,722,528	$ 372,302,553	$ 348,340,004	$ 360,915,072	$ 372,685,352	$ 381,784,329

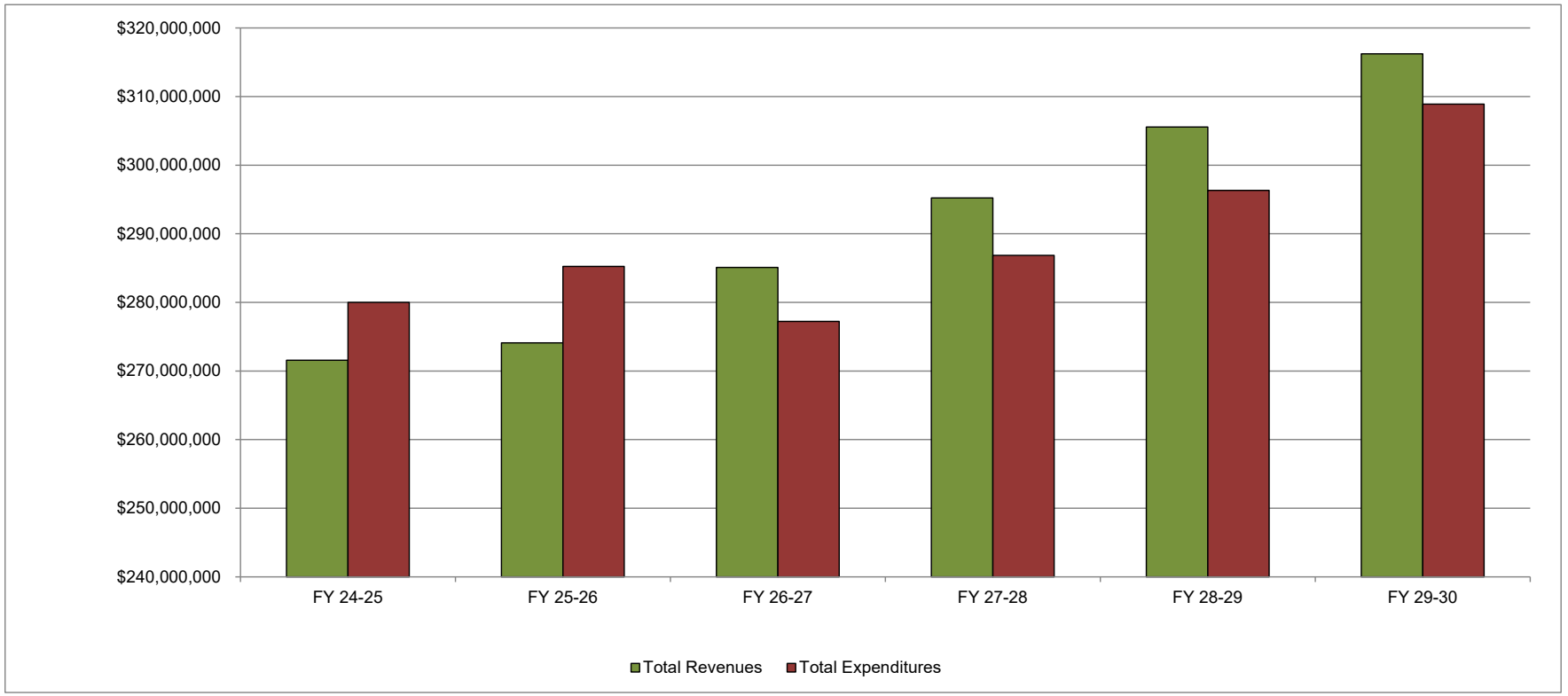
FY 24-25 Multi-Year Financial Projection Summary

(Net of Interfund Transfers)

Revenues	FY 24-25 Adopted	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
General Fund	$ 129,926,758	$ 133,224,736	$ 137,175,071	$ 141,282,181	$ 145,553,089	$ 149,995,146
Water & Sewer Operating Fund	74,930,095	78,549,394	83,373,831	87,197,486	90,983,155	94,815,475
General Obligation Debt Service	19,572,279	20,220,743	20,795,403	21,190,976	21,615,070	22,047,092
Water & Sewer Debt Service	-	-	-	-	-	-
CIDC Debt Service	-	-	-	-	-	-
Convention Center Debt Service Fund	-	-	-	-	-	-
CIDC Revenue Clearing	16,819,540	16,819,540	16,987,735	17,157,613	17,329,189	17,502,481
CIDC General Fund	610,046	608,764	614,852	621,001	627,211	633,483
Vehicle & Equipment Replacement	135,162	79,000	79,000	79,000	79,000	79,000
W&S Vehicle & Equipment Replacement	34,822	4,000	4,000	4,000	4,000	4,000
Hotel Occupancy Tax	3,949,616	4,068,104	4,190,148	4,315,852	4,445,328	4,578,687
CDBG Entitlement Fund	668,832	668,832	668,832	668,832	668,832	668,832
Transportation Grants Fund	5,819,402	732,252	805,478	886,025	886,025	886,025
Oscar Johnson, Jr Community Center	-	-	-	-	-	-
Municipal Court Special Revenue Fund	134,524	134,524	134,524	134,524	134,524	134,524
Fleet Services	3,161,827	3,256,682	3,354,382	3,455,014	3,558,664	3,665,424
Firearms Training Facility	37,500	37,500	37,500	37,500	37,500	37,500
Self Funded Insurance	15,034,188	15,148,356	16,345,041	17,658,767	19,102,832	20,631,059
Longmire Creek Estates PID	96,333	96,333	96,333	96,333	96,333	96,333
Wedgewood Falls PID	185,083	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	71,413	71,413	71,413	71,413	71,413	71,413
Technology Replacement	22,000	-	-	-	-	-
Disaster Recovery Grants	177,100	-	-	-	-	-
Water Mitigation	-	-	-	-	-	-
Conroe Local Government Corporation	-	-	-	-	-	-
Total Revenues	**$ 271,576,520**	**$ 274,095,173**	**$ 285,108,544**	**$ 295,231,516**	**$ 305,567,163**	**$ 316,221,474**
Transfers In	71,598,192	76,410,278	68,635,122	71,366,130	72,909,198	74,921,337
Total Revenues After Transfers In	**$ 343,174,712**	**$ 350,505,451**	**$ 353,743,666**	**$ 366,597,646**	**$ 378,476,362**	**$ 391,142,811**

Expenditures	FY 24-25 Adopted	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
General Fund	$ 116,962,704	$ 121,572,827	$ 125,184,273	$ 129,296,686	$ 135,019,079	$ 139,464,525
Water & Sewer Operating Fund	45,400,947	47,604,995	50,039,380	46,963,011	48,787,698	50,663,038
General Obligation Debt Service	28,342,071	29,140,251	29,451,184	28,974,859	29,351,314	29,575,827
Water & Sewer Debt Service	27,233,987	31,220,156	34,363,746	36,711,152	37,840,144	39,281,745
CIDC Debt Service	6,445,897	6,448,540	6,446,221	6,449,116	6,451,724	6,447,179
Convention Center Debt Service Fund	835,300	877,425	902,175	934,675	1,208,425	1,325,800
CIDC Revenue Clearing	-	-	-	-	-	-
CIDC General Fund	3,230,068	3,276,511	3,341,168	3,407,427	3,475,335	3,544,936
Vehicle & Equipment Replacement	4,456,608	6,045,559	2,072,510	6,483,023	5,066,064	5,514,491
W&S Vehicle & Equipment Replacement	937,240	322,287	396,195	583,337	606,742	425,452
Hotel Occupancy Tax	4,986,470	3,392,983	3,446,849	3,530,340	3,635,570	3,747,643
CDBG Entitlement Fund	535,066	535,066	535,066	535,066	535,066	535,066
Transportation Grants Fund	4,973,421	732,252	805,478	886,025	886,025	886,025
Oscar Johnson, Jr Community Center	-	-	-	-	-	-
Municipal Court Special Revenue Fund	31,650	31,650	31,650	31,650	31,650	31,650
Fleet Services	2,883,203	2,980,306	3,069,715	3,161,807	3,256,661	3,354,361
Firearms Training Facility	-	-	-	-	-	-
Self Funded Insurance	14,716,072	15,148,356	16,345,041	17,658,767	19,102,832	20,631,059
Longmire Creek Estates PID	6,365	6,556	6,753	6,955	7,164	7,379
Wedgewood Falls PID	12,360	12,731	13,113	13,506	13,911	14,329
Shadow Lakes PID	11,536	11,882	12,239	12,606	12,984	13,373
Animal Shelter Reserve	13,250	13,250	13,250	13,250	13,250	13,250
Technology Replacement	2,387,888	566,610	766,740	1,190,524	1,018,382	3,415,592
Disaster Recovery Grants	277,100	-	-	-	-	-
Water Mitigation	15,310,000	15,310,000	-	-	-	-
Conroe Local Government Corporation	-	-	-	-	-	-
Total Expenditures	**$ 279,989,203**	**$ 285,250,193**	**$ 277,242,744**	**$ 286,843,781**	**$ 296,320,020**	**$ 308,892,719**
Transfers Out	74,733,325	87,052,360	71,097,260	74,071,291	76,365,332	72,891,610
Total Expenditures After Transfers Out	**$ 354,722,528**	**$ 372,302,553**	**$ 348,340,004**	**$ 360,915,072**	**$ 372,685,352**	**$ 381,784,329**

FY 24-25 Multi-Year Financial Projection Summary
(Net of Interfund Transfers)



	FY 24-25 Adopted	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
Total Revenues	$ 271,576,520	$ 274,095,173	$ 285,108,544	$ 295,231,516	$ 305,567,163	$ 316,221,474
Total Expenditures	$ 279,989,203	$ 285,250,193	$ 277,242,744	$ 286,843,781	$ 296,320,020	$ 308,892,719

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 2024-2025 Budget
By Fund Type

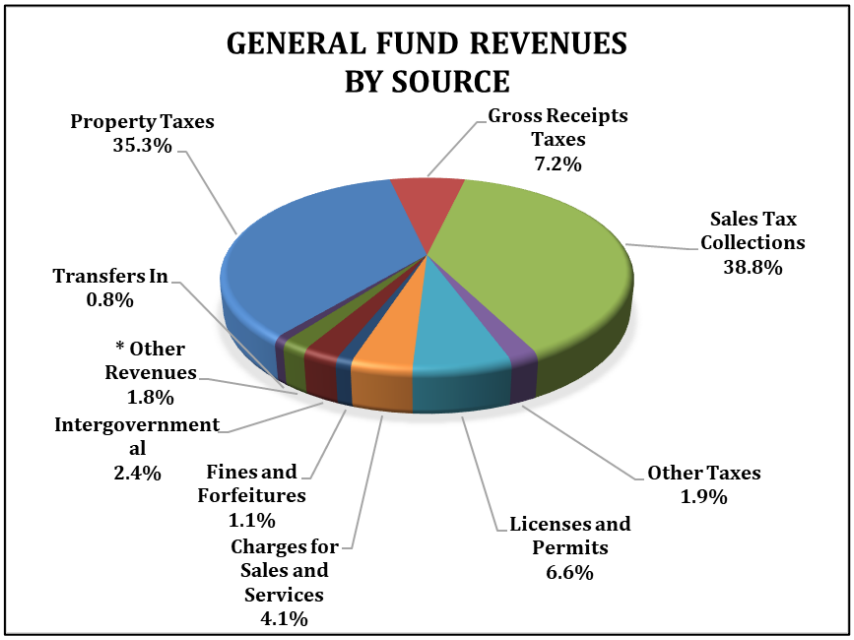
This executive summary recaps the most significant factors in the annual budget: revenue assumptions, major initiatives, and a fund-by-fund and category synopsis of expenditures. Please note that any comparative increases or decreases references are based on FY 2023-2024 estimates.

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 2024-2025 revenues assume an overall decrease of -0.9% from FY 2023-2024 estimates. The revenue projections are net of changes in certain revenue categories, and the primary reasons for the decrease are due to reductions in Sales Tax, Intergovernmental Revenues, and Investment Income budgets.



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.

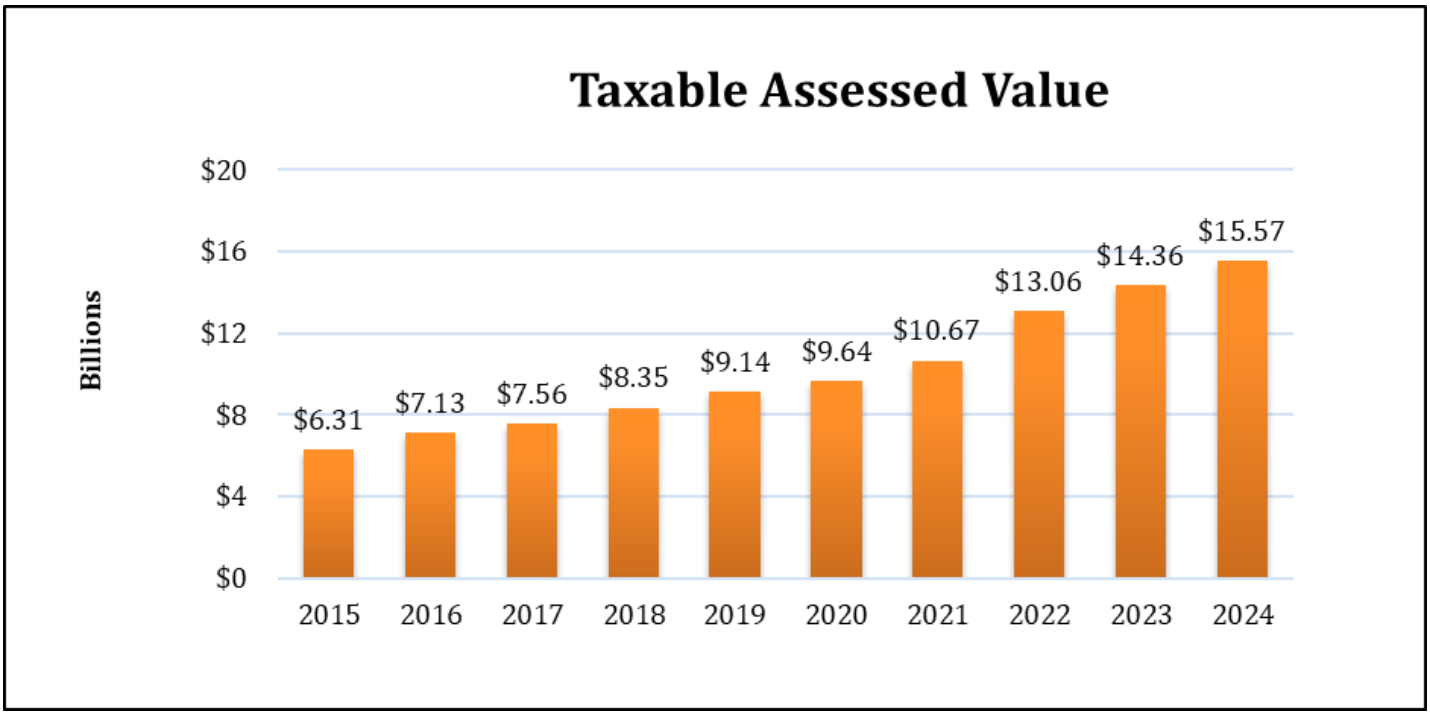
<u>Property Taxes</u>: $46,189,384 (up $4,287,834 or 10.2%)

The second largest revenue source of the General Fund is the ad valorem tax (property tax). Property Taxes, including current and delinquent collections, account for 35.3% 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 $15,568,034,355 for 2024 (inclusive of over 65/Disabled Freeze amounts). This is an increase of $1,209,867,399, or 8.4%, over the 2023 certified tax roll. The tax roll reflects all taxable property in the

City as of January 1, 2024. Taxable assessed value increases due to rising property assessments and new construction.



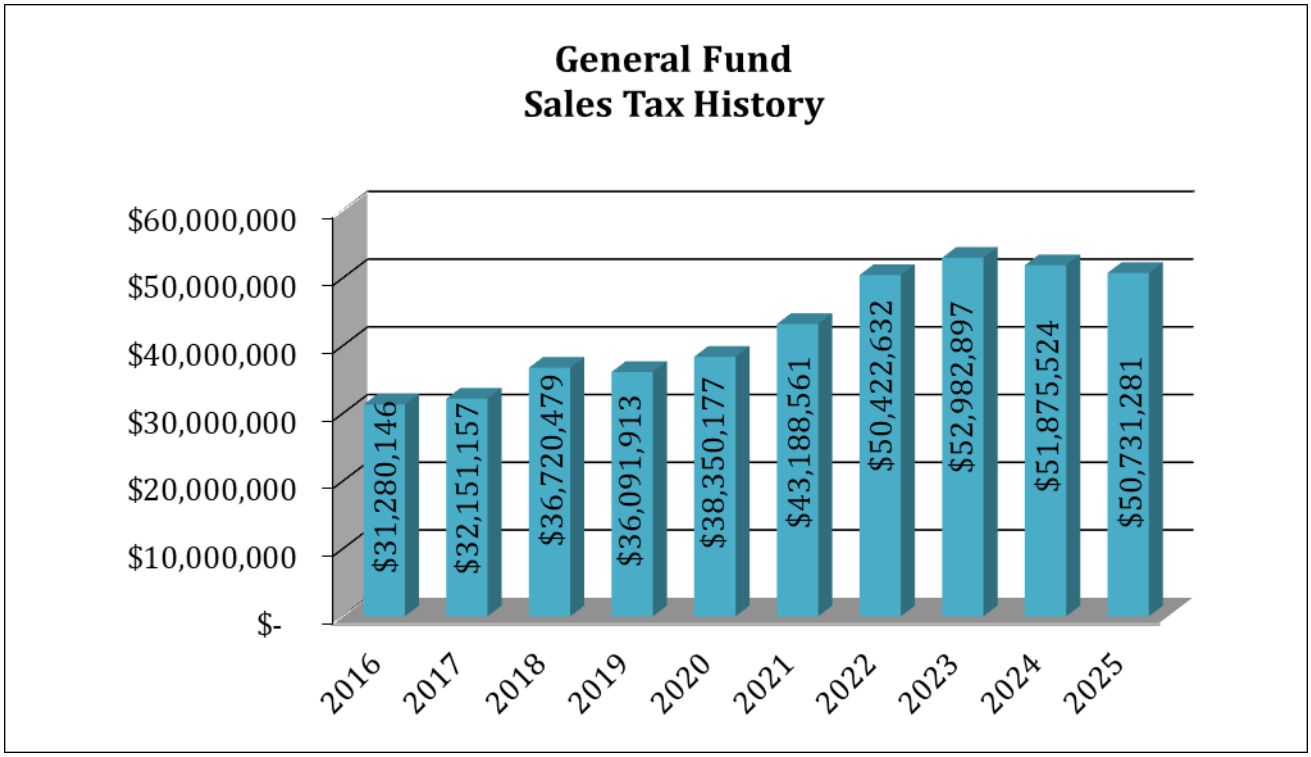
<u>Gross Receipts Taxes</u>: $9,383,991 (up $303,866 or 3.3%)

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 2024-2025 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 accounts for 7.2% of all General Fund revenues.

<u>Sales Tax Collections</u>: $50,731,281 (down -$1,144,243 or -2.2%)

The City has experienced a decrease in sales tax revenues during FY 2023-2024 compared to the prior year. A downward collection trend supports the FY 2023-2024 sales tax revenue estimate. For FY 2024-2025, we conservatively estimate a 2% 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 38.7% of all General Fund revenues.



Other Taxes: $2,537,529 (up $274,810 or 12.1%)

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 increase. 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 $408,161,269 in 2022 to $472,489,441 in 2023. 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 1.9% of all General Fund revenues.

Licenses and Permits: $8,565,492 (up $40,078 or 0.5%)

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 2024-2025 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 6.5% of all General Fund revenues.

Charges for Sales and Services: $5,361,361 (up $139,429 or 2.7%)

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. Animal Shelter Fees are based on an agreement with the City of Willis. Recreational charges and Refuse Collections 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 4.1% of General Fund revenues.

Fines and Forfeitures: $1,393,729 (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 2024-2025. 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 Local Youth Diversion Fund, Municipal Court Efficiency Fee Fund, Municipal Court Truancy Prevention Diversion Fund, Municipal Court Jury Fund, and Municipal Court Time Payment Reimbursement Fee Fund. Fines and Forfeitures account for 1.1% of all General Fund revenues.

Intergovernmental Revenue: $3,169,993 (down -$1,450,908 or -31.4%)

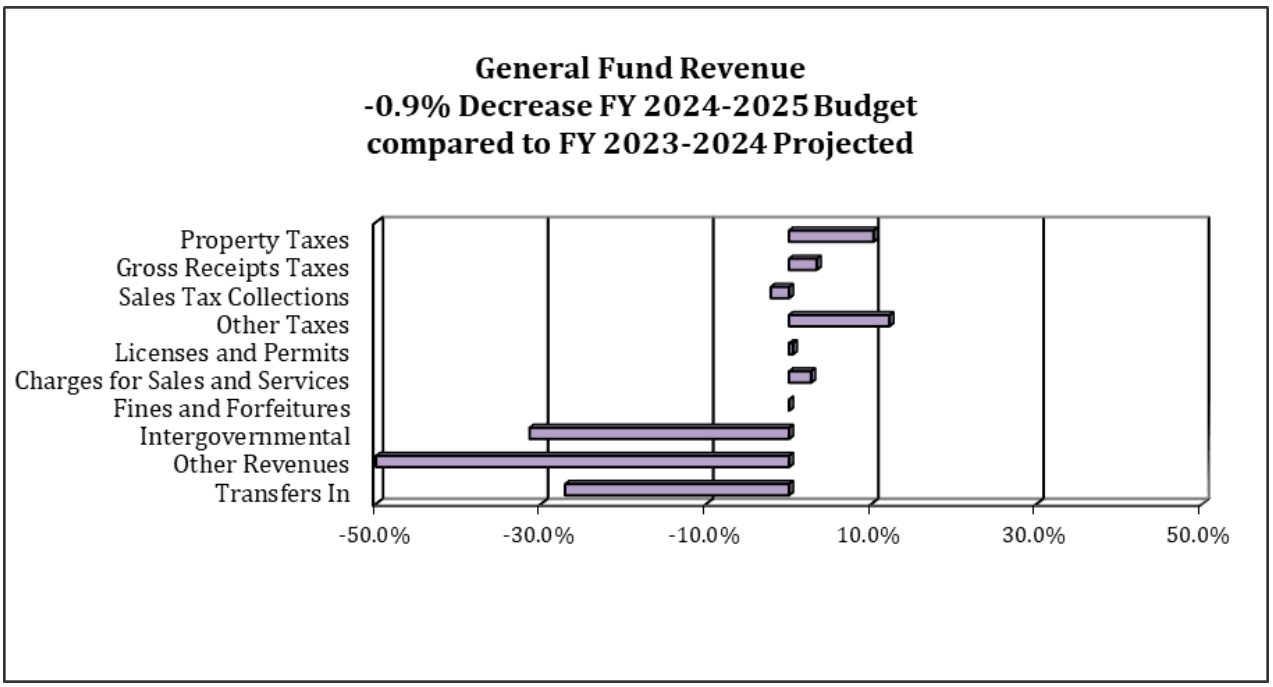
Intergovernmental Revenues include funds derived from interlocal agreements, grants, and seized assets distributed by other governments. In FY 2011-2012, the City began receiving sales tax payments from the Westwood Magnolia Parkway Improvement District. The agreement states that, in exchange for not annexing the area, the City will receive 50% of sales and use tax revenues from the district. The City anticipates this revenue source to decrease by 2.0% based on current economic trends of taxable sales. Other anticipated revenues include an agreement with the County for 911 services, an Emergency Management Performance Grant, and various other grants. Overall, the decrease in revenue compared to FY 2023-2024 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 2024-2025. 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: $2,593,998 (down -$3,199,953 or -55.2%)

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 2024-2025 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 2.0% of all General Fund revenues.

Transfers In: $1,059,747 (down -$394,171 or -27.1%)

Transfers In include scheduled transfers from Other Funds to the General Fund. In FY 2023-2024, transfers included funding from the Community Development Block Grant (CDGB) Entitlement Fund, Municipal Court Special Revenue Funds, and Transportation Grant Funds. Transfers from the CDGB Entitlement Fund and the Municipal Court Special Revenue Funds are reimbursements for salaries and benefits anticipated again in the FY 2024-2025 budget. The decrease to Transfers In is due to various grants that will not continue in FY 2024-2025. Transfers In account for 0.8% of all General Fund revenues.



Expenditure Synopsis:

<u>Personnel</u>: $82,116,754 (up $1,727,062 or 2.1%)

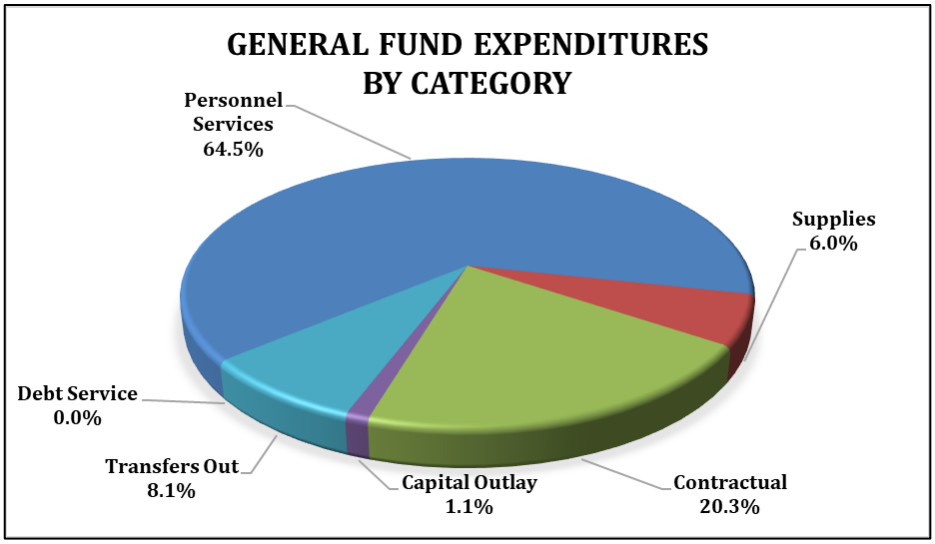
As the single largest expenditure category, personnel expenses account for 64.5% of General Fund expenditures. In addition to salaries, Personnel expenditures include overtime, social security, retirement contributions, worker's compensation, employee insurance, and physicals. More information on Personnel increases can be found in the Mayor's Message at the front of this budget document.

<u>Supplies</u>: $7,612,768 (down -$755,319 or -9.0%)

This object classification is for expendable materials and operating supplies necessary for departmental activities. The anticipated decrease for FY 2024-2025 is primarily due to a 5% budget cut to all City departments that reduced their proposed expenditures. This classification accounts for 6.0% of all General Fund expenditures.

<u>Contractual</u>: $25,800,832 (up $961,048 or 3.9%)

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 20.3% of all General Fund expenditures. Due to inflationary pressures, this category was increased for several City departments for FY 2024-2025.



<u>Capital Outlay</u>: $1,432,350 (down -$1,765,307 or -55.2%)

This object classification includes large expenditures for capital items such as vehicles, machinery, equipment, and improvements to infrastructure. In FY 2024-2025 funding for drainage infrastructure is budgeted at $350,000 and the Asphalt Overlay program for $1,000,000. Expenditures within this classification account for 1.1% of all General Fund expenditures.

<u>Transfers Out</u>: $10,338,040 (down -$5,412,484 or -34.4%)

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, Water Mitigation 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 IT equipment. The Water Mitigation Fund was created to set aside surplus revenues to fund Water Infrastructure needs across the City.

Other transfers include funding debt service payments for the CMMD#1 agreement and a transfer to the Water and Sewer Operating Fund for water usage, net of administrative overhead provided by General Fund Departments. The significant decrease is due to a transfer to the Water Mitigation in FY 2023-2024 that will not continue in FY 2024-2025. Expenditures within this classification account for 8.1% of all General Fund expenditures.

WATER AND SEWER OPERATING FUND

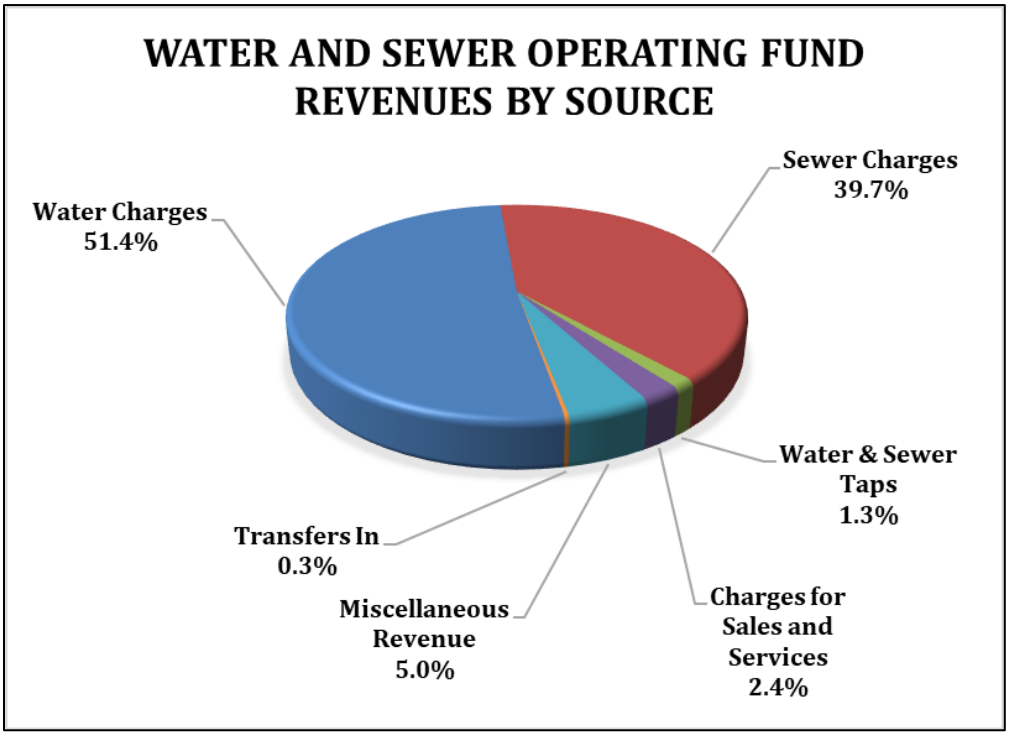
Enterprise funds are those that fully support their own administration, acquisition of facilities, operations, and maintenance through the collection of user charges such as water and sewer fees. The Water and Sewer Operating Fund is the City of Conroe's primary enterprise fund.

Revenue Assumptions:

Proposed revenues for FY 2024-2025 assume an overall decrease of -0.25% compared to FY 2023-2024 projections. The overall decrease in Water and Sewer Operating Fund revenues are due to higher than budgeted collections in FY 2023-2024 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.

<u>Water Charges</u>: $38,598,043 (down -$1,103,744 or -2.8%)

The Water Charges category includes charges for water consumption, the Groundwater Conservation Fee, and the Surface Water Conversion (SJRA Pass-through) Fee. The FY 2024-2025 budget proposes the water and sewer rates remain unchanged for standard residential customers and increased 4.0% 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 2024-2025; 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. This year's budget has customers being billed $3.19 per 1,000 gallons consumed, which is a decrease from the previous year's rate of $3.45. Water Sales account for 51.4% of all Water and Sewer Operating Fund revenues.

Sewer Charges: $29,799,921 (up $2,413,301 or 8.8%)

Revenues in this category are expected to increase by 8.8% in FY 2024-2025. 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 50%. A long-term water and sewer rate study was performed by NewGen Strategies & Solutions, which looks at the projected costs of operating the water and sewer system and includes the City's 10-year Capital Improvement Program (CIP). Detailed information about the sewer rates can be found in the Mayor's Message at the beginning of this budget. Sewer Charges account for 39.7% of all Water and Sewer Operating Fund revenues.

Water and Sewer Taps: $1,009,594 (down -$73,583 or -6.8%)

Revenues in this category are projected to decrease in FY 2024-2025. 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: $1,781,426 (up $15,342 or 0.9%)

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 2024-2025 based on historical averages. Charges for Sales and Services revenues account for 2.4% of all Water and Sewer Operating Fund revenues.

Miscellaneous Revenues: $3,741,111 (down -$1,611,959 or -30.1%)

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. The decrease in this category is due to conservative budgeting of Interest Income in FY 24-25. Miscellaneous Revenues account for 5.0% of all Water and Sewer Operating Fund revenues.

Transfers In: $211,642 (up $170,845 or 418.8%)

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 0.3% of all Water and Sewer Operating Fund revenues.

Expenditure Synopsis:

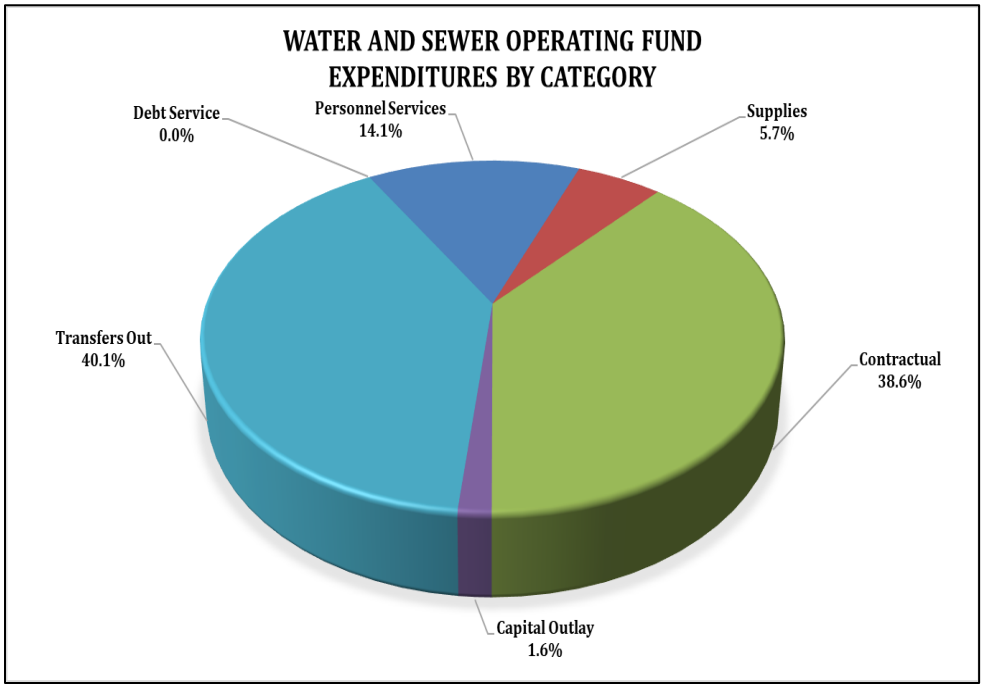
Personnel Services: $10,702,493 (up $1,257,013 or 13.3%)

Personnel Services account for 14.1% of the total Water and Sewer Operating Fund budget. The budget includes an additional six full-time position. In addition to salaries, personnel expenditures include overtime, social security, retirement contributions, worker's compensation, employee insurance, and physicals.

Supplies: $4,293,425 (up -$165,745 or -3.7%)

This object classification is for expendable materials and operating supplies necessary for departmental activities. The anticipated decrease for FY 2024-2025 is primarily due to a 5% budget cut to all City departments that reduced their proposed expenditures. Purchasing supplies and materials constitutes 5.7% of all Water and Sewer Operating Fund expenses.

Contractual: $29,224,259 (down -$214,856 or -0.7%)



Contractual Services accounts for 38.6% 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. Included in Contractual is a Payment-in-Lieu of Taxes (P.I.L.O.T.) levied against the City's water and sewer utility that is paid to the General Fund. Additional contract services approved for FY 2024-2025 include increased credit card fees for online payments and increased costs for utility meters.

Capital Outlay: $1,180,770 (down -$989,325 or -45.6%)

This object classification includes large expenditures for capital items such as vehicles, machinery, equipment, and improvements to buildings. The decrease in comparison to FY 2023-2024 is due to changes in planned, one-time purchases of capital items such as vehicles, machinery and equipment, and other capital items. In FY 2024-2025, the water and sewer infrastructure funding are budgeted for $1,000,000. Expenditures within this classification account for 1.6% of all Water and Sewer Operating Fund expenses.

Transfers: $30,359,069 (down -$266,380 or -0.9%)

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), Technology Equipment Replacement Fund (TERF), and the Water Mitigation Fund. In FY 2024-2025, transfers to Debt Service Funds to cover principal and interest payments increased by $2,129,106. In FY 2024-2025, there is a budgeted transfer to the Water and Sewer VERF Fund and the Technology Equipment Replacement Fund for $475,953 and 113,383, respectively. Expenditures within this classification account for 40.1% 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, drainage, and water improvements. Revenues are generated to repay the certificates primarily through ad valorem property taxes.

The City anticipates issuing bonds in FY 2024-2025 for General Government capital projects, increasing the debt service payment in FY 2024-2025. The bonds will be used to fund the construction of the following major projects: Streets Projects: – Lake Conroe Forest Phase 2, Street Rehab - Tanglewood-Briarwood Phase 2B, Roadway Extension - Airport Road - HGAC, Street Reconstruct - East Dallas Street, and Road Widening with Improvements - Old Conroe Road South Section - HGAC Participation; Signals: – Signal Upgrades - State Highway 75; Facilities: Public Works - Water & Sewer Building; Water: Water Plant #35 – East SH 242 Area.

2024-2025 General Obligation Debt Service

Revenues:	
Property Tax	$ 19,149,220
Investment Income	318,239
Penalties and Interest	104,821
Transfer In	7,115,529
	-
Total Revenues	**$ 26,687,809**
Expenditures:	**$ 28,607,371**

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 2024-2025 for Water and Sewer capital projects, increasing the debt service payments in FY 2024-2025. The bonds will be used to fund the construction of the following major projects: Water Projects: Water Line Rehab - Bybee Street Area, Water Plant #34 – McCaleb Road, Water Line Rehab - Forest Estates & Wroxton Area, and Water Line Extension - TimberPointe - Developer Agreement; Sewer Projects: Gravity Sewer Upgrade - SH 105 West, Sewer Rehab - Tanglewood and Wiggins Village, Gravity Main Replacement - Downtown Area Phase 1-South of Highway 105, Gravity Sewer Main Replacement - Highway 105, and Trunk Line Replacement - White Oak Creek.

2024-2025 Water & Sewer Debt Service

Revenues:	
Transfer In	$ 27,233,987
Total Revenues	**$ 27,233,987**
Expenditures:	**$ 27,233,987**

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.

2024-2025 CIDC Debt Service

Revenues:		
Transfer In	$	6,445,897
Total Revenues	**$**	**6,445,897**
Expenditures:	**$**	**6,445,897**

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 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 hotel occupancy tax from the project when available.

2024-2025 Convention Center Debt Service

Revenues:		
Transfer In	$	835,300
Total Revenues	**$**	**835,300**
Expenditures:	**$**	**835,300**

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 Local Youth Diversion Fund; Municipal Court Efficiency Fee Fund; Municipal Court Truancy Prevention 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; Water Mitigation Fund; and the Conroe Local Government Corporation.

City of Conroe
Tax Collection History

Roll	Real Property	Personal Property	Exemptions, Over 65/Dis. Freeze & Productivity Loss	Taxable Value
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
2024	17,915,613,949	2,785,843,550	5,133,423,144	15,568,034,355

Fiscal Year	General Fund	Debt Service	Total per $100
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
2024-25	0.3022	0.1250	0.4272

Fiscal Year	Levied	Collected	Percent of Collections
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%
2024-25	66,506,643	65,176,510	98%

City of Conroe
Proposed Ad Valorem Tax Structure

2024 Tax Year (Certified)

Taxable Assessed Valuation	15,568,034,355
Proposed Rate	$0.4272
Estimated Levy	$66,506,643
Estimated Collection Percentage	98%
Estimated Net Ad Valorem Taxes	$65,176,510

Distribution (Current)

	Rate	Percent	
General Fund	0.3022	70.74%	$46,105,668
G.O. Debt Service Fund	0.1250	29.26%	$19,070,842

Distribution (Delinquent)

General Fund	$83,716
G.O. Debt Service Fund	$78,378

Distribution (Penalties & Interest)

General Fund	$190,645
G.O. Debt Service Fund	$104,821



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GENERAL FUND

FY 24-25 Budget Summary
General Fund

Type	Actual FY 22-23	Amended FY 23-24	Estimate FY 23-24	$ Change Amend/Est	Proposed FY 24-25	$ Change Bdgt/Bdgt	% Change Bdgt/Bdgt
Beginning Fund Balance:		**$ 59,076,872**	**$ 59,076,872**	**$ -**	**$ 58,660,891**	**$ (415,981)**	**-0.7%**
Revenues:							
Revenues	$ 129,580,251	$ 126,468,220	$ 132,129,763	$ 5,661,543	$ 130,986,505	$ 4,518,285	3.6%
Total Revenues	**$ 129,580,251**	**$ 126,468,220**	**$ 132,129,763**	**$ 5,661,543**	**$ 130,986,505**	**$ 4,518,285**	**3.6%**
Total Resources	**$ 129,580,251**	**$ 185,545,092**	**$ 191,206,635**	**$ 5,661,543**	**$ 189,647,396**	**$ 4,102,304**	**2.2%**
Expenditures:							
Administration	$ 1,126,412	$ 726,761	$ 749,636	$ (22,875)	$ 860,186	$ 133,425	18.4%
Mayor and Council	1,000,366	1,270,498	1,358,877	(88,379)	1,111,590	(158,908)	-12.5%
Communications	68	281,508	298,289	(16,781)	171,014	(110,494)	-39.3%
Transportation	1,644,031	3,268,622	3,173,554	95,068	3,196,175	(72,447)	-2.2%
Downtown Development	195,490	555,806	169,903	385,903	530,362	(25,444)	-4.6%
Legal	675,792	956,707	776,044	180,663	923,351	(33,356)	-3.5%
Municipal Court	1,223,412	1,502,960	1,457,369	45,591	1,440,303	(62,657)	-4.2%
Facilities Management	400	1,588,714	1,619,249	(30,535)	1,342,074	(246,640)	-15.5%
Finance	2,596,676	2,871,778	2,882,086	(10,308)	2,742,271	(129,507)	-4.5%
CDBG Administration	167,169	263,208	281,484	(18,276)	271,471	8,263	3.1%
Purchasing-Warehouse	567,237	552,553	601,941	(49,388)	857,670	305,117	55.2%
Information Technology	3,377,512	5,128,906	5,144,695	(15,789)	5,323,952	195,046	3.8%
Human Resources	1,167,196	1,317,710	1,292,621	25,089	1,295,002	(22,708)	-1.7%
Police Administration	2,234,555	2,946,485	3,143,858	(197,373)	2,035,846	(910,639)	-30.9%
Police Support	2,089,477	1,960,261	2,188,266	(228,005)	1,994,555	34,294	1.7%
Police Patrol	20,258,161	19,521,554	19,712,181	(190,627)	18,704,912	(816,642)	-4.2%
Police Investigative Services	6,042,976	6,115,913	6,091,694	24,219	5,801,742	(314,171)	-5.1%
Police Animal Services	876,042	846,912	986,316	(139,404)	1,170,473	323,561	38.2%
Police CVEP	150,619	195,889	221,186	(25,297)	117,651	(78,238)	-39.9%
Fire	26,460,237	26,182,099	26,575,922	(393,823)	25,340,663	(841,436)	-3.2%
Parks & Rec Administration	1,048,065	1,425,143	1,492,228	(67,085)	1,085,174	(339,969)	-23.9%
Recreation Center	1,483,519	1,193,314	1,353,687	(160,373)	1,242,683	49,369	4.1%
Oscar Johnson, Jr Community Center	1,512,456	1,637,227	1,656,988	(19,761)	1,724,631	87,404	5.3%
Senior Center	198,526	291,147	280,704	10,443	284,724	(6,423)	-2.2%
Aquatic Center	2,060,272	1,633,373	1,740,043	(106,670)	1,446,902	(186,471)	-11.4%
Park Operations	3,482,235	4,018,698	3,683,468	335,230	3,246,911	(771,787)	-19.2%
Westside Recreation Center	1,882,667	1,121,721	1,158,201	(36,481)	1,122,861	1,140	0.1%
Community Development	1,598,649	2,016,693	1,999,456	17,237	2,171,809	155,116	7.7%
Drainage Maintenance	1,644,471	1,536,741	1,329,313	207,428	1,464,027	(72,714)	-4.7%
Street Maintenance	4,280,028	5,895,331	5,790,818	104,513	5,702,052	(193,279)	-3.3%
Signal Maintenance	1,112,142	1,653,381	1,578,377	75,004	1,606,000	(47,381)	-2.9%
Sign Maintenance	831,314	912,339	919,299	(6,960)	903,929	(8,410)	-0.9%
Engineering	4,220,669	4,454,922	4,486,385	(31,463)	4,260,392	(194,530)	-4.4%
Building Inspections & Permits	2,156,658	2,465,378	2,461,665	3,713	2,219,137	(246,241)	-10.0%
GF Non-Departmental	25,291,059	23,999,446	23,889,941	109,505	23,588,249	(411,197)	-1.7%
Total Expenditures	**$ 124,656,558**	**$ 132,309,700**	**$ 132,545,744**	**$ (236,044)**	**$ 127,300,744**	**$ (5,008,956)**	**-3.8%**
New Fund Balance:		**$ 53,235,392**	**$ 58,660,891**	**$ 5,425,499**	**$ 62,346,652**	**$ 9,111,260**	
90-Day Reserve:		**$ 33,077,425**	**$ 33,136,436**		**$ 31,825,186**		
Over/(Under):		**20,157,967**	**25,524,455**		**30,521,466**		

FY 24-25 Budget Summary by Category
General Fund

	FY 23-24 Budget	FY 23-24 Estimate	Under/ (Over)	FY 24-25 Proposed
Personnel	$ 80,993,059	$ 80,389,692	$ 603,367	$ 82,116,754
Supplies	7,791,846	8,368,087	(576,241)	7,612,768
Contractual	24,819,926	24,839,784	(19,858)	25,800,832
Capital Outlay	3,022,328	3,197,657	(175,329)	1,432,350
Transfers	15,682,541	15,750,524	(67,983)	10,338,040
Total	**$ 132,309,700**	**$ 132,545,744**	**$ (236,044)**	**$ 127,300,744**

FY 24-25 Supplemental Requests
General Fund

Department/Division		ID	Supplemental Request Title	Requested Amount[1]	FY 23-24 Purchase[2]	FY 24-25 Approved[3]	Type
001-1070	Municipal Court	2025	Licensed Court Interpreter Incentive Pay	$ 3,778	$ -	$ -	New Program
001-1070	Municipal Court	2024	Clerk Incentive Pay For ICM Certification	6,044	-	-	New Program
	Municipal Court Total			**$ 9,822**	**$ -**	**$ -**	
001-1080	Facilities Management	1887	Facilities Maintenance Tech II	41,400	-	-	New Personnel
001-1080	Facilities Management	2120	Planning Commission Room Renovation	83,000	-	-	New Program
001-1080	Facilities Management	2119	Elevator Interior Upgrade	40,000	-	-	Enhanced Program
	Facilities Management Total			**$ 164,400**	**$ -**	**$ -**	
001-1100	Finance	1989	Increase MCAD Budget Share	22,050	-	22,050	Non-Discretionary Adjustment
	Finance Total			**$ 22,050**	**$ -**	**$ 22,050**	
001-1120	Purchasing - Warehouse	2005	Increase Other Operating Supplies	20,000	-	20,000	Non-Discretionary Adjustment
001-1120	Purchasing - Warehouse	2008	Warehouse Building Repairs and Maintenance	37,000	-	37,000	Non-Discretionary Adjustment
	Purchasing - Warehouse Total			**$ 57,000**	**$ -**	**$ 57,000**	
001-1130	Information Technology	2072	Microsoft Enterprise Agreements Renewal	372,007	-	372,007	Non-Discretionary Adjustment
001-1130	Information Technology	2087	Increase Contract Services Support	23,000	-	23,000	Non-Discretionary Adjustment
001-1130	Information Technology	2113	InfoTech Renewal and 2nd Payment for Yr 1	145,057	-	145,057	Non-Discretionary Adjustment
001-1130	Information Technology	2073	Contract Services - DBA as a Service	65,000	-	65,000	New Program
001-1130	Information Technology	2019	Systems Engineer	122,536	-	122,536	New Personnel
001-1130	Information Technology	2014	Secondary Internet for the City at PD	6,000	-	-	New Project
001-1130	Information Technology	2017	ME ADAudit (Compliance and Cybersecurity)	23,087	-	-	New Program
001-1130	Information Technology	2020	Migrate Servers to IaaS Provider	361,580	-	-	New Project
001-1130	Information Technology	2131	BloxOne Threat Defense (Cybersecurity)	31,205	-	-	New Program
001-1130	Information Technology	2021	Virtual Desktop Infrastructure (VDI)	691,700	-	-	New Project
001-1130	Information Technology	2112	Mitel Phone System Engagement Services	175,000	-	-	New Project
001-1130	Information Technology	2016	SnapComms Internal Communication solution	16,016	-	-	New Program
001-1130	Information Technology	2130	Microsoft Teams Conference Room Refitting	716,674	-	-	New Project
	Information Technology Total			**$ 2,748,862**	**$ -**	**$ 727,600**	
001-1160	Human Resources	2100	Deferred Compensation Plan Consultant	15,000	-	15,000	New Program
001-1160	Human Resources	2101	Online Performance Management System	30,000	-	30,000	New Program
	Human Resources Total			**$ 45,000**	**$ -**	**$ 45,000**	
001-1202	Police Support Services	2115	Facilities Maintenance Coordinator	179,739	-	-	New Personnel
001-1202	Police Support Services	2099	Increase Building Maintenance	80,523	-	80,523	Non-Discretionary Adjustment
001-1202	Police Support Services	2102	Increase Other Operating Supplies	75,984	-	75,984	Non-Discretionary Adjustment
001-1202	Police Support Services	2136	VERF Unit 1620 Upgrade	15,350	-	15,350	VERF - Upgrade Only
	Police Support Services Total			**$ 351,596**	**$ -**	**$ 171,857**	
001-1203	Police Patrol	2129	Increase Vehicle Repairs	95,551	-	95,551	Non-Discretionary Adjustment
001-1203	Police Patrol	2173	Police Officers (5)	2,015,704	-	-	New Personnel
001-1203	Police Patrol	2006	Communications Officers (2)	161,237	-	-	New Personnel
001-1203	Police Patrol	2110	Increase to 12 VERF patrol car equipment packages	197,004	-	197,004	Non-Discretionary Adjustment
001-1203	Police Patrol	2109	Police Tahoe Equipment Packages (18)	817,974	-	-	New Equipment
001-1203	Police Patrol	2086	Police Tahoe Upgrade (3)	77,862	-	77,862	VERF - Upgrade Only
	Police Patrol Total			**$ 3,365,332**	**$ -**	**$ 370,417**	

FY 24-25 Supplemental Requests
General Fund

Department/Division		ID	Supplemental Request Title	Requested Amount[1]	FY 23-24 Purchase[2]	FY 24-25 Approved[3]	Type
001-1300	Fire	2117	4-Man Staffing Completion	892,003	-	-	New Personnel
001-1300	Fire	2060	CMC, Station #6, & Training Facility Generators	183,375	-	-	New Equipment
001-1300	Fire	2066	Facilities Repair & Maintenance	50,000	-	-	Enhanced Program
001-1300	Fire	2056	Replace Rescue Tools	90,000	-	-	Replacement Equipment
001-1300	Fire	2057	Audio/Video System for CMC	250,000	-	-	New Equipment
001-1300	Fire	2067	Fire Lieutenant - Training	105,163	-	-	New Personnel
001-1300	Fire	2063	Vehicle Storage Building	425,000	-	-	New Equipment
001-1300	Fire	2068	Fire Lieutenant - 8 Hour	183,963	-	-	New Personnel
001-1300	Fire	2069	Engine Operator - 8 Hour	164,779	-	-	New Personnel
001-1300	Fire	2070	Administrative Specialist I	63,892	-	-	New Personnel
001-1300	Fire	2065	Increase Various Line Items	357,575	-	-	Enhanced Program
001-1300	Fire	2061	Specialty Training Class	26,000	-	-	New Program
	Fire Total			**$ 2,791,750**	**$ -**	**$ -**	
001-1400	Parks & Recreation Administration	2074	Credit Card Fees	4,000	-	4,000	Non-Discretionary Adjustment
001-1400	Parks & Recreation Administration	1899	Master Plan Update	75,000	-	-	New Project
	Parks & Recreation Administration Total			**$ 79,000**	**$ -**	**$ 4,000**	
001-1410	CK Ray Recreation Center	1953	Credit Card Fees	7,164	-	7,164	Non-Discretionary Adjustment
001-1410	CK Ray Recreation Center	1891	Fitness Room Floor Replacement	48,000	-	-	Replacement Equipment
001-1410	CK Ray Recreation Center	1892	Fitness Equipment Replacement	25,000	-	-	Replacement Equipment
	CK Ray Recreation Center Total			**$ 80,164**	**$ -**	**$ 7,164**	
001-1420	Oscar Johnson, Jr Community Center	1949	Increase Utilities	4,600	-	4,600	Non-Discretionary Adjustment
001-1420	Oscar Johnson, Jr Community Center	2172	Utilities for New OJJCC	70,500		70,500	Non-Discretionary Adjustment
001-1420	Oscar Johnson, Jr Community Center	1956	Credit Card Fees	25,000	-	25,000	Non-Discretionary Adjustment
	Oscar Johnson, Jr Community Center Total			**$ 100,100**	**$ -**	**$ 100,100**	
001-1430	Senior Center	1952	Credit Card Fees	2,000	-	2,000	Non-Discretionary Adjustment
	Senior Center Total			**$ 2,000**	**$ -**	**$ 2,000**	
001-1440	Aquatic Center	2055	Credit Card Fees	15,000	-	15,000	Non-Discretionary Adjustment
	Aquatic Center Total			**$ 15,000**	**$ -**	**$ 15,000**	
001-1450	Parks Operations	1914	Janitorial Services	5,840	-	5,840	Non-Discretionary Adjustment
001-1450	Parks Operations	1983	Wearing Apparel	4,070	-	4,070	Non-Discretionary Adjustment
001-1450	Parks Operations	1901	Security Cameras	40,380	39,980	400	New Equipment
001-1450	Parks Operations	1900	Pressure Washer/Trailer Pkg.	19,600	19,400	200	Replacement Equipment
001-1450	Parks Operations	2012	Owen Park Playscape	175,000	-	-	New Equipment
	Parks Operations Total			**$ 244,890**	**$ 59,380**	**$ 10,510**	
001-1460	Westside Recreation Center	1970	Credit Card Fees	16,712	-	16,712	Non-Discretionary Adjustment
001-1460	Westside Recreation Center	2038	Fitness Equipment Replacement	13,538	-	-	Replacement Equipment
	Westside Recreation Center Total			**$ 30,250**	**$ -**	**$ 16,712**	
001-1500	Community Development	2088	Certification Pay	25,089	-	-	Enhanced Program
001-1500	Community Development	2089	Outfit Code Enforcement Trucks	4,999	-	-	New Program
001-1500	Community Development	2090	Code Enforcement Officer	131,360	-	-	New Personnel
001-1500	Community Development	2091	Community Development Aide	84,260	-	-	New Personnel
001-1500	Community Development	2094	Code Enforcement Uniforms	5,000	-	-	Enhanced Program
001-1500	Community Development	2095	Code Enforcement Manager	160,250	-	-	New Personnel
	Community Development Total			**$ 410,958**	**$ -**	**$ -**	

FY 24-25 Supplemental Requests
General Fund

Department/Division		ID	Supplemental Request Title	Requested Amount[1]	FY 23-24 Purchase[2]	FY 24-25 Approved[3]	Type
001-1530	Drainage Maintenance	2049	Drainage Improvements	350,000	-	350,000	Enhanced Program
001-1530	Drainage Maintenance	2018	E35 Compact Excavator	65,000	-	-	New Equipment
	Drainage Maintenance Total			**$ 415,000**	**$ -**	**$ 350,000**	
001-1540	Streets Maintenance	2052	Street Sweeper	30,000	-	30,000	VERF - Upgrade Only
001-1540	Streets Maintenance	2042	Asphalt Overlay Program	1,000,000	-	1,000,000	Enhanced Program
001-1540	Streets Maintenance	2050	Sand Spreader	38,000	37,500	500	New Equipment
001-1540	Streets Maintenance	2043	Pro Patch Truck	290,901	282,901	8,000	New Equipment
001-1540	Streets Maintenance	2051	Patch Truck Bed Only	120,000	-	-	New Equipment
	Streets Maintenance Total			**$ 1,478,901**	**$ 320,401**	**$ 1,038,500**	
001-1550	Signal Maintenance	1975	Traffic Signal Crew with Bucket Truck	313,890	-	-	New Personnel
	Signal Maintenance Total			**$ 313,890**	**$ -**	**$ -**	
001-1560	Sign Maintenance	2045	2-Man Sign Crew with Truck	196,682	-	-	New Personnel
001-1560	Sign Maintenance	2048	V 5900 Line Striper	14,000	14,000	-	New Equipment
001-1560	Sign Maintenance	2047	Pre-Melter	85,000	83,000	2,000	New Equipment
	Sign Maintenance Total			**$ 295,682**	**$ 97,000**	**$ 2,000**	
001-1570	Engineering	2104	New Project Engineer	134,078	-	-	New Personnel
001-1570	Engineering	2105	New Engineering Inspector	137,970	-	-	New Personnel
001-1570	Engineering	1940	Light Table	2,960	2,960	-	Replacement Equipment
001-1570	Engineering	2106	CMC Covered Parking	200,000	-	-	New Equipment
	Engineering Total			**$ 475,008**	**$ 2,960**	**$ -**	
001-1580	Building Inspections & Permits	1906	Assistant Building Official	175,025	-	-	New Personnel
001-1580	Building Inspections & Permits	1912	Urban Forestry Interns	22,977	-	-	New Personnel
001-1580	Building Inspections & Permits	1904	Overtime	60,000	-	-	New Program
001-1580	Building Inspections & Permits	1920	Administrative Specialist III	75,451	-	-	New Personnel
001-1580	Building Inspections & Permits	1903	Truck for Urban Forester	55,000	-	-	New Equipment
	Building Inspections & Permits Total			**$ 388,453**	**$ -**	**$ -**	
001-1800	GF Non-Departmental	1943	TERF Contribution - General Fund	975,279	-	975,279	Replacement Equipment
001-1800	GF Non-Departmental	2132	VERF Contribution - General Fund	2,582,596	-	2,582,596	Replacement Equipment
001-1800	GF Non-Departmental	2132	VERF Contribution - Fire	2,000,000	-	2,000,000	Replacement Equipment
001-1800	GF Non-Departmental	2150	2% COLA	1,214,550	-	-	Enhanced Program
001-1800	GF Non-Departmental	2167	2.5-5.5% Merit (Non-Civil Service Only)	1,184,721	-	1,184,721	Enhanced Program
001-1800	GF Non-Departmental	2148	STEP Increases (Civil-Service Only)	1,082,320	-	1,082,320	Enhanced Program
001-1800	GF Non-Departmental	2156	Hotel Cash Flow Injection	1,234,295	-	-	Enhanced Program
001-1800	GF Non-Departmental	2160	Health, Dental & Vision Increase	1,495,821	-	1,495,821	Enhanced Program
001-1800	GF Non-Departmental	2174	Water Mitigation Fund Contribution	8,481,591	-	-	New Program
	GF Non-Departmental Total			**$ 20,251,173**	**$ -**	**$ 9,320,737**	
	General Fund Total			**$ 34,136,281**	**$ 479,741**	**$ 12,260,647**	

Definitions:

1. Requested Amount - The total cost of the project. Also, the cost that was requested through the supplemental request.
2. FY 23-24 Purchase - The amount approved for purchase with savings in the current fiscal year, rather than purchasing the item in the next fiscal year.
3. FY 24-25 Approved - These items are included in the Operating Budget as supplementals.

Notes:

If there is no funding listed in the FY 23-24 Purchase or FY 24-25 Approved columns, then the supplemental request was not approved for funding.

General Fund Revenues

Account	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
4010 - Current Taxes	$ 37,478,897	$ 42,522,573	$ 41,809,471	$ 46,105,668
4020 - Delinquent Taxes	59,426	99,785	92,079	83,716
Property Taxes Subtotal	**$ 37,538,323**	**$ 42,622,358**	**$ 41,901,550**	**$ 46,189,384**
4030 - Gross Receipts	8,674,824	8,618,361	9,078,275	9,381,741
4035 - Network Nodes Receipts	3,235	2,250	1,850	2,250
Gross Receipts Subtotal	**$ 8,678,059**	**$ 8,620,611**	**$ 9,080,125**	**$ 9,383,991**
4040 - Sales Tax	52,982,897	51,329,552	51,875,524	50,731,281
Sales Tax Collections Subtotal	**$ 52,982,897**	**$ 51,329,552**	**$ 51,875,524**	**$ 50,731,281**
4070 - Mixed Beverage Tax	525,926	487,331	519,054	519,054
4080 - In Lieu Of Taxes	1,634,701	1,634,701	1,743,665	2,018,475
Other Tax Subtotal	**$ 2,160,627**	**$ 2,122,032**	**$ 2,262,719**	**$ 2,537,529**
4510 - Licenses	12,063	17,152	21,370	21,370
4520 - Permits	7,448,779	7,060,634	8,015,740	8,055,818
4521 - Storm Water Permits	337,654	333,246	306,152	306,152
4530 - Miscellaneous	2,150	2,232	3,871	3,871
4532 - Alarm Permits-New/Renewal	122,160	124,267	113,843	113,843
4533 - Excessive Alarms Fees	69,350	57,917	64,438	64,438
Licenses and Permits Subtotal	**$ 7,992,156**	**$ 7,595,448**	**$ 8,525,414**	**$ 8,565,492**
5010 - Refuse Collection	535,804	516,022	580,602	586,408
5020 - Copies	12,907	12,812	15,051	15,051
5040 - Planning and Zoning Fees	1,230,207	1,177,155	1,271,024	1,271,024
5117 - Code Enforcement Fee	462	1,210	-	-
5150 - Service Charges	1,136	1,001	1,261	1,261
5190 - Ticket Sales	162,628	125,307	166,056	166,056
5191 - Ticket Sales - Fixed Route	-	17,964	16,973	16,973
5192 - Ticket Sales - ADA	-	8,268	7,085	7,085
6050 - Recreational	1,317,377	1,231,590	1,128,016	1,161,856
6051 - Parks Programs	1,682,466	1,711,967	1,995,664	2,095,447
6053 - Animal Shelter Fees	120,600	120,600	40,200	40,200
Charges for Sales and Services Subtotal	**$ 5,063,587**	**$ 4,923,896**	**$ 5,221,932**	**$ 5,361,361**
6030 - Lease Income	391,208	207,912	228,484	230,000
Lease Income Subtotal	**$ 391,208**	**$ 207,912**	**$ 228,484**	**$ 230,000**
5510 - Traffic and Criminal Fines	1,164,974	1,149,151	1,381,460	1,381,460
5540 - Commercial Vehicle Fines	5,211	7,901	12,269	12,269
Fines and Forfeitures Subtotal	**$ 1,170,185**	**$ 1,157,052**	**$ 1,393,729**	**$ 1,393,729**
6105 - Seized Assets	62,067	47,819	85,620	-
6106 - Intergovernmental - Local	3,050,342	2,741,111	2,803,997	2,752,486
6107 - Intergovernmental - State	852,284	161,831	396,332	122,832
6108 - Intergovernmental - Federal	444,731	1,310,564	1,334,952	294,675
Intergovernmental Subtotal	**$ 4,409,424**	**$ 4,261,325**	**$ 4,620,901**	**$ 3,169,993**
6010 - Interest On Investments	2,994,670	1,082,974	4,044,803	1,407,473
Investment Income Subtotal	**$ 2,994,670**	**$ 1,082,974**	**$ 4,044,803**	**$ 1,407,473**
6015 - FMV Adjustment - Investments	145,678	-	-	-
Net Change in Fair Value of Investments Subtotal	**$ 145,678**	**$ -**	**$ -**	**$ -**
6020 - Penalty and Interest	220,805	169,142	250,626	190,645
Penalties and Interest Subtotal	**$ 220,805**	**$ 169,142**	**$ 250,626**	**$ 190,645**
6036 - Sales Of Capital Assets	473,661	-	232,698	-
6049 - Rentals	-	-	258,920	258,920
6052 - Parks Donations	69,380	70,005	142,972	81,012
6054 - Tree Mitigation	98,669	115,018	45,838	113,005
6056 - Tree Enforcement	211,400	211,400	57,850	57,850
6060 - Unanticipated Revenues	220,188	165,922	192,495	160,240
6070 - Short and Over	464	-	760	-
6080 - Donations	133,396	25,000	28,934	12,000

General Fund Revenues

Account	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
6110 - Insurance Proceeds	109,814	6,904	309,571	82,853
6120 - Worker's Compensation Reimbursements	13,594	-	-	-
6200 - Proceeds Of Capital Leases	44,400	-	-	-
6201 - Subscription Proceeds	4,122,810	-	-	-
Miscellaneous Subtotal	**$ 5,497,776**	**$ 594,249**	**$ 1,270,038**	**$ 765,880**
6550 - Transfer In	334,853	1,781,669	1,453,918	1,059,747
Transfers In Subtotal	**$ 334,853**	**$ 1,781,669**	**$ 1,453,918**	**$ 1,059,747**
Total Revenues	**$ 129,580,248**	**$ 126,468,220**	**$ 132,129,763**	**$ 130,986,505**

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 dynamic economic development for all 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 coordinates the city's goals and operations with other governmental entities, agencies, and organizations.

Accomplishments for FY 2023 - 2024

- ✓ Provided a weekly Project Status Update to the Mayor and Council.
- ✓ Provided a weekly "Friday Memo" to the 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 23-24 Annual Budget.
- ✓ Completed FY 23-24 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.

Goals & Objectives for FY 2024 - 2025

- Provide a weekly Project Status Update to the Mayor and Council.
- Provide a weekly "Friday Memo" to the 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 the 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 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 525,417	$ 449,357	$ 468,732	$ 592,782
Supplies	18,921	14,869	14,869	13,000
Contractual	582,074	262,535	266,035	254,404
Total	**$ 1,126,412**	**$ 726,761**	**$ 749,636**	**$ 860,186**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
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

Mayor / City Council 001-1042

The Mayor and City Council Department provide 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 to participating in team-building programs with the Administration and Management Team.

Accomplishments for FY 2023 - 2024

- ✓ 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 Mayor and Council, Staff, and public.
- ✓ 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.
- ✓ Managed file system for all historical records for the City of Conroe, including Agreements, Easements, Abandonments, Council Minutes, Code of Ordinances, Resolutions, Ordinances, Open Records Request, and Department correspondence.

Goals & Objectives for FY 2024 - 2025

- Continue ongoing preservation project for early Minute Books.
- Work with Council Members to assist with individual department functions and Open Meetings Act / Public Information Act.
- Continue scheduling and preparing travel voucher forms for meetings and trips for Mayor and Council to obtain required Continuing Education Unit hours.
- Continue to prepare agenda packets and minutes for all Council Meetings.
- Continue coordinating and managing Election duties and receiving Financial Campaign Reports for Elected Officials.

Mayor / City Council 001-1042

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 829,870	$ 1,014,728	$ 1,102,488	$ 1,030,068
Supplies	37,112	20,168	23,210	19,160
Contractual	128,063	235,602	233,179	62,362
Capital Outlay	5,322	-	-	-
Total	**$ 1,000,367**	**$ 1,270,498**	**$ 1,358,877**	**$ 1,111,590**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
Minutes / Agendas / Packets	115	129	135	135
Open Records Requests	1,315	1,315	1,400	1,400
Document Recording	17	17	20	25
Publications	112	112	125	130

Communications 001-1043

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: the City website, Press releases and media relations, the Public Access Channel (PEG Channel), Public outreach efforts and activities, and social media.

Accomplishments for FY 2023 - 2024

- ✓ Completed ¾ of the Revize website design project.
- ✓ Developed and implemented a social media campaign and strategy.
- ✓ Continued with weekly "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.
- ✓ Increased social media presence and interactions with the community by more consistently posting relevant and engaging content.
- ✓ Signed up for LinkedIn Learning and completed many relevant social media and communications online trainings.
- ✓ Joined TAMIO (Texas Association of Municipal Information Officers) for networking and educational opportunities.

Goals & Objectives for FY 2024 - 2025

- Complete the Revize website redesign project and "Go Live" with new website by Q2 and successfully train all department content editors.
- Capture a unique photo or video of each department and showcase this on the new website along with contact information, a map, and hours of service.
- Increase engagement to enhance our algorithm on social media. By doing this we will keep citizens engaged and our posts are more likely to be seen.
- Establish a consistent visual marketing communications effort across the City.
- Continue to manage the PEG Channel with the limited staff and resources we have and find best ways to utilize.

Communications 001-1043

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ -	$ 258,269	$ 279,089	$ 148,937
Supplies	68	16,000	16,000	18,857
Contractual	-	7,239	3,200	3,220
Total	**$ 68**	**$ 281,508**	**$ 298,289**	**$ 171,014**

Performance Measures

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Increase (total) followers on Social Media	-	10,000	13,000	17,000
Feature a Bi-Weekly Spotlight Employee	-	34	52	26
Target 75 interactions per Facebook post	-	-	50	75
Target weekly posts on LinkedIn	-	-	-	-

Transportation 001-1044

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 2023 - 2024

- ✓ After a record-breaking 16-week strategic planning and implementation effort, we have successfully finalized a third-party contract that marks the conclusion of a decade-long partnership with MTM Transit. This achievement underscores our commitment to effective planning and execution in the transit services sector.
- ✓ Achieved a program cost reduction of $245,047 compared to the previous fiscal year (FY23) by internalizing operations.
- ✓ Secured Section 5339(b) Bus and Bus Facilities grant totaling $896,000, specifically allocated for the acquisition of (4) cutaway buses and (8) minivans. This strategic procurement aligns with city leadership's vision for accommodating future service model innovations.
- ✓ Conducted comprehensive research, devised a strategic plan, and successfully implemented the inaugural community pilot project targeting a pressing community need – specifically, downtown parking. By internalizing operations, we not only achieved cost reductions and reallocations but also paved the way for the potential launch of community-wide shuttle programs and innovative concepts.
- ✓ Managed a federal procurement process to acquire the "TripMaster" software, a versatile tool designed for both existing transit modes and upcoming innovative pilots, such as On-Demand service. The implementation of this software enhances our ability to operate services more efficiently, ensures an improved customer experience, and results in substantial cost savings.

Goals & Objectives for FY 2024 - 2025

- Secure Operational Grant Funding for Future Shuttles and Innovative Concepts: Strategically pursue grant funding to support the expansion of our transit services, focusing on the development of future shuttles and innovative transportation concepts.
- Enhance Public Awareness and Understanding of On-Demand Service: Implement a comprehensive public education campaign to inform and engage the community about the advantages and processes associated with the On-Demand service model. This includes executing effective marketing strategies, gathering valuable stakeholder feedback, and conducting rider surveys to further refine our services.
- Acquire (4) 55-Passenger Motor Coaches for Commuter Service: Utilize awarded grant funds to procure four 55-passenger motor coaches, reinforcing our commitment to sustaining efficient commuter services between the City of Conroe and Downtown Houston. This strategic procurement, with the city these vehicles, is anticipated to yield significant cost savings.
- Launch Inaugural Year Pilot Program for On-Demand Transit: Initiate a pilot program for On-Demand transit services in FY25, aiming to elevate the overall transit experience for our community. This endeavor seeks to improve system efficiencies, maximize operational cost-effectiveness, and lay the foundation for a more responsive and dynamic transportation system.

Transportation 001-1044

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 674,264	$ 1,551,827	$ 1,455,205	$ 1,500,380
Supplies	117,290	190,555	220,433	229,941
Contractual	852,478	1,249,801	1,221,477	1,465,854
Capital Outlay	-	276,439	276,439	-
Total	**$ 1,644,032**	**$ 3,268,622**	**$ 3,173,554**	**$ 3,196,175**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
Ridership - Fixed Route	23,542	59,771	59,598	58,454
Ridership - ADA	7,161	8,705	8,121	8,038
Ridership - Commuter	12,129	21,055	21,325	21,594

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 2023 - 2024

- ✓ 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.
- ✓ Participated in Downtown Revitalization Professional Development and Orientation Trainings through Main Street, The Texas Historical Commission, and the Texas Downtown Association.
- ✓ Supported annual events that promote business activity and community pride in downtown Conroe.

Goals & Objectives for FY 2024 - 2025

- File quarterly and annual reports for the Texas Main Street program, National Main Street Program, and Texas Commission of the Arts Cultural District Program.
- Work with program advisory boards to accomplish strategic goals and objectives for the 2024-2025 fiscal year.
- Maintain a positive working relationship with the downtown business community.
- Invest in and assist with Downtown events that promote the patronage of downtown businesses.
- Develop ongoing destination marketing programs to increase foot traffic and business activity in Downtown Conroe.
- Participate in Downtown Revitalization Professional Development and Orientation Trainings.
- Identify and apply for grant funding to support Conroe Main Street and Cultural District initiatives.
- Nominate local businesses for annual awards and accolades through the Texas Downtown Association and The Texas Main Street Program.

Downtown Development 001-1050

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 96,063	$ 190,056	$ 125,882	$ 182,900
Supplies	7,196	500	450	750
Contractual	92,231	365,250	43,571	346,712
Total	**$ 195,490**	**$ 555,806**	**$ 169,903**	**$ 530,362**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
File Quarterly Main Street Report	4	4	4	4
File Annual Cultural District Report	-	1	1	1
Main Street Advisory Board Meetings	6	6	6	6
Cultural Arts District Advisory Board Meetings	-	6	6	6
Business community requests, complaints, concerns	75	75	75	75
Maintain positive working relationship with downtown businesses and stakeholders through weekly communication and community engagement.	52	52	52	52

Legal 001-1060

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, and 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 2023 - 2024

- ✓ Completed numerous Open Records Requests in a timely manner.
- ✓ 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 2023-2024.

Goals & Objectives for FY 2024 - 2025

- 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.

Legal 001-1060

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 575,030	$ 819,452	$ 645,652	$ 792,959
Supplies	5,758	10,350	7,450	7,450
Contractual	95,004	126,905	122,942	122,942
Total	**$ 675,792**	**$ 956,707**	**$ 776,044**	**$ 923,351**

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 2023 - 2024

- ✓ 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 a successful Conroe Municipal Court Warrant Compliance Program.
- ✓ Trained a new Deputy Court Clerk I and a Warrant/Bailiff Officer.
- ✓ Completed all required educational training for court personnel.
- ✓ The Court Administrator received their Certified Court Manager certification from the National Center for State Courts.
- ✓ Implemented and reviewed several court processes and made necessary changes to streamline court services including text notifications through the court case management software.
- ✓ Processed all necessary day to day operations of the Municipal Court office.

Goals & Objectives for FY 2024 - 2025

- Earn the 2025 Traffic Safety Initiative Award for the State of Texas for medium size courts.
- Coordinate and participate in the Court's Local Warrant Compliance Program in the spring and fall.
- 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.
- Review current processes and make necessary changes to help the efficiency of the court to better serve our citizens.

Municipal Court 001-1070

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 866,947	$ 933,594	$ 875,489	$ 899,400
Supplies	46,583	60,022	47,900	50,552
Contractual	309,882	509,344	533,980	490,351
Total	**$ 1,223,412**	**$ 1,502,960**	**$ 1,457,369**	**$ 1,440,303**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
Number of Cases Filed	18	15,578	17,500	18,000
Number of Cases Disposed	13,254	23,805	13,500	13,750
Number of Warrants Issued	10,594	6,810	7,200	7,500
Number of Warrants Cleared	$7,371	$5,994	$6,200	$6,500
Amount of State Fees	$650,477	$597,040	$645,000	$650,000
Amount Retained by City	$1,482,274	$1,296,742	$1,425,000	$1,450,000

Facilities Management 001-1080

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 2023 - 2024

- ✓ Performed regular maintenance at City Hall, the Owen Theatre, the Madeley Building, the Isaac Conroe Transportation House, the Conroe Municipal Complex, and the former Sam Houston School Property.
- ✓ Begin renovations of the exterior and interior of Conroe Municipal Center.
- ✓ Replaced and repaired additional roof components for the Owen Theater.
- ✓ Renovated the restrooms at the Issac Conroe Transportation House.
- ✓ Completed the Construction of an HVAC Replacement at CMC.
- ✓ Negotiated and completed amendments to existing cell tower agreements.
- ✓ Replaced appliances and mechanical items at the Madeley Building.
- ✓ Completed various renovations at the former Sam Houston Elementary School.
- ✓ Replaced various flooring in the City Hall lobby.

Goals & Objectives for FY 2024 - 2025

- Perform regular maintenance at City Hall, the Owen Theatre, the Madeley Arts Gallery, the Isaac Conroe Transportation House, the Conroe Municipal Center, and the former Sam Houston Elementary School.
- 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.
- Complete acquisition and renovation of the former Sam Houston Elementary School.
- Renovate the Conroe Tower/City Hall lobby into a Visitor's Center and community space.
- Install a new generator at Conroe Municipal Center.
- Construct Planning Commission Chambers at Conroe Municipal Center.
- Replace the Marquis sign at Owen Theater.
- Replace the City Hall exterior neon signs.

Facilities Management 001-1080

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ -	$ 369,811	$ 412,779	$ 159,532
Supplies	-	102,497	102,270	85,497
Contractual	400	1,116,406	1,104,200	1,097,045
Total	**$ 400**	**$ 1,588,714**	**$ 1,619,249**	**$ 1,342,074**

Performance Measures

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
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

Finance 001-1100

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, 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 2023 - 2024

- ✓ Earned the Distinguished Budget Presentation Award for the 2023-2024 fiscal year.
- ✓ Earned the Certificate of Achievement for Excellence in Financial Reporting for the fiscal year 2022-2023 Annual Comprehensive Financial Report (ACFR).
- ✓ Earned the 2022-2023 Investment Policy Certificate of Distinction from the Government Treasurers' Organization of Texas (GTOT) for the City's Investment Policy.
- ✓ 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 2022-2023.
- ✓ Updated the City's Investment Policy.
- ✓ Submitted the City's, CIDC's, and CLGC's continuing disclosure reports on time.

Goals & Objectives for FY 2024 - 2025

- Earn the Certificate of Achievement for Excellence in Financial Reporting for the 2023-2024 fiscal year Annual Comprehensive Financial Report (ACFR).
- Earn the Distinguished Budget Presentation Award for the 2024-2025 fiscal year.
- Submit the City's, CIDC's, and CLGC's continuing disclosure reports on time.
- Earn the 2023-2024 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 2023-2024.

Finance 001-1100

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 1,966,206	$ 1,945,215	$ 1,952,492	$ 1,704,214
Supplies	21,311	37,895	37,895	37,895
Contractual	609,160	888,668	891,699	1,000,162
Total	**$ 2,596,677**	**$ 2,871,778**	**$ 2,882,086**	**$ 2,742,271**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
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	AA/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
Conroe Local Government Corporation Bond Rating	-	-	-	-

CDBG Administration 001-1110

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

Accomplishments for FY 2023 - 2024

- ✓ Started 4 new CDBG client houses.
- ✓ Prepared the CDBG house plans and started the next bid process.
- ✓ Completed the 2023 Annual Action Plan (Grant).
- ✓ Completed extensive HUD environmental monitoring.
- ✓ Submitted the Consolidated Annual Performance and Evaluation Report.
- ✓ Began the 2024 Annual Action Plan (Grant).
- ✓ Completed Fair Housing Activity.
- ✓ Successfully organized clothing drive for CDBG week.

Goals & Objectives for FY 2024 - 2025

- 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 2024 Annual Action Plan (Grant).
- Complete construction documents for CDBG houses.
- Complete CDBG Week Activity.

CDBG Administration 001-1110

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 135,193	$ 153,095	$ 153,812	$ 161,358
Supplies	3,346	10,800	10,800	10,800
Contractual	28,630	99,313	116,872	99,313
Total	**$ 167,169**	**$ 263,208**	**$ 281,484**	**$ 271,471**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
Number of Houses Reconstructed	7	7	4	4
Number of Youth and Adults Served	10	10	9	10
Number of Lots Cleaned	7	7	6	6

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 2023 - 2024

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

Goals & Objectives for FY 2024 - 2025

- 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 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 389,484	$ 396,903	$ 423,406	$ 748,665
Supplies	17,696	24,719	40,517	44,719
Contractual	14,383	29,970	37,057	27,286
Capital Outlay	145,674	100,961	100,961	37,000
Total	**$ 567,237**	**$ 552,553**	**$ 601,941**	**$ 857,670**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
Number of purchase orders issued	1,413	1,352	1,400	1,400
Value of purchase orders issued	$207,170,327	$249,611,380	$250,000,000	$250,000,000
Number of bids solicited	48	61	70	70
Inventory value	$2,100,000	$2,500,000	$2,500,000	$2,500,000
Auction Revenues	$161,338	$242,537	$200,000	$200,000

Information Technology 001-1130

The mission of the Information Technology Department is to ensure technology reliability, availability, serviceability, and security in a timely and cost effective manner through 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 2023 - 2024

- ✓ 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 2024 - 2025

- 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 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 2,014,125	$ 2,067,756	$ 2,082,693	$ 2,038,365
Supplies	79,840	123,200	128,500	137,200
Contractual	1,261,282	2,925,950	2,910,640	3,148,387
Capital Outlay	22,265	12,000	22,862	-
Total	**$ 3,377,512**	**$ 5,128,906**	**$ 5,144,695**	**$ 5,323,952**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
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

Human Resources 001-1160

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 2023 - 2024

- ✓ Supervised 8 Civil Service exams and coordinated 1 Police Assessment Center.
- ✓ Managed 9,116 applicants for Citywide job postings and 335 Civil Service testing candidates.
- ✓ Conducted Employee of the Month and Employee of the Year Programs.
- ✓ Conducted successful Quarter Century Club Program.
- ✓ Conducted 7 Lunch and Learn Wellness Seminars.
- ✓ Conducted Stroke Scan Screenings and Flu Shot Clinics.
- ✓ Continued participation in the Fit for Life Program with $21,748.72 in awards.
- ✓ Completed successful contract renewals for the self-funded health plan.
- ✓ Finalized, revised, and updated Employee Handbook.
- ✓ Implemented NAVEX employee complaint reporting program.

Goals & Objectives for FY 2024 - 2025

- Continue expansion of Texas Municipal League's online training program for employees who do not have consistent computer access.
- Evaluate for possible implementation of an improved performance appraisal system.
- Create more training for employees, particularly supervisors.
- Continue with updates on job descriptions.
- Conduct Civil Service testing as needed.
- Lead successful migration from Kronos/UKG to Dimensions time keeping program.

Human Resources 001-1160

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 1,122,176	$ 1,087,700	$ 1,104,654	$ 1,117,808
Supplies	14,503	31,355	29,714	29,555
Contractual	30,518	198,655	158,253	147,639
Total	**$ 1,167,197**	**$ 1,317,710**	**$ 1,292,621**	**$ 1,295,002**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
Applications Tracked and Received	7,616	7,900	9,116	9,912
Civil Service Exams	5	6	6	6
Civil Service Testing Candidates	320	195	290	300
Employees Hired and Processed	231	312	230	245
Retired Employees	14	12	10	10
Employees Terminated	69	232	200	200

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 2023 - 2024

- ✓ Maintained staffing department-wide while keeping pace with expansion and population increase.
- ✓ Increased community outreach using the mounted patrol unit.
- ✓ Completed the transition to a new records management system for the department.
- ✓ Implemented expanded video evidence storage.

Goals & Objectives for FY 2024 - 2025

- Update and improve 911 backup site to better deal with critical incidents.
- Prepare and implement civil service process for a new Academy class to fill openings in Patrol.
- Complete the planned parking lot expansion project.

Police Administration 001-1201

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 1,599,937	$ 2,274,349	$ 2,518,618	$ 1,425,234
Supplies	114,031	137,254	102,685	84,327
Contractual	520,587	534,882	522,555	526,285
Total	**$ 2,234,555**	**$ 2,946,485**	**$ 3,143,858**	**$ 2,035,846**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
Citizen Police Academy classes	3	3	3	3
Grants obtained	6	6	6	6
Citizen Group Speaking Engagements	27	27	33	33

Police Support Services 001-1202

The Police Support Services Division oversees the operation of the Firearms Training Facility, Police Academy, Building Maintenance/Upkeep for five facilities (PD, Knox, Range, Mounted Patrol 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-record requests and provides statistical information to the City and PD Administration and other outside agencies.

Accomplishments for FY 2023 - 2024

- ✓ Completed another Basic Peace Officer Course and continued the trend of a 100% first-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.
- ✓ Renovated YMCA equine center for Mounter Patrol operations.
- ✓ Migrated from paper copies to digital retention of records.

Goals & Objectives for FY 2024 - 2025

- Start another Basic Peace Officer Course.
- Continue with our 100% TCOLE 1st-time pass rate by Academy cadets.
- Streamline criminal case video and report submission to the District Attorney's Office.

Police Support Services 001-1202

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 1,634,228	$ 1,630,062	$ 1,629,248	$ 1,548,761
Supplies	206,034	140,917	238,697	181,355
Contractual	249,215	148,022	280,749	249,089
Capital Outlay	-	41,260	39,572	15,350
Total	**$ 2,089,477**	**$ 1,960,261**	**$ 2,188,266**	**$ 1,994,555**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
Parking Citations Issued	944	996	1,000	1,001
Receptionist Phone Calls	19,068	19,068	44,854	46,000
Open Records Requests	1,500	1,518	2,205	2,300
Accident Reports	3,036	3,339	3,446	3,500
Offense Reports	13,518	14,601	3,446	3,500
Arrest Reports Submitted to DA	-	-	1,548	1,700

Police Patrol 001-1203

The Patrol Division oversees the department's patrol and communication operations. Patrol answers all calls for service and provides traffic enforcement, neighborhood patrols, and accident investigations. Specialty units included in the Patrol Division are Special Weapons and Tactics (SWAT), Honor Guard, Bicycle Unit, K-9 Unit, Mounted Patrol, Resource Officers, 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 and Mounted Patrol Officers are regularly assigned to duty in areas where close contact with citizens or public protection is needed at events such as the Cajun Catfish Festival and other City-sponsored events.

The Communications branch 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. Resource Officers investigate community issues to determine the root cause and find ways to solve problems and increase community quality of life. They partner with CIRT, a local mental health agency, to better address the concerns of citizens in a mental health crisis.

Accomplishments for FY 2023 - 2024

- ✓ Implemented the new CAD and RMS system, which improved patrol procedures and reporting.
- ✓ Maintained full authorized staffing levels in patrol and communications.
- ✓ Implemented the IPAWS public alert notification system.
- ✓ Maintained a less than 7-minute average response time to calls for service.

Goals & Objectives for FY 2024 - 2025

- Maintain full authorized staffing levels in patrol and communications.
- Maintain a 5.48-minute average response time to calls for service.

Police Patrol 001-1203

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 16,497,689	$ 16,679,464	$ 16,860,687	$ 15,801,327
Supplies	2,431,346	2,074,878	2,077,700	2,162,287
Contractual	155,385	744,298	751,150	741,298
Capital Outlay	1,173,740	22,914	22,644	-
Total	**$ 20,258,160**	**$ 19,521,554**	**$ 19,712,181**	**$ 18,704,912**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
Calls for Service	92,739	89,291	27,519	82,557
Average Response Time	5	5	5	5
Traffic Enforcement	22,289	16,812	6,887	20,661
Arrests	4,589	4,684	1,631	4,893

Police Investigative Services 001-1204

The Police Investigations Division oversees all criminal investigations, crime scene investigations, evidence collection, and storage. This includes investigating crimes against persons and property and 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, and the Gulf Coast Violent Offenders Task Force.

Accomplishments for FY 2023 - 2024

- ✓ For the third 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. Due to a grant, a second position has been added 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. The Narcotics Investigators also concentrated on investigations to combat the growing fentanyl crises. The amount of fentanyl seized could have caused serious health problems or death to potentially 160,000 people.
- ✓ Transitioned to complete digital submission of case evidence to the Montgomery County DA's office through Evidence.com, a new software system.
- ✓ Transitioned to a new CAD and report writing system.

Goals & Objectives for FY 2024 - 2025

- 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.
- 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 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 5,698,990	$ 5,597,418	$ 5,589,123	$ 5,391,635
Supplies	151,438	242,411	236,026	214,751
Contractual	192,548	233,577	224,038	195,356
Capital Outlay	-	42,507	42,507	-
Total	**$ 6,042,976**	**$ 6,115,913**	**$ 6,091,694**	**$ 5,801,742**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
Total number of cases assigned	2,640	2,700	3,063	3,200
Total number of cases closed	2,110	2,200	2,619	2,700
Homicide cases assigned and closed	2	1	1	2
Crime scenes processed	560	540	319	400
Assault cases assigned	263	250	331	360
Assault cases closed	190	200	143	170

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 to ensure that animals receive care and treatment.

Accomplishments for FY 2023 - 2024

- ✓ Increased public relations by providing animal health information at the Conroe Animal Shelter, on the City of Conroe website, and on social media.
- ✓ Work with Animal Control to host four public adoptions events.

Goals & Objectives for FY 2024 - 2025

- Continue working with the Animal Control to increase the number of off-site events for low-cost spaying/neutering of animals.
- Increase public awareness of services offered by Animal Control.
- Increase the number of captures of loose animals in the City.

Police Animal Services 001-1206

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 185,115	$ 190,822	$ 184,528	$ 263,404
Supplies	47,152	29,800	27,800	17,860
Contractual	605,908	599,536	711,234	889,209
Capital Outlay	37,866	26,754	62,754	-
Total	**$ 876,041**	**$ 846,912**	**$ 986,316**	**$ 1,170,473**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
Cats from Public Surrender	468	622	952	576
Dogs from Public Surrender	602	803	950	1,219
Cats from Animal Control	480	609	450	576
Dogs from Animal Control	596	891	800	764
Sick / Injured Wildlife	15	72	20	18
Total Animals Handled	1,099	1,572	2,950	1,412

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 2023 - 2024

- ✓ 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 2024 - 2025

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

Police Commercial Vehicle Enforcement Program 001-1209

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 145,460	$ 178,739	$ 204,036	$ 101,358
Supplies	3,782	15,900	14,800	14,059
Contractual	1,377	1,250	2,350	2,234
Total	**$ 150,619**	**$ 195,889**	**$ 221,186**	**$ 117,651**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
Number of citations issued	415	10	6	200
Number of violations charged	331	16	9	250
Number of warnings issued	84	-	-	25

Fire 001-1300

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 2023 - 2024

- ✓ Completed many specialized training and certification courses in-house resulting in significant cost savings.
- ✓ Completed planning and design process for Fire Station #8. Worked towards GMP and TXDOT approval.
- ✓ Implemented new records management system (RMS) for incident reporting, occupancy inspection and pre-planning, and fire investigation reporting.
- ✓ Took delivery of and placed into service department-wide Self Contained Breathing Apparatus (SCBA) replacement.
- ✓ Continued to implement occupational cancer risk reduction controls.
- ✓ Continued to refine requirements for inclusion on specialized teams such as Hazmat, Swift and Floodwater Rescue, High Water Rescue, Wild Land, and Technical Rescue while developing policies and practices to make offering of deployment opportunities as fair and equitable as possible.

Goals & Objectives for FY 2024 - 2025

- Continue identifying training and certification opportunities that can be accomplished in-house in order to reduce overall cost.
- Break ground and begin construction of Fire Station #8.
- Continue to seek ways to better communicate with Department members concerning projects and other issues.
- Continue to seek improved recruiting methods to increase number of Firefighter Candidates applying for positions.
- 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.

Fire 001-1300

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 22,193,184	$ 23,464,782	$ 23,288,093	$ 22,832,887
Supplies	1,836,639	1,330,555	1,839,425	1,437,600
Contractual	1,053,154	1,279,717	1,312,165	1,070,176
Capital Outlay	1,377,259	107,045	136,239	-
Total	**$ 26,460,236**	**$ 26,182,099**	**$ 26,575,922**	**$ 25,340,663**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
Total Call for Fire Service	10,400	11,013	12,070	12,700
Number of Fires	427	464	471	480
Fires Investigated	50	57	60	60
Business Inspected	2,713	2,419	2,600	2,600
Fire Code Violations	3,282	2,195	2,600	2,600
Commercial Plans Reviewed	931	766	800	860

Parks & Recreation Administration 001-1400

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

Accomplishments for FY 2023 - 2024

- ✓ Permitted Pavilion usage increased approximately 12%.
- ✓ Athletic Field usage increased approximately 15%.
- ✓ Special Event facilities usage increased approximately 15%.

Goals & Objectives for FY 2024 - 2025

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

Parks & Recreation Administration 001-1400

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 802,704	$ 1,080,290	$ 1,134,975	$ 768,365
Supplies	15,033	12,500	13,400	14,790
Contractual	230,328	332,353	343,853	302,019
Total	**$ 1,048,065**	**$ 1,425,143**	**$ 1,492,228**	**$ 1,085,174**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
Pavilions (Hourly Usage)	4,502	4,334	4,947	5,689
Athletic Fields (Hourly Usage)	33,435	29,700	34,155	37,571
Special Event Facilities (Hourly Usage)	2,127	2,679	3,081	3,389

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 2023 - 2024

- ✓ Established a rate increase for all programs at the center.
- ✓ Increased Sponsorship revenue by 10%.
- ✓ Replaced HVAC in large room at the Activity Center.
- ✓ Partnership with local apartment complexes yielded over 20 new memberships.
- ✓ Assumed full coordination of Toby Powell Conroe Christmas Celebration.
- ✓ Hosted Daddy Daughter Dance at the Hyatt Regency Conroe for 410 participants.

Goals & Objectives for FY 2024 - 2025

- Increase program participation and revenue by 5%.
- Evaluate fitness classes and address those with less than 10 participants.
- Provide at least three membership appreciation events.
- Develop a consistent sponsorship package and secure additional sponsors for special events.
- Implement program participant surveys to identify strengths and areas for improvement.

CK Ray Recreation Center 001-1410

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 736,514	$ 649,638	$ 741,819	$ 766,474
Supplies	175,765	80,090	90,790	54,673
Contractual	541,048	409,305	466,816	421,536
Capital Outlay	30,193	54,281	54,262	-
Total	**$ 1,483,520**	**$ 1,193,314**	**$ 1,353,687**	**$ 1,242,683**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
Participants	395,592	408,874	204,437	214,659
6049 Rentals	$66,215	$90,526	$96,525	$101,351
6050 Memberships and Sales	$288,216	$331,108	$325,929	$332,448
6051 Programs and Special Events	$386,144	$489,925	$244,963	$256,422
6052 Donations	26,178	42,400	46,640	48,972
Total	766,753	955,959	905,125	940,604

Oscar Johnson, Jr. Community Center 001-1420

The Oscar Johnson, Jr. Community Center is 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, a computer lab, a kitchen, and offices supports the Center's programming efforts to address the community's needs. 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 2023 - 2024

- ✓ Established a rate increase for all programs at the center.
- ✓ Increased rental revenue by 8%.
- ✓ Secured over $5,000 in sponsorships for Donuts with Santa and Fresh Friday programs.
- ✓ Incorporated a Jr. Counselor Program to engage 7th-8th graders in year-round Holiday Camps.
- ✓ Full Time staff presented at State TRAPS institute.

Goals & Objectives for FY 2024 - 2025

- Open the new Oscar Johnson, Jr. Community Center.
- Determine potential use for the current Oscar Johnson, Jr. Community Center.
- Establish facility rental program for the new Oscar Johnson, Jr. Community Center.
- Explore preschool programming opportunities for the new Oscar Johnson, Jr. Community Center.
- Increase participation by 5%.

Oscar Johnson, Jr. Community Center 001-1420

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 1,202,341	$ 1,359,987	$ 1,364,646	$ 1,359,255
Supplies	65,273	66,550	70,248	63,221
Contractual	244,842	210,690	222,094	302,155
Total	**$ 1,512,456**	**$ 1,637,227**	**$ 1,656,988**	**$ 1,724,631**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
Participants	104,429	106,322	105,264	110,527
6050 Rentals	32,206	23,026	24,877	26,120
6051 Programs	861,513	924,433	937,988	956,747
6052 Parks Donations	530	5,500	8,050	10,000
Totals	998,678	1,059,281	11,076,179	1,103,394

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 2023 - 2024

- ✓ Extended hours of operation and increased participation by 10%
- ✓ Implemented monthly program fee increasing revenue by 50%.
- ✓ Hired and trained four additional program and administrative staff.
- ✓ Established quarterly field trips.
- ✓ Evaluated and redesigned activity space for effective use and enhanced programming.

Goals & Objectives for FY 2024 - 2025

- Explore expansion of fee-based support activities.
- Expand volunteer participation to assist with program activities.
- Increase participation by 10%.
- Secure at least three sponsorships for special events.

Senior Center 001-1430

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 99,002	$ 162,026	$ 156,158	$ 159,884
Supplies	24,066	47,100	36,600	33,276
Contractual	75,458	82,021	87,946	91,564
Total	**$ 198,526**	**$ 291,147**	**$ 280,704**	**$ 284,724**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
Participants	9,972	11,660	12,826	14,109
6051- Programs	$-	$23,325	$35,512	$39,063
6052-Donations	$2,875	$7,813	$6,974	$8,020
Totals	$12,847	$42,798	$55,312	$61,192

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 2023 - 2024

- ✓ Implemented fee increase for all non-contracted programs.
- ✓ Increased overall revenue by 5%.
- ✓ Resurfaced decking and repaired coping and expansion joints at the Conroe Aquatic Center.
- ✓ Restructured full time staff hierarchy to better align with job duties and program support.
- ✓ Enhanced facility rental revenue with the addition of Willis Swim Team and Conroe Crusaders.
- ✓ Initiated a reservation module within Active software that enhanced customer service and staff efficiency.

Goals & Objectives for FY 2024 - 2025

- Provide at least three member appreciation events in FY24/25.
- Increase recreational swim availability at Westside pool.
- Increase overall revenue by 5%.
- Create a marketing campaign for water park season passes.
- Evaluate swim instructor training and determine best path forward for Conroe Aquatics.
- Develop a water safety educational program and provide four community outreach events.

Aquatic Center 001-1440

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 1,286,290	$ 1,057,462	$ 1,081,212	$ 912,256
Supplies	450,194	260,314	293,075	164,434
Contractual	323,788	315,597	365,756	370,212
Total	**$ 2,060,272**	**$ 1,633,373**	**$ 1,740,043**	**$ 1,446,902**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
Participants	143,433	157,788	165,678	173,961
6049 Rentals	$75,321	$90,638	$95,169	$99,927
6050 Memberships and Sales	$399,629	$476,154	$499,961	$524,959
6051 Programs	$251,086	$257,432	$270,303	$283,818
6052 Donations	$225	$2,000	$4,500	$4,500
Total	726,262	826,224	869,933	913,204

Parks Operations 001-1450

The Park Operations Division maintains over 680 acres of beautiful parks, playgrounds, multi-use trails, athletic facilities, recreation centers, disc golf courses, aquatic centers, interactive water features, pavilion and 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 2023 - 2024

- ✓ Stocked 3,200 rainbow trout at Carl Barton, Jr. Park and Owen Park ponds combined.
- ✓ Partnered with Conroe Live, Inc. to promote Arbor Day in the City and distributed trees.
- ✓ Resurfaced courts at Flournoy Park and Lions Park.
- ✓ Hosted HTX (formerly Dynamo/Dash) Youth Cup Soccer Tournament.
- ✓ Hosted College Showcase girls' softball tournament.
- ✓ Installed trail map signage and established 5k course at Owen Park.

Goals & Objectives for FY 2024 - 2025

- Increase trout stocking at Owen Park by 10%.
- Continue the playground replacement program.
- Improve turf quality for multi-use fields at Booker T Washington Park and Owen Park.
- Plant 100 trees throughout the parks due to drought loss, contingent upon available Tree Mitigation funding.
- Explore options for increased pickleball courts.

Parks Operations 001-1450

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 1,248,225	$ 1,608,190	$ 1,481,752	$ 1,414,927
Supplies	338,280	250,520	294,395	219,585
Contractual	1,559,274	1,678,981	1,665,307	1,612,399
Capital Outlay	336,455	481,007	242,014	-
Total	**$ 3,482,234**	**$ 4,018,698**	**$ 3,683,468**	**$ 3,246,911**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
Acres Maintained	557	673	689	674
Athletic Field Maintenance Man-Hours	4,510	4,133	4,396	4,620
Playground Inspections	228	239	232	240
Trout Stocking	2,522	2,511	3,247	3,450
Work Orders Processed	1,691	1,975	1,998	2,100
Park Patrons	138,912	147,577	156,432	165,818

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 2023 - 2024

- ✓ Implemented fee increase for all programs.
- ✓ Increased membership revenue by 67%.
- ✓ Implemented survey through TeamSideline to gain feedback from participants.
- ✓ Streamlined youth sports team building and communication for participants and coaches.
- ✓ Established inaugural sports leagues Adult Basketball and Volleyball, Youth Volleyball
- ✓ Adjusted hours of operation to accommodate longer hours on Saturdays.

Goals & Objectives for FY 2024 - 2025

- Provide at least three membership appreciation events .
- Increase membership revenue by 5%
- Increase program revenue by 10%
- Research the Silver Sneakers program and the necessary supporting infrastructure.
- Develop standard operating procedures for the Westside Recreation Center.

Westside Recreation Center 001-1460

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 484,913	$ 629,454	$ 587,620	$ 659,604
Supplies	182,363	162,367	174,076	119,569
Contractual	417,444	329,900	396,505	343,688
Capital Outlay	797,947	-	-	-
Total	**$ 1,882,667**	**$ 1,121,721**	**$ 1,158,201**	**$ 1,122,861**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
Participants	-	38,154	245,559	257,837
6049 Rentals	$-	$13,248	$17,169	$18,886
6050 Memberships, and Sales	$-	$141,454	$194,435	$204,156
6051 Programs	$-	$-	$253,865	$266,558
6052 Donations	-	-	4,000	3,000
Total	-	154,702	469,469	492,600

Community Development 001-1500

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

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 Conroe residents, regardless of 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. Since its inception, The Department has played a vital role in stimulating growth and maintaining a quality living environment throughout the City.

Accomplishments for FY 2023 - 2024

- ✓ Responded efficiently to citizen issues and complaints, ensuring quality Customer Service.
- ✓ Continued training and yearly certifications for staff.
- ✓ Updated yearly forms and applications and published online.
- ✓ Continued to suggest changes to a variety of sections in the Ordinance based on Council or Administration directives.
- ✓ Completed numerous voluntary Annexations and Assisted 24 MUD Districts.
- ✓ Resolved complex property issue in Wedgewood. Completed Community Clean-Up Project.
- ✓ Demolished 4 dilapidated homes.
- ✓ Outfitted Code Enforcement trucks to enhance our presence in the Community.
- ✓ Assisted Mayor and Council with fielding and researching citizen complaints/inquires.

Goals & Objectives for FY 2024 - 2025

- Provide yearly updates and accurate reporting for Community Development.
- Continue providing quality Customer Service and care for our citizen complaints/inquiries.
- Make more improvements to the Community Development web page with a focus on Code Enforcement.
- 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. Remove more dilapidated structures to improve the health and safety of the citizens of Conroe.
- Grow our Code Enforcement department and certify all officers. 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.
- Further develop our Lien procedures within the Code Enforcement department.

Community Development 001-1500

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 1,286,669	$ 1,387,823	$ 1,352,128	$ 1,574,312
Supplies	72,858	78,635	87,000	68,935
Contractual	77,061	550,235	560,328	528,562
Capital Outlay	162,061	-	-	-
Total	**$ 1,598,649**	**$ 2,016,693**	**$ 1,999,456**	**$ 2,171,809**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
Number of Open Cases	3,691	4,912	5,500	5,500
Number of Closed Cases	3,886	4,801	4,000	4,000
Number of Citations Issued	506	375	700	850
Number of Code Inspections	6,813	6,425	8,000	8,500
Number of Notices Sent	2,879	2,254	3,500	4,000
Number of Violations	6,181	6,609	5,000	5,200

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 2023 - 2024

- ✓ Cleaned all City-owned drainage channels and storm detention facilities.
- ✓ Completed 543 drainage related requests.
- ✓ Processed 5,300 cubic yards of green waste.
- ✓ Cleaned 10 miles of drainage ditches and city-owned facilities.
- ✓ Cleaned all concrete-lined channels three times annually.
- ✓ Completed Live Oak Creek Dredging.
- ✓ Cleaned all ditches in the Mill Town area and replaced all culverts.
- ✓ Inspected and cleaned all FEMA choke points four times annually.

Goals & Objectives for FY 2024 - 2025

- Clean 10 miles of drainage ditches and City-owned facilities.
- Complete 600 drainage related requests.
- Clean all concrete-lined channels three times annually.
- Add rip rap to City maintained bridges to decrease erosion.
- Inspect and clean approximately five detention ponds.
- Continue to inspect FEMA choke points four times annually.

Drainage Maintenance 001-1530

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 621,796	$ 799,893	$ 589,995	$ 794,515
Supplies	282,096	265,318	278,318	264,648
Contractual	19,119	70,864	61,000	54,864
Capital Outlay	721,460	400,666	400,000	350,000
Total	**$ 1,644,471**	**$ 1,536,741**	**$ 1,329,313**	**$ 1,464,027**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
Number of drainage projects completed	4	3	3	3
Number miles of ditches cleaned	6	7	7	7
Number of trees recycled (in yards)	7,000	5,300	5,400	5,400
Number of work orders completed	580	543	500	500

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 2023 - 2024

- ✓ 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.
- ✓ Upgraded all of the downtown rooftop lights.
- ✓ Cleaned 20 homeless sites.
- ✓ Performed neighborhood cleanup in a designated area.
- ✓ Inspected and cleaned all FEMA choke points four times a year.
- ✓ Hauled 696 yards of trash to the landfill.

Goals & Objectives for FY 2024 - 2025

- 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 them 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.

Streets Maintenance 001-1540

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 2,118,249	$ 2,595,533	$ 2,235,440	$ 2,578,433
Supplies	775,228	709,321	676,450	653,763
Contractual	1,381,834	1,452,005	1,414,047	1,439,856
Capital Outlay	4,717	1,138,472	1,464,881	1,030,000
Total	**$ 4,280,028**	**$ 5,895,331**	**$ 5,790,818**	**$ 5,702,052**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
Number of miles streets swept	16,608	16,608	16,700	16,700
Number of work orders completed	2,200	2,200	3,200	4,000
Number of streets repaired	825	825	577	700
Number of acres of right-of-ways mowed	4,510	4,510	4,510	4,510
Miles of streets overlaid	6	7	7	7

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 2023 - 2024

- ✓ Upgraded 5 Signalized Intersections from loop detection to radar detection.
- ✓ Installed 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 50% upgrade on intersection detection system.
- ✓ Upgraded 120 traffic heads.
- ✓ Upgraded 200 incandescent lights to led lighting throughout the city.
- ✓ Completed yearly maintenance on all traffic signals.
- ✓ Completed 435 work orders.

Goals & Objectives for FY 2024 - 2025

- Continue fiber optic installation or cell phone modem to all Signalized Intersections for communication.
- Continue upgrading 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 intersections accessible for all pedestrians.
- Upgrade 3 signalized intersections from span wire to mast arm.
- Complete yearly traffic signals maintenance.
- Update school zone operation software.
- Send employees to annual training to keep up to date on software and laws.
- Inspect traffic signal intersections and illumination for annual inspection reports.
- Finish the intersection upgrade at Gladstell and HWY 75.
- Finish the intersection upgrade at FM 830 and HWY 75.

Signal Maintenance 001-1550

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 459,770	$ 460,557	$ 469,800	$ 462,856
Supplies	367,932	819,350	713,350	753,670
Contractual	284,440	353,974	375,227	389,474
Capital Outlay	-	19,500	20,000	-
Total	**$ 1,112,142**	**$ 1,653,381**	**$ 1,578,377**	**$ 1,606,000**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
Signalized Intersections Maintained	123	124	125	125
School Zones Maintained	25	25	26	26
Signal Repair Work Orders	435	365	400	400
Oversized Load Permits/Inspections	381	322	350	350

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 2023 - 2024

- ✓ Completed 4-time annual street light survey.
- ✓ Completed 3,037 tasks.
- ✓ Continue to collect data in newly developed areas.
- ✓ Implemented the reflectivity process and enter data into Cartegraph.
- ✓ Replaced all street name signs in the Sunset Ridge Subdivision.
- ✓ Replaced all street name signs in the Wiggins Village Subdivision.
- ✓ Replaced all signage and pavement markings in Robinwood.
- ✓ Replaced all signage and pavement marking in Wedgewood.
- ✓ 4,200 street lights verifications.

Goals & Objectives for FY 2024 - 2025

- Complete 3,500 tasks.
- Redo roadway markings on approximately 5,000 linear feet of roadways.
- Update and replace signage within the Wroxton, Forest Estates, and Oak Hollow subdivisions.
- Install and upgrade approximately 5 type 3 permanent dead-end barricades.
- Install all non-existing signage in newly annexed areas (ongoing).
- Continue the street light verification 4 times a year.

Sign Maintenance 001-1560

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 692,540	$ 733,189	$ 726,149	$ 731,661
Supplies	137,363	176,250	176,750	169,868
Contractual	1,411	2,900	2,400	2,400
Capital Outlay	-	-	14,000	-
Total	**$ 831,314**	**$ 912,339**	**$ 919,299**	**$ 903,929**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
Number of work orders completed	3,037	3,687	3,200	3,200
Number of vehicles stickered	61	121	100	100
Number of Signs Repaired / Replaced	1,175	913	950	950
Number of Signs Manufactured	283	132	200	200

Engineering 001-1570

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 developments 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 city's infrastructure design and construction, including roadways, drainage systems, traffic, utilities, and buildings. The department also provides technical support for various City Departments and outside agencies to resolve complaints and requests involving traffic and public infrastructure. Staff conducts traffic and feasibility studies and other evaluations to arrive at a satisfactory solution.

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

Accomplishments for FY 2023 - 2024

- ✓ Designed Lake Conroe Forest Phase 2 street rehab and Tanglewood/Briarwood Phase 2B street rehab.
- ✓ Designed the Rivershire sewer rehab and IH-45 and North Loop 336 traffic signal project.
- ✓ Constructed the Stewarts Creek (Ave. M to Ed Kharbat) sewer replacement.
- ✓ Constructed the SSOI Section 9 project and the Water Plant Moran Ranch project.
- ✓ Constructed the Tanglewood Phase 1B street rehab and Dallas Street Realignment.
- ✓ Constructed the sidewalks along 105 East, the Service Center Area rehab, Sunset Ridge water line rehab,
- ✓ and East Semands street rehab.
- ✓ Constructed the League Line and Longmire Road traffic signals and Downtown Alleys project.
- ✓ Constructed traffic signal at Seven Coves and Farrel Road and continued design for Old Conroe Road.

Goals & Objectives for FY 2024 - 2025

- Design Airport Roadway extension with HGAC funding and SSOI Section 11.
- Design State Highway 75 signal upgrades, Bybee Street water rehab, and Artesian area water rehab.
- Design Forest Estates and Wroxton Area water rehab and Tanglewood and Wiggins Village sewer rehab.
- Design Live Oak Creek gravity main replacement, Artesian area sewer rehab, and White Oak Creek trunk
- line replacement.
- Construct Lake Conroe Forest Phase 2 street rehab and Tanglewood/Briarwood Phase 2B street rehab.
- Construct IH-45 and North Loop 336 Traffic signal project, and East Dallas Street rehab.
- Construct Glenwood Park Street rehab and Valwood Area street rehab congressional funded project.
- Construct FM 1488 Area drainage and street rehab congressional funded project.
- Continue design for Old Conroe Road.

Engineering 001-1570

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 3,372,634	$ 3,332,109	$ 3,261,884	$ 3,277,649
Supplies	111,586	95,850	102,123	90,350
Contractual	412,271	1,026,963	1,122,378	892,393
Capital Outlay	324,179	-	-	-
Total	**$ 4,220,670**	**$ 4,454,922**	**$ 4,486,385**	**$ 4,260,392**

Performance Measures

	Actual FY 22-23	Actual FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Number of Development Plans, MS4 & Floodplain Permits Reviewed	591	561	519	500
Number of Plats and COCs Reviewed	147	504	623	600
Number of Development and CIP Inspections Performed	17,537	19,807	24,052	23,050
Number of Design Projects	12	34	39	40
Number of Construction Projects	42	42	38	40
Review Revenue: All Planning, Zoning, Fees, Dev. Fees, MS4 Permits, etc.	$2,046,756	$1,567,861	$1,586,841	$1,500,000

Building Inspections & Permits 001-1580

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

Accomplishments for FY 2023 - 2024

- ✓ Brought Urban Forester function in-house and transitioned away from third party services.
- ✓ Completed data collection and process mapping for new permitting software.
- ✓ Several staff members underwent training and have obtained specialized certifications.
- ✓ Provided yearly updated and accurate reports to various departments and agencies.
- ✓ Effectively responded to customer's issues and questions.
- ✓ Slated to process more than 16,000 permits in a timely and effective manner.
- ✓ Slated to complete over 50,000 building inspections.
- ✓ Slated to bring in $6.7M in revenue.
- ✓ Compiled multiple monthly reports for the U.S. Census Bureau.
- ✓ Exceeded citizen's expectations & provided outstanding customer service.

Goals & Objectives for FY 2024 - 2025

- Obtain city-wide tree inventory using Lidar technology.
- Update website to include a forestry page.
- Obtain city park tree inventory and establish a tree maintenance schedule.
- Continue analyzing department processes to eliminate inefficiencies.
- Launch the new permit software platform (CityView) to streamline the permit process.
- Continue improving cross-training for staff.
- Exceed citizens expectations & give outstanding customer service.
- Update forms and applications relating to ordinance changes, building codes, and other such documents.
- Effectively respond to customer's issues and questions.
- Complete all necessary building inspections.

Building Inspections & Permits 001-1580

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 1,790,190	$ 1,890,552	$ 1,900,504	$ 1,956,498
Supplies	55,346	97,036	88,371	88,371
Contractual	281,441	179,268	174,268	174,268
Capital Outlay	29,681	298,522	298,522	-
Total	**$ 2,156,658**	**$ 2,465,378**	**$ 2,461,665**	**$ 2,219,137**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
Number of Permits Issued	20,097	28,671	16,000	16,000
Number of Inspections	86,557	57,878	50,000	50,000
Revenue - Permits	$7,707,569	$7,772,286	$6,707,575	$6,707,575

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 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 1,842,452	$ 1,992,955	$ 1,948,904	$ 6,258,091
Supplies	43,059	56,000	56,000	56,000
Contractual	5,364,258	6,267,950	6,134,513	6,936,118
Capital Outlay	4,225,035	-	-	-
Transfers Out	13,204,634	15,682,541	15,750,524	10,338,040
Debt Service	611,621	-	-	-
Total	**$ 25,291,059**	**$ 23,999,446**	**$ 23,889,941**	**$ 23,588,249**



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WATER & SEWER OPERATING FUND

FY 24-25 Budget Summary
Water and Sewer Operating Fund

Type	Actual FY 22-23	Amended FY 23-24	Estimate FY 23-24	$ Change Amend/Est	Proposed FY 24-25	$ Change Bdgt/Bdgt	% Change Bdgt/Bdgt
Beginning Working Capital:		**$ 45,758,358**	**$ 45,758,358**	**$ -**	**$ 44,950,584**	**$ -**	**0.0%**
Revenues:							
Revenues	$ 81,001,561	$ 65,357,394	$ 75,331,535	$ 9,974,141	$ 75,141,737	$ 9,784,343	15.0%
Total Revenues	**$ 81,001,561**	**$ 65,357,394**	**$ 75,331,535**	**$ 9,974,141**	**$ 75,141,737**	**$ 9,784,343**	**15.0%**
Total Resources:	**$ 81,001,561**	**$ 111,115,752**	**$ 121,089,893**	**$ 9,974,141**	**$ 120,092,321**	**$ 9,784,343**	**8.8%**
Expenditures:							
Utility Billing	$ 2,711,410	$ 2,949,956	$ 3,190,019	$ (240,063)	$ 3,115,333	$ 165,377	5.6%
Public Works	1,988,722	3,915,883	2,893,383	1,022,500	2,622,188	(1,293,695)	-33.0%
Water	6,618,478	6,745,344	7,235,495	(490,151)	6,933,808	188,464	2.8%
Surface Water	17,862,829	18,507,265	17,319,974	1,187,291	19,008,685	501,420	2.7%
Conroe Central Wastewater Plant	1,915,791	2,121,045	2,356,514	(235,469)	2,190,748	69,703	3.3%
Southwest Wastewater Treatment	2,947,485	3,336,458	3,200,206	136,252	3,410,543	74,085	2.2%
Sewer	3,017,356	3,073,460	3,404,055	(330,595)	3,269,629	196,169	6.4%
Pump & Motor Maint	1,472,848	1,475,788	1,750,369	(274,581)	1,597,513	121,725	8.2%
W/S Non-Departmental	26,295,342	35,684,100	34,789,294	894,806	33,611,569	(2,072,531)	-5.8%
Total Expenditures	**$ 64,830,260**	**$ 77,809,300**	**$ 76,139,309**	**$ 1,669,991**	**$ 75,760,016**	**$ (2,049,284)**	**-2.6%**
New Working Capital:		**$ 33,306,452**	**$ 44,950,584**	**$ 11,644,132**	**$ 44,332,305**	**$ 11,025,853**	
60-Day Reserve:		**$ 12,791,849**	**$ 12,517,302**		**$ 12,454,947**		
Over/(Under):		**20,514,603**	**32,433,281**		**31,877,358**		
Budget Contingency:		**$ 6,395,924**	**$ 6,258,651**		**$ 6,227,473**		
Over/(Under) 30-Days:		**14,118,679**	**26,174,630**		**25,649,885**		

FY 24-25 Budget Summary by Category
Water and Sewer Operating Fund

	FY 23-24 Budget	FY 23-24 Estimate	Under/ (Over)	FY 24-25 Proposed
Personnel	$ 9,585,525	$ 9,445,480	$ 140,045	$ 10,702,493
Supplies	4,226,028	4,459,170	(233,142)	4,293,425
Contractual	31,439,065	29,439,115	1,999,950	29,224,259
Capital Outlay	1,383,532	2,170,095	(786,563)	1,180,770
Transfers	31,175,150	30,625,449	549,701	30,359,069
Total	**$ 77,809,300**	**$ 76,139,309**	**$ 1,669,991**	**$ 75,760,016**

FY 24-25 Supplemental Requests
Water and Sewer Operating Fund

Department/Division		ID	Supplemental Request Title	Requested Amount[1]	FY 23-24 Purchase[2]	FY 24-25 Approved[3]	Type
002-2800	Utility Billing	2026	Increase Credit Card Fee Budget	$ 246,444	$ -	$ 246,444	Non-Discretionary Adjustment
002-2800	Utility Billing	2029	Adcomp Gateway Monthly Fees	2,500	-	2,500	Non-Discretionary Adjustment
002-2800	Utility Billing	2124	Increase Meter Expense	100,000	-	100,000	Non-Discretionary Adjustment
002-2800	Utility Billing	1896	Account Representative	70,204	-	-	New Personnel
002-2800	Utility Billing	1886	Meter Technician	139,861	-	-	New Personnel
002-2800	Utility Billing	2118	Administrative Assistant	76,178	-	-	New Personnel
002-2800	Utility Billing	2176	Third-party Meter Installation and Repairs	100,000	-	100,000	New Program
	Utility Billing Total			**$ 735,187**	**$ -**	**$ 448,944**	
002-2820	Water	1916	Increase Fuel Costs	80,000	-	80,000	Non-Discretionary Adjustment
002-2820	Water	1924	Increase LSGCD Water Fee	285,000	-	285,000	Non-Discretionary Adjustment
002-2820	Water	2011	UCMR 5	25,000	-	25,000	Non-Discretionary Adjustment
002-2820	Water	1917	3-Man Crew, Truck, Trailer, and Excavator	407,463	175,000	232,463	New Personnel
002-2820	Water	1927	Water Plant Operator	84,424	-	84,424	New Personnel
002-2820	Water	1922	Water Infrastructure Repairs	500,000	-	500,000	New Program
002-2820	Water	1923	Fire Hydrant Preventative Maintenance	120,000	-	-	New Program
002-2820	Water	1928	Increase Overtime	102,189	-	102,189	Enhanced Program
	Water Total			**$ 1,604,076**	**$ 175,000**	**$ 1,309,076**	
002-2880	Conroe Central Wastewater Plant	2036	Increase Polymer Costs	100,000	-	100,000	Non-Discretionary Adjustment
	Conroe Central Wastewater Plant Total			**$ 100,000**	**$ -**	**$ 100,000**	
002-2881	Southwest Wastewater Plant	1986	Media Replacement At Grand Central Odor Control	180,770	-	180,770	Non-Discretionary Adjustment
002-2881	Southwest Wastewater Plant	1997	Driver/Press Operator - MUD 138	66,254	-	-	New Personnel
	Wastewater Treatment Plant Total			**$ 247,024**	**$ -**	**$ 180,770**	
002-2882	Sewer	1929	Increase Fuel Costs	100,000	-	100,000	Non-Discretionary Adjustment
002-2882	Sewer	1930	Dump Truck Replacements (1835, 1601)	205,000	200,000	5,000	New Equipment
002-2882	Sewer	1933	Sewer Infrastructure Repairs	500,000	-	500,000	New Program
002-2882	Sewer	1931	E88 Bobcat Excavator	112,500	-	-	New Equipment
002-2882	Sewer	1938	Increase Overtime	128,563	-	128,563	Enhanced Program
	Sewer Total			**$ 1,046,063**	**$ 200,000**	**$ 733,563**	
002-2883	Pump & Motor Maintenance	1980	Half Ton Crew Truck For Lift Station Maintenance	53,000	52,000	1,000	New Equipment
002-2883	Pump & Motor Maintenance	1982	Journeyman Electrician, Pump Mechanic, and Truck	327,284	175,000	152,284	New Personnel
002-2883	Pump & Motor Maintenance	1979	E35 Compact Excavator	65,000	-	-	New Equipment
	Pump & Motor Maintenance Total			**$ 445,284**	**$ 227,000**	**$ 153,284**	
002-2900	W&S Non-Departmental	1943	TERF Contribution	113,383	-	113,383	Replacement Equipment
002-2900	W&S Non-Departmental	1967	VERF Contribution - Water & Sewer Fund	475,953	-	475,953	Replacement Equipment
002-2900	W&S Non-Departmental	2154	2% COLA	138,688	-	-	Enhanced Program
002-2900	W&S Non-Departmental	2168	2.5-5.5% Merit (Non-Civil Service Only)	294,217	-	294,217	Enhanced Program
002-2900	W&S Non-Departmental	2161	Health, Dental & Vision Increase	227,790	-	227,790	Enhanced Program
002-2900	W&S Non-Departmental	2174	Water Mitigation Fund Contribution	3,031,154	-	-	New Program
	W&S Non-Departmental Total			**$ 4,281,185**	**$ -**	**$ 1,111,343**	
	Water & Sewer Fund Total			**$ 8,458,819**	**$ 602,000**	**$ 4,036,980**	

FY 24-25 Supplemental Requests
Water and Sewer Operating Fund

Department/Division	ID	Supplemental Request Title	Requested Amount[1]	FY 23-24 Purchase[2]	FY 24-25 Approved[3]	Type

Definitions:

1. Requested Amount - The total cost of the project. Also, the cost that was requested through the supplemental request.
2. FY 23-24 Purchase - The amount approved for purchase with savings in the current fiscal year, rather than purchasing the item in the next fiscal year.
3. FY 24-25 Approved - These items are included in the Operating Budget as supplementals.

Notes:
If there is no funding listed in the FY 23-24 Purchase or FY 24-25 Approved columns, then the supplemental request was not approved for funding.

Water & Sewer Operating Fund Revenues

Account	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
5105 - Groundwater Conservation Fee	$ 299,269	$ 271,382	$ 287,444	$ 301,816
5100 - Water Charges	21,399,321	18,366,345	21,678,058	22,223,248
5110 - Sewer Charges	25,382,527	24,750,101	27,386,620	29,799,921
5115 - Surface Water Conversion Fee	17,839,542	16,011,081	17,736,285	16,072,979
5120 - Water Taps	886,929	785,919	1,028,416	936,970
5130 - Sewer Taps	70,400	70,895	54,761	72,624
5140 - Reconnects	4,270	4,068	3,642	3,642
5150 - Service Charges	708,146	680,711	767,063	782,405
5170 - Special Revenue/Water & Sewer	-	29,411	-	-
5180 - Pretreatment Fees	295,480	281,383	324,404	324,404
Charges for Sales and Services Subtotal	**$ 66,885,884**	**$ 61,251,296**	**$ 69,266,693**	**$ 70,518,009**
6030 - Lease Income	1,650	1,650	300	300
Lease Income Subtotal	**$ 1,650**	**$ 1,650**	**$ 300**	**$ 300**
6106 - Intergovernmental - Local	2,847,489	2,631,176	2,926,671	2,926,671
6108 - Intergovernmental - Federal	102,348	12,854	-	-
Intergovernmental Subtotal	**$ 2,949,837**	**$ 2,644,030**	**$ 2,926,671**	**$ 2,926,671**
6010 - Interest On Investments	1,640,124	662,420	2,388,390	783,658
Investment Income Subtotal	**$ 1,640,124**	**$ 662,420**	**$ 2,388,390**	**$ 783,658**
6015 - FMV Adjustment - Investments	98,361	-	-	-
Net Change in Fair Value of Investments Subtotal	**$ 98,361**	**$ -**	**$ -**	**$ -**
6020 - Penalty and Interest	684,877	679,660	670,975	670,975
Penalties and Interest Subtotal	**$ 684,877**	**$ 679,660**	**$ 670,975**	**$ 670,975**
6060 - Unanticipated Revenues	75,700	77,545	30,482	30,482
6070 - Short and Over	210	-	(72)	-
6080 - Donations	8,548,219	-	-	-
6110 - Insurance Proceeds	-	-	7,299	-
Miscellaneous Subtotal	**$ 8,624,129**	**$ 77,545**	**$ 37,709**	**$ 30,482**
6550 - Transfer In	116,700	40,793	40,797	211,642
Transfers In Subtotal	**$ 116,700**	**$ 40,793**	**$ 40,797**	**$ 211,642**
Total Revenues	**$ 81,001,562**	**$ 65,357,394**	**$ 75,331,535**	**$ 75,141,737**

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 2023 - 2024

- ✓ Received a positive turnout at City of Conroe Recycle Event.
- ✓ Completed Automated Metering Infrastructure (AMI) 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.
- ✓ Continued reduction in Account Representatives overall keying error frequency through self-auditing procedures.

Goals & Objectives for FY 2024 - 2025

- Coordinate and market the annual City of Conroe recycle event.
- Continue working 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 participation rate.
- Coordinate Ameresco yearly performance audit on Neptune meters.

Utility Billing 002-2800

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 1,132,353	$ 1,083,988	$ 1,103,038	$ 1,102,755
Supplies	826,845	894,872	805,062	726,538
Contractual	752,212	971,096	1,111,919	1,286,040
Capital Outlay	-	-	170,000	-
Total	**$ 2,711,410**	**$ 2,949,956**	**$ 3,190,019**	**$ 3,115,333**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
Number of connect service orders	4,371	4,398	4,668	4,938
Number of occupant change service orders	3,059	2,941	3,117	3,304
Number of Disconnect/Non-Pay/ FNP / service orders.	8,664	9,795	10,775	11,852
Number of reinstate service orders.	5,412	6,437	7,402	8,512
Total number of transactions completed	21,779	23,742	25,642	27,693
Total number of utility billing accounts	26,554	28,457	30,449	32,580

Public Works 002-2810

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 manages and supervises 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 that state and federal law require. The department is also involved in planning the water distribution emergency response plan.

Accomplishments for FY 2023 - 2024

- ✓ Trained staff and collected asset data for CarteGraph OMS software.
- ✓ Issued 18,919 tasks/work orders.
- ✓ Answered 16,614 calls at the call center.
- ✓ Issued 5,764 requests from the public to create tasks/work orders.
- ✓ Accepted 304 Water and Sewer Tap Applications.
- ✓ Implemented a new program for employees to obtain their CDL.
- ✓ Began utilization of customer notification of service interruptions using Water Smart Software.

Goals & Objectives for FY 2024 - 2025

- Update Sewer Master Plan.
- Comply with all new lead and copper regulations.
- Answer 16,000 calls at the call center.
- Issue 5,500 requests from the public to create tasks/work orders.
- Take 250 Water and Sewer Tap Applications.

Public Works 002-2810

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 1,376,708	$ 1,352,176	$ 1,372,229	$ 1,487,096
Supplies	101,342	95,090	101,070	89,090
Contractual	510,672	2,468,617	1,420,084	1,046,002
Total	**$ 1,988,722**	**$ 3,915,883**	**$ 2,893,383**	**$ 2,622,188**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
Work Orders / Tasks Issued	15,178	18,919	16,000	16,000
Requests for Tasks / Work Orders	5,138	5,764	5,500	5,500
Call Center Calls Taken	14,742	16,614	16,000	16,000
Backflow Preventers Being Monitored	4,564	4,519	4,800	5,100
Utility Plans Reviewed	269	248	250	250

Water 002-2820

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 2023 - 2024

- ✓ 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 3,103 maintenance and production department tasks.
- ✓ Completed 10,500+ water utility locates.
- ✓ Maintained the Safety Program for the Public Works Department.
- ✓ Completed enhancement rehabilitation of booster pumps inside Main St water plant.
- ✓ Completed enhancement rehabilitation of well pumps at Southwest and Wedgewood water plants.

Goals & Objectives for FY 2024 - 2025

- 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.
- Obtain budgeting to implement a Fire Hydrant Maintenance Program.
- Complete water plant 6 well pumping equipment rehab.
- Complete water plant 17 well pumping equipment rehab.

Water 002-2820

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 1,876,987	$ 1,704,749	$ 1,810,130	$ 2,113,409
Supplies	1,655,025	1,525,074	1,695,000	1,531,900
Contractual	2,534,499	2,684,076	2,715,365	2,788,499
Capital Outlay	551,966	831,445	1,015,000	500,000
Total	**$ 6,618,477**	**$ 6,745,344**	**$ 7,235,495**	**$ 6,933,808**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
Water locates	10,000	10,500	10,500	11,000
Water taps	189	195	200	220
Water main extensions (linear feet)	500	500	500	500
Water leak repairs	1,250	1,290	1,300	1,350
Gallons water produced (in billions)	5	6	6	6

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 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Contractual	$ 17,862,829	$ 18,507,265	$ 17,319,974	$ 19,008,685
Total	**$ 17,862,829**	**$ 18,507,265**	**$ 17,319,974**	**$ 19,008,685**

Surface Water 002-2821

Rate History
per 1,000 gallons

	SJRA				City	
Fiscal Year	Pumpage Fee	% Increase	Surface Water Fee	% Increase	SWC Fee	% Increase
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%*
24-25	$ 2.67	*-10.7%*	$ 3.26	*-4.4%*	$ 3.19	*-7.5%*

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 2023 - 2024

- ✓ Conroe Central WWTP (CC WWTP) discharged approximately 1.1 billion gallons of wastewater effluent into the San Jacinto River within limits established by the Texas Commission on Environmental Quality (TCEQ) discharge permit.
- ✓ Completed the design and construction of the permanent odor control system at the headworks and basin influent trough.
- ✓ Finish construction and began operation of permanent odor control.
- ✓ Finish the TCEQ required Technically Based Local Limit Redevelopment to ensure the plant meets and exceeds the requirements set by the TCEQ discharge permit.

Goals & Objectives for FY 2024 - 2025

- Increase efficiency of sludge operations by adding the ability to operate both dewatering systems simultaneously.
- Begin and implement stream study assigned by TCEQ for West Fork of the San Jacinto River.
- Continue to look for new innovative, and less costly ways to meet the discharge permit, ultimately saving money through energy and operations costs..
- 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 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 782,037	$ 788,670	$ 777,034	$ 797,242
Supplies	221,732	211,400	374,530	418,481
Contractual	799,546	1,102,425	1,186,400	975,025
Capital Outlay	112,476	18,550	18,550	-
Total	**$ 1,915,791**	**$ 2,121,045**	**$ 2,356,514**	**$ 2,190,748**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
Treated wastewater discharged (in billion gallons)	-	1	1	1
Sludge hauled (cubic yards)	58	3,711	5,346	6,000
Grit hauled (cubic yards)	120	450	600	750

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 2023 - 2024

- ✓ The Wastewater Treatment Plant (WWTP) discharged 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.
- ✓ Began VEPO tracking of grease trap inspections and clean outs.
- ✓ Completed Pretreatment audit from TCEQ with no violations.
- ✓ Continue to train and upgrade employee licenses to increase overall operational efficiency.

Goals & Objectives for FY 2024 - 2025

- Complete 325 grease trap inspections and issue 90 pump out notices to help reduce sanitary sewer overflows.
- Rebuild and repair SW WWTP lift station.
- Rebuild and repair grit removal system.
- Optimize the dewatering systems to produce better quality bio-solids with the possibility of energy savings at the Wastewater Plant and reduce hauling 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 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 1,407,882	$ 1,430,771	$ 1,378,473	$ 1,401,351
Supplies	598,796	908,009	799,225	865,244
Contractual	931,834	991,670	1,016,500	963,178
Capital Outlay	8,972	6,008	6,008	180,770
Total	**$ 2,947,484**	**$ 3,336,458**	**$ 3,200,206**	**$ 3,410,543**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
Treated wastewater discharged (in billion gallons)	3	2	2	2
Sludge hauled (cubic yards)	17,368	11,839	13,336	14,500
Grit hauled (cubic yards)	720	935	1,100	1,250

Sewer 002-2882

The Sewer Department performs the sewer collection system preventative maintenance and repairs, installs sewer taps for customers, and completes 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 2023 - 2024

- ✓ 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 2024 - 2025

- 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.

Sewer 002-2882

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 1,836,316	$ 1,635,673	$ 1,710,567	$ 1,773,481
Supplies	384,670	308,026	362,480	366,387
Contractual	(13,930)	629,761	625,000	629,761
Capital Outlay	810,300	500,000	706,008	500,000
Total	**$ 3,017,356**	**$ 3,073,460**	**$ 3,404,055**	**$ 3,269,629**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
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

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 2023 - 2024

- ✓ Maintained 50 Lift Stations.
- ✓ Added 7 new Lift Station Generators.
- ✓ Assist with new water well construction planning and start up.
- ✓ Upgraded all lift stations to now have backup generators.
- ✓ Completed all welding work orders for all city departments.
- ✓ Brought new water wells online.
- ✓ 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 2024 - 2025

- Maintain 50 Lift Stations, 20 Water Wells, 2 Wastewater Treatment, multiple city park facilities, and all city buildings.
- Accept and/or Revamp 7 Lift Stations.
- Remove 2 Lift Stations from service and upgrade all wet wells to non-entry to service pumps for employee safety.
- Upgrade all single-phase lift stations to VFD motor starters.
- 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 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 986,622	$ 945,561	$ 945,700	$ 1,086,083
Supplies	211,791	283,557	321,803	295,785
Contractual	263,298	219,141	228,337	215,645
Capital Outlay	11,136	27,529	254,529	-
Total	**$ 1,472,847**	**$ 1,475,788**	**$ 1,750,369**	**$ 1,597,513**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
Maintenance work orders	883	3,640	3,500	3,500
Daily maintenance of Lift stations	49	51	53	53
New Construction	2	4	2	2
Welding/Fabrication work orders	87	99	125	125
Water well rehab	2	3	2	2
Lift station rehab	3	3	3	3

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 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 322,196	$ 643,936	$ 348,309	$ 941,076
Supplies	20	-	-	-
Contractual	1,785,614	3,865,014	3,815,536	2,311,424
Transfers Out	24,187,171	31,175,150	30,625,449	30,359,069
Debt Service	341	-	-	-
Total	**$ 26,295,342**	**$ 35,684,100**	**$ 34,789,294**	**$ 33,611,569**



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GENERAL OBLIGATION DEBT SERVICE FUND

FY 24-25 Budget Summary
General Obligation Debt Service Fund

Type	Actual FY 22-23	Amended FY 23-24	Estimate FY 23-24	$ Change Amend/Est	Proposed FY 24-25	$ Change Bdgt/Bdgt	% Change Bdgt/Bdgt
Beginning Fund Balance:		**$ 11,063,344**	**$ 11,063,344**	**$ -**	**$ 11,620,821**	**$ -**	**0.0%**
Revenues:							
Revenues	$ 24,766,704	$ 41,836,209	$ 42,031,833	$ 195,624	$ 26,687,809	$ (15,148,400)	-36.2%
Total Revenues	**$ 24,766,704**	**$ 41,836,209**	**$ 42,031,833**	**$ 195,624**	**$ 26,687,809**	**$ (15,148,400)**	**-36.2%**
Total Resources:	**$ 24,766,704**	**$ 52,899,553**	**$ 53,095,177**	**$ 195,624**	**$ 38,308,630**	**$ (15,148,400)**	**-28.6%**
Expenditures:							
GO Debt	$ 24,755,137	$ 41,356,371	$ 41,474,356	$ (117,985)	$ 28,607,371	$ (12,749,000)	-30.8%
Total Expenditures	**$ 24,755,137**	**$ 41,356,371**	**$ 41,474,356**	**$ (117,985)**	**$ 28,607,371**	**$ (12,749,000)**	**-30.8%**
New Fund Balance:		**$ 11,543,182**	**$ 11,620,821**	**$ 77,639**	**$ 9,701,259**		

General Obligation Debt Service Fund Revenues

Account	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
4010 - Current Taxes	$ 15,492,377	$ 17,588,755	$ 17,269,779	$ 19,070,842
4020 - Delinquent Taxes	28,334	78,021	76,525	78,378
Property Taxes Subtotal	**$ 15,520,711**	**$ 17,666,776**	**$ 17,346,304**	**$ 19,149,220**
6010 - Interest On Investments	514,823	208,407	716,584	318,239
Investment Income Subtotal	**$ 514,823**	**$ 208,407**	**$ 716,584**	**$ 318,239**
6015 - FMV Adjustment - Investments	(3,304)	-	-	-
Net Change in Fair Value of Investments Subtotal	**$ (3,304)**	**$ -**	**$ -**	**$ -**
6020 - Penalty and Interest	98,055	96,902	104,821	104,821
Penalties and Interest Subtotal	**$ 98,055**	**$ 96,902**	**$ 104,821**	**$ 104,821**
6112 - Other Fin - Proceeds Of Ref Bond	-	15,315,195	15,315,195	-
6113 - Other Sources - Bond Premium	453,123	1,432,395	1,432,395	-
Miscellaneous Subtotal	**$ 453,123**	**$ 16,747,590**	**$ 16,747,590**	**$ -**
6550 - Transfer In	8,183,297	7,116,534	7,116,534	7,115,529
Transfers In Subtotal	**$ 8,183,297**	**$ 7,116,534**	**$ 7,116,534**	**$ 7,115,529**
Total Revenues	**$ 24,766,705**	**$ 41,836,209**	**$ 42,031,833**	**$ 26,687,809**

General Obligation Debt Service 010-1010

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Transfers Out	$ 228,937	$ 416,965	$ 416,965	$ 265,300
Debt Service	24,526,200	40,939,406	41,057,391	28,342,071
Total	**$ 24,755,137**	**$ 41,356,371**	**$ 41,474,356**	**$ 28,607,371**

City of Conroe
Schedule of Requirements
All General Obligation Bonds

Fiscal Year	Bonds Outstanding	Principal Requirements	Interest Requirements	Total Requirements
2024-25	$ 278,210,001	$ 16,410,000	$ 11,453,948	$ 27,863,948
2025-26	261,800,001	14,010,000	10,952,145	24,962,145
2026-27	247,790,001	14,590,000	10,355,090	24,945,090
2027-28	233,200,001	15,195,000	9,728,992	24,923,992
2028-29	218,005,001	15,640,000	9,074,844	24,714,844
2029-30	202,365,001	16,230,000	8,398,476	24,628,476
2030-31	186,135,001	16,055,000	7,667,621	23,722,621
2031-32	170,080,000	16,785,000	6,901,138	23,686,138
2032-33	153,295,000	17,550,000	6,113,205	23,663,205
2033-34	135,745,000	18,335,000	5,295,126	23,630,126
2034-35	117,410,000	17,875,000	4,490,629	22,365,629
2035-36	99,535,000	17,745,000	3,714,538	21,459,538
2036-37	81,790,000	17,705,000	2,953,538	20,658,538
2037-38	64,085,000	16,125,000	2,239,588	18,364,588
2038-39	47,960,000	12,440,000	1,667,838	14,107,838
2039-40	35,520,000	10,785,000	1,229,969	12,014,969
2040-41	24,735,000	10,375,000	812,331	11,187,331
2041-42	14,360,000	9,380,000	404,406	9,784,406
2042-43	4,980,000	2,750,000	147,250	2,897,250
2043-44	2,230,000	2,230,000	44,600	2,274,600
TOTAL		**$ 278,210,001**	**$ 103,645,267**	**$ 381,855,268**

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: $ 2,485,000
Paying Agent: Bank of America
Payments: March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	4.325	$ 370,000	$ 99,475	$ 469,475
2025-26	4.325	390,000	83,040	473,040
2026-27	4.325	405,000	65,848	470,848
2027-28	4.325	420,000	48,008	468,008
2028-29	4.325	440,000	29,410	469,410
2029-30	4.325	460,000	9,948	469,948
	Total	**$ 2,485,000**	**$ 335,728**	**$ 2,820,728**

City of Conroe
General Obligations
Debt Requirements

Description: Certificates of Obligation, Series 2014
Date of Issue: August 28, 2014
Purpose: Construction of: Roadway Trans - Anderson Crossing Road Phase 1; FM 3083 Grade

Amount Issued: $ 31,100,000
Amount Outstanding: $ 4,850,000
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	5.000	-	147,581	147,581
2025-26	5.000	-	147,581	147,581
2026-27	3.000	1,570,000	124,031	1,694,031
2027-28	3.000	1,615,000	76,256	1,691,256
2028-29	3.125	1,665,000	26,016	1,691,016
	Total	**$ 4,850,000**	**$ 521,466**	**$ 5,371,466**

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: $ 9,240,000
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	5.000	$ 1,410,000	$ 285,800	$ 1,695,800
2025-26	3.000	1,465,000	228,575	1,693,575
2026-27	3.000	1,510,000	183,950	1,693,950
2027-28	4.000	1,565,000	130,000	1,695,000
2028-29	3.000	1,620,000	74,400	1,694,400
2029-30	3.000	1,670,000	25,050	1,695,050
	Total	**$ 9,240,000**	**$ 927,775**	**$ 10,167,775**

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: $ 8,650,000
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	5.000	$ 1,320,000	$ 267,550	$ 1,587,550
2025-26	3.000	1,370,000	214,000	1,584,000
2026-27	3.000	1,415,000	172,225	1,587,225
2027-28	4.000	1,465,000	121,700	1,586,700
2028-29	3.000	1,515,000	69,675	1,584,675
2029-30	3.000	1,565,000	23,475	1,588,475
	Total	**$ 8,650,000**	**$ 868,625**	**$ 9,518,625**

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: $ 2,210,000

Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	5.000	$ 335,000	$ 68,375	$ 403,375
2025-26	3.000	350,000	54,750	404,750
2026-27	3.000	360,000	44,100	404,100
2027-28	4.000	375,000	31,200	406,200
2028-29	3.000	390,000	17,850	407,850
2029-30	3.000	400,000	6,000	406,000
	Total	**$ 2,210,000**	**$ 222,275**	**$ 2,432,275**

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: $ 3,568,500

Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	3.000	$ 216,000	$ 122,738	$ 338,738
2025-26	3.000	220,500	116,190	336,690
2026-27	3.000	229,500	109,440	338,940
2027-28	3.000	238,500	102,420	340,920
2028-29	3.000	243,000	95,198	338,198
2029-30	3.250	247,500	87,531	335,031
2030-31	3.375	225,000	79,712	304,712
2031-32	3.375	324,000	70,448	394,448
2032-33	4.000	517,500	54,630	572,130
2033-34	4.000	544,500	33,390	577,890
2034-35	4.000	562,500	11,250	573,750
	Total	**$ 3,568,500**	**$ 882,945**	**$ 4,451,445**

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: $ 396,500
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	3.000	$ 24,000	$ 13,638	$ 37,638
2025-26	3.000	24,500	12,910	37,410
2026-27	3.000	25,500	12,160	37,660
2027-28	3.000	26,500	11,380	37,880
2028-29	3.000	27,000	10,578	37,578
2029-30	3.250	27,500	9,726	37,226
2030-31	3.375	25,000	8,857	33,857
2031-32	3.375	36,000	7,828	43,828
2032-33	4.000	57,500	6,070	63,570
2033-34	4.000	60,500	3,710	64,210
2034-35	4.000	62,500	1,250	63,750
	Total	**$ 396,500**	**$ 98,105**	**$ 494,605**

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: $ 5,265,563
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	3.000	$ 297,563	$ 178,316	$ 475,879
2025-26	2.000	306,188	170,791	476,979
2026-27	2.000	314,813	164,581	479,394
2027-28	2.000	319,125	158,242	477,367
2028-29	2.125	323,438	151,614	475,052
2029-30	4.000	336,375	141,450	477,825
2030-31	4.000	444,188	125,839	570,026
2031-32	4.000	547,688	106,001	653,689
2032-33	4.000	577,875	83,490	661,365
2033-34	4.000	595,125	60,030	655,155
2034-35	4.000	595,125	36,225	631,350
2035-36	4.000	608,063	12,161	620,224
	Total	**$ 5,265,563**	**$ 1,388,741**	**$ 6,654,303**

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: $ 321,123
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	3.000	$ 18,147	$ 10,875	$ 29,022
2025-26	2.000	18,673	10,416	29,089
2026-27	2.000	19,199	10,037	29,236
2027-28	2.000	19,462	9,650	29,112
2028-29	2.125	19,725	9,246	28,971
2029-30	4.000	20,514	8,626	29,140
2030-31	4.000	27,089	7,674	34,763
2031-32	4.000	33,401	6,465	39,866
2032-33	4.000	35,242	5,092	40,334
2033-34	4.000	36,294	3,661	39,955
2034-35	4.000	36,294	2,209	38,503
2035-36	4.000	37,083	742	37,825
	Total	**$ 321,123**	**$ 84,693**	**$ 405,816**

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: $ 518,315
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	3.000	$ 29,291	$ 17,553	$ 46,843
2025-26	2.000	30,140	16,812	46,951
2026-27	2.000	30,989	16,201	47,189
2027-28	2.000	31,413	15,576	46,989
2028-29	2.125	31,838	14,924	46,762
2029-30	4.000	33,111	13,924	47,035
2030-31	4.000	43,724	12,387	56,110
2031-32	4.000	53,912	10,434	64,346
2032-33	4.000	56,883	8,218	65,101
2033-34	4.000	58,581	5,909	64,490
2034-35	4.000	58,581	3,566	62,147
2035-36	4.000	59,855	1,197	61,052
	Total	**$ 518,315**	**$ 136,700**	**$ 655,015**

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: $ 14,538,252
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	5.000	$ 562,333	$ 598,594	$ 1,160,927
2025-26	5.000	591,419	569,750	1,161,170
2026-27	5.000	620,506	539,452	1,159,958
2027-28	5.000	649,592	507,700	1,157,291
2028-29	5.000	688,373	474,250	1,162,624
2029-30	4.000	717,460	442,692	1,160,152
2030-31	4.000	1,095,580	406,431	1,502,011
2031-32	4.000	1,236,164	359,796	1,595,960
2032-33	4.000	1,284,641	309,380	1,594,021
2033-34	4.000	1,337,965	256,928	1,594,893
2034-35	4.000	1,716,086	195,847	1,911,933
2035-36	4.000	1,934,232	122,841	2,057,073
2036-37	4.000	2,103,902	42,078	2,145,980
	Total	**$ 14,538,252**	**$ 4,825,740**	**$ 19,363,992**

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: $ 456,748
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	5.000	$ 17,667	$ 18,806	$ 36,473
2025-26	5.000	18,581	17,900	36,480
2026-27	5.000	19,494	16,948	36,442
2027-28	5.000	20,408	15,950	36,359
2028-29	5.000	21,627	14,900	36,526
2029-30	4.000	22,540	13,908	36,448
2030-31	4.000	34,420	12,769	47,189
2031-32	4.000	38,837	11,304	50,140
2032-33	4.000	40,360	9,720	50,079
2033-34	4.000	42,035	8,072	50,107
2034-35	4.000	53,914	6,153	60,067
2035-36	4.000	60,768	3,859	64,627
2036-37	4.000	66,098	1,322	67,420
	Total	**$ 456,748**	**$ 151,610**	**$ 608,358**

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: $ 4,282,880
Paying Agent: Bank of New York
Payments: November 15th (P) & May 15th

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	5.000	$ 630,960	$ 191,439	$ 822,399
2025-26	5.000	664,420	159,055	823,475
2026-27	4.000	693,100	128,582	821,682
2027-28	5.000	726,560	96,556	823,116
2028-29	5.000	760,020	59,392	819,412
2029-30	5.000	807,820	20,196	828,016
	Total	**$ 4,282,880**	**$ 655,219**	**$ 4,938,099**

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: $ 197,120
Paying Agent: Bank of New York
Payments: November 15th (P) & May 15th

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	5.000	$ 29,040	$ 8,811	$ 37,851
2025-26	5.000	30,580	7,321	37,901
2026-27	4.000	31,900	5,918	37,818
2027-28	5.000	33,440	4,444	37,884
2028-29	5.000	34,980	2,734	37,714
2029-30	5.000	37,180	930	38,110
	Total	**$ 197,120**	**$ 30,157**	**$ 227,277**

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: $ 22,745,737
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	5.000	$ 612,397	$ 1,121,977	$ 1,734,374
2025-26	5.000	642,416	1,090,607	1,733,023
2026-27	5.000	675,438	1,057,660	1,733,098
2027-28	5.000	711,461	1,022,988	1,734,449
2028-29	5.000	747,484	986,514	1,733,998
2029-30	5.000	783,508	948,239	1,731,747
2030-31	5.000	1,927,249	880,470	2,807,719
2031-32	5.000	2,059,334	780,806	2,840,140
2032-33	5.000	2,164,402	675,212	2,839,615
2033-34	5.000	2,275,474	564,216	2,839,690
2034-35	5.000	2,410,562	447,065	2,857,626
2035-36	5.000	2,536,644	323,385	2,860,028
2036-37	5.000	2,560,659	195,952	2,756,611
2037-38	5.000	2,638,710	65,968	2,704,677
	Total	**$ 22,745,737**	**$ 10,161,058**	**$ 32,906,796**

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: $ 12,812,518
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	5.000	$ 344,959	$ 632,002	$ 976,961
2025-26	5.000	361,869	614,331	976,200
2026-27	5.000	380,469	595,773	976,242
2027-28	5.000	400,761	576,242	977,003
2028-29	5.000	421,053	555,697	976,749
2029-30	5.000	441,344	534,137	975,481
2030-31	5.000	1,085,606	495,963	1,581,569
2031-32	5.000	1,160,009	439,823	1,599,831
2032-33	5.000	1,219,193	380,343	1,599,536
2033-34	5.000	1,281,759	317,819	1,599,578
2034-35	5.000	1,357,853	251,828	1,609,681
2035-36	5.000	1,428,874	182,160	1,611,034
2036-37	5.000	1,442,402	110,378	1,552,780
2037-38	5.000	1,486,367	37,159	1,523,526
	Total	**$ 12,812,518**	**$ 5,723,654**	**$ 18,536,172**

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 subdivison.

Amount Issued: $ 1,966,027
Amount Outstanding: $ 1,556,429
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	5.000	$ 41,905	$ 76,774	$ 118,679
2025-26	5.000	43,959	74,627	118,586
2026-27	5.000	46,218	72,373	118,591
2027-28	5.000	48,683	70,000	118,684
2028-29	5.000	51,148	67,505	118,653
2029-30	5.000	53,613	64,885	118,499
2030-31	5.000	131,876	60,248	192,125
2031-32	5.000	140,915	53,428	194,343
2032-33	5.000	148,104	46,203	194,307
2033-34	5.000	155,705	38,608	194,312
2034-35	5.000	164,948	30,591	195,540
2035-36	5.000	173,576	22,128	195,704
2036-37	5.000	175,219	13,408	188,627
2037-38	5.000	180,560	4,514	185,074
	Total	**$ 1,556,429**	**$ 695,294**	**$ 2,251,723**

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: $ 770,316
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	5.000	$ 20,740	$ 37,997	$ 58,737
2025-26	5.000	21,756	36,935	58,691
2026-27	5.000	22,875	35,819	58,694
2027-28	5.000	24,095	34,645	58,739
2028-29	5.000	25,315	33,410	58,724
2029-30	5.000	26,535	32,113	58,648
2030-31	5.000	65,269	29,818	95,087
2031-32	5.000	69,742	26,443	96,185
2032-33	5.000	73,300	22,867	96,167
2033-34	5.000	77,062	19,108	96,170
2034-35	5.000	81,637	15,140	96,777
2035-36	5.000	85,907	10,952	96,859
2036-37	5.000	86,720	6,636	93,356
2037-38	5.000	89,364	2,234	91,598
	Total	**$ 770,316**	**$ 344,118**	**$ 1,114,434**

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: $ 17,471,254
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	5.000	$ 659,616	$ 756,160	$ 1,415,776
2025-26	5.000	693,882	722,322	1,416,204
2026-27	5.000	723,864	686,879	1,410,743
2027-28	5.000	762,413	649,722	1,412,135
2028-29	5.000	805,245	610,530	1,415,776
2029-30	5.000	843,794	569,304	1,413,099
2030-31	5.000	1,083,655	521,118	1,604,773
2031-32	5.000	1,139,337	465,543	1,604,880
2032-33	5.000	1,199,302	407,077	1,606,379
2033-34	5.000	1,259,267	345,613	1,604,880
2034-35	4.000	1,533,393	283,463	1,816,856
2035-36	4.000	1,593,358	220,928	1,814,286
2036-37	4.000	1,657,606	155,909	1,813,515
2037-38	4.000	1,726,138	88,234	1,814,372
2038-39	3.000	1,790,386	26,856	1,817,242
	Total	**$ 17,471,254**	**$ 6,509,659**	**$ 23,980,914**

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: $ 2,923,746
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	5.000	$ 110,384	$ 126,540	$ 236,924
2025-26	5.000	116,118	120,878	236,996
2026-27	5.000	121,136	114,946	236,082
2027-28	5.000	127,587	108,728	236,315
2028-29	5.000	134,755	102,170	236,924
2029-30	5.000	141,206	95,271	236,476
2030-31	5.000	181,345	87,207	268,552
2031-32	5.000	190,663	77,907	268,570
2032-33	5.000	200,698	68,123	268,821
2033-34	5.000	210,733	57,837	268,570
2034-35	4.000	256,607	47,437	304,044
2035-36	4.000	266,642	36,972	303,614
2036-37	4.000	277,394	26,091	303,485
2037-38	4.000	288,862	14,766	303,628
2038-39	3.000	299,614	4,494	304,108
	Total	**$ 2,923,746**	**$ 1,089,366**	**$ 4,013,111**

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: $ 2,913,346
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	5.000	$ 427,686	$ 134,975	$ 562,661
2025-26	5.000	448,859	113,062	561,920
2026-27	5.000	474,266	89,983	564,249
2027-28	5.000	495,438	65,741	561,179
2028-29	5.000	520,845	40,334	561,179
2029-30	5.000	546,252	13,656	559,909
	Total	**$ 2,913,346**	**$ 457,751**	**$ 3,371,097**

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: $ 526,654
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	5.000	$ 77,314	$ 24,400	$ 101,714
2025-26	5.000	81,141	20,438	101,580
2026-27	5.000	85,734	16,267	102,001
2027-28	5.000	89,562	11,884	101,446
2028-29	5.000	94,155	7,291	101,446
2029-30	5.000	98,748	2,469	101,216
	Total	**$ 526,654**	**$ 82,749**	**$ 609,403**

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: $ 4,688,738
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	5.000	$ 570,574	$ 220,173	$ 790,747
2025-26	5.000	604,768	190,789	795,557
2026-27	5.000	633,848	159,824	793,672
2027-28	5.000	669,274	127,246	796,520
2028-29	5.000	705,994	92,864	798,858
2029-30	5.000	736,306	56,806	793,112
2030-31	5.000	767,974	19,199	787,173
	Total	**$ 4,688,738**	**$ 866,900**	**$ 5,555,638**

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: $ 3,207,198
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	5.000	$ 391,448	$ 150,574	$ 542,021
2025-26	5.000	412,830	130,467	543,297
2026-27	5.000	433,835	109,300	543,135
2027-28	5.000	458,003	87,004	545,007
2028-29	5.000	481,368	63,520	544,887
2029-30	5.000	505,158	38,857	544,014
2030-31	5.000	524,558	13,114	537,671
	Total	**$ 3,207,198**	**$ 592,835**	**$ 3,800,033**

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: $ 719,065
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Requirements
2024-25	5.000	$ 87,979	$ 33,754	$ 121,732
2025-26	5.000	92,402	29,244	121,646
2026-27	5.000	97,317	24,501	121,818
2027-28	5.000	102,724	19,500	122,224
2028-29	5.000	107,639	14,241	121,880
2029-30	5.000	113,537	8,712	122,248
2030-31	5.000	117,469	2,937	120,405
	Total	**$ 719,065**	**$ 132,889**	**$ 851,954**

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: $ 3,270,000
Paying Agent: N/A
Payments: March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	1.385	$ 275,000	$ 43,385	$ 318,385
2025-26	1.385	280,000	39,542	319,542
2026-27	1.385	285,000	35,629	320,629
2027-28	1.385	290,000	31,647	321,647
2028-29	1.385	295,000	27,596	322,596
2029-30	1.385	295,000	23,510	318,510
2030-31	1.385	300,000	19,390	319,390
2031-32	1.385	305,000	15,200	320,200
2032-33	1.385	310,000	10,942	320,942
2033-34	1.385	315,000	6,613	321,613
2034-35	1.385	320,000	2,216	322,216
	Total	**$ 3,270,000**	**$ 255,670**	**$ 3,525,670**

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: $ 7,605,682
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
	Total	**$ 7,605,682**	**$ 2,405,360**	**$ 10,011,042**

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: $ 100,574
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	5.000	$ 4,382	$ 3,888	$ 8,269
2025-26	5.000	4,588	3,663	8,251
2026-27	5.000	4,846	3,428	8,273
2027-28	5.000	5,103	3,179	8,282
2028-29	5.000	5,361	2,917	8,278
2029-30	5.000	5,619	2,643	8,262
2030-31	5.000	5,877	2,385	8,261
2031-32	5.000	6,134	2,144	8,279
2032-33	5.000	6,392	1,894	8,286
2033-34	5.000	6,650	1,633	8,283
2034-35	5.000	6,908	1,362	8,270
2035-36	5.000	7,217	1,079	8,296
2036-37	5.000	7,475	786	8,260
2037-38	5.000	7,784	480	8,265
2038-39	5.000	8,042	244	8,286
2039-40	5.000	8,196	82	8,278
	Total	**$ 100,574**	**$ 31,807**	**$ 132,381**

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: $ 2,048,745
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	5.000	$ 89,259	$ 79,193	$ 168,452
2025-26	5.000	93,459	74,625	168,084
2026-27	5.000	98,709	69,821	168,531
2027-28	5.000	103,960	64,754	168,714
2028-29	5.000	109,210	59,425	168,636
2029-30	5.000	114,461	53,833	168,294
2030-31	5.000	119,711	48,578	168,289
2031-32	5.000	124,962	43,684	168,646
2032-33	5.000	130,212	38,581	168,793
2033-34	5.000	135,463	33,267	168,730
2034-35	5.000	140,713	27,744	168,457
2035-36	5.000	147,014	21,989	169,003
2036-37	5.000	152,265	16,004	168,268
2037-38	5.000	158,565	9,787	168,352
2038-39	5.000	163,816	4,977	168,793
2039-40	5.000	166,966	1,670	168,636
	Total	**$ 2,048,745**	**$ 647,933**	**$ 2,696,678**

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: $ 15,890,000
Paying Agent: Bank of New York
Payments: March 1st & September 1st (P)

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
	Total	**$ 15,890,000**	**$ 5,552,100**	**$ 21,442,100**

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: $ 27,770,000
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
	Total	**$ 27,770,000**	**$ 11,701,650**	**$ 39,471,650**

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: $ 35,179,285
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
	Total	**$ 35,179,285**	**$ 18,788,539**	**$ 53,967,825**

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: $ 9,075,715
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
	Total	**$ 9,075,715**	**$ 4,847,154**	**$ 13,922,869**

City of Conroe
General Obligations
Debt Requirements

Description: Certificates of Obligation, Series 2023A
Date of Issue: December 7, 2023
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: $ 8,015,000
Amount Outstanding: $ 6,975,000
Paying Agent: TBD
Payments: March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	5.000	$ 145,000	$ 345,125	$ 490,125
2025-26	5.000	125,000	338,375	463,375
2026-27	5.000	120,000	332,250	452,250
2027-28	5.000	210,000	324,000	534,000
2028-29	5.000	105,000	316,125	421,125
2029-30	5.000	90,000	311,250	401,250
2030-31	5.000	405,000	298,875	703,875
2031-32	5.000	405,000	278,625	683,625
2032-33	5.000	415,000	258,125	673,125
2033-34	5.000	420,000	237,250	657,250
2034-35	5.000	415,000	216,375	631,375
2035-36	5.000	430,000	195,250	625,250
2036-37	5.000	450,000	173,250	623,250
2037-38	5.000	475,000	150,125	625,125
2038-39	5.000	500,000	125,750	625,750
2039-40	5.000	525,000	100,125	625,125
2040-41	5.000	550,000	73,250	623,250
2041-42	5.000	580,000	45,000	625,000
2042-43	5.000	610,000	15,250	625,250
	Total	**$ 6,975,000**	**$ 4,134,375**	**$ 11,109,375**

City of Conroe
General Obligations
Debt Requirements

Description: Limited Tax Refunding Bonds, Series 2023
Date of Issue: TBD
Purpose: Refunded the Series 2011 and 2012 Certificates of Obligation and Series 2012 Permanent Improvement Refunding Bonds - The Woodlands Land Development.

Amount Issued: $ 16,095,000
Amount Outstanding: $ 16,055,000
Paying Agent: TBD
Payments: November 15th (P) & May 15th

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	5.000	$ 1,345,000	$ 769,125	$ 2,114,125
2025-26	5.000	1,415,000	700,125	2,115,125
2026-27	5.000	130,000	661,500	791,500
2027-28	5.000	135,000	654,875	789,875
2028-29	5.000	140,000	648,000	788,000
2029-30	5.000	1,660,000	603,000	2,263,000
2030-31	5.000	2,460,000	500,000	2,960,000
2031-32	5.000	2,755,000	369,625	3,124,625
2032-33	5.000	2,935,000	227,375	3,162,375
2033-34	5.000	3,080,000	77,000	3,157,000
	Total	**$ 16,055,000**	**$ 5,210,625**	**$ 21,265,625**

City of Conroe
General Obligations
Debt Requirements

Description: Certificates of Obligation, Series 2024B (Proposed)
Date of Issue: TBD
Purpose: TBD

Amount Issued: $ 26,925,000
Amount Outstanding: $ 26,925,000
Paying Agent: TBD
Payments: March 1st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	0.000	$ 3,600,000	$ 825,500	$ 4,425,500
2025-26	0.000	625,000	920,500	1,545,500
2026-27	0.000	420,000	899,600	1,319,600
2027-28	0.000	335,000	884,500	1,219,500
2028-29	0.000	250,000	872,800	1,122,800
2029-30	0.000	415,000	859,500	1,274,500
2030-31	0.000	875,000	833,700	1,708,700
2031-32	0.000	905,000	798,100	1,703,100
2032-33	0.000	925,000	761,500	1,686,500
2033-34	0.000	950,000	724,000	1,674,000
2034-35	0.000	1,290,000	679,200	1,969,200
2035-36	0.000	1,345,000	626,500	1,971,500
2036-37	0.000	1,400,000	571,600	1,971,600
2037-38	0.000	1,460,000	514,400	1,974,400
2038-39	0.000	1,820,000	448,800	2,268,800
2039-40	0.000	1,900,000	374,400	2,274,400
2040-41	0.000	1,980,000	296,800	2,276,800
2041-42	0.000	2,060,000	216,000	2,276,000
2042-43	0.000	2,140,000	132,000	2,272,000
2043-44		2,230,000	44,600	2,274,600
	Total	**$ 26,925,000**	**$ 12,284,000**	**$ 39,209,000**

WATER & SEWER
DEBT SERVICE FUND

FY 24-25 Budget Summary
Water and Sewer Debt Service Fund

Type	Actual FY 22-23	Amended FY 23-24	Estimate FY 23-24	$ Change Amend/Est	Proposed FY 24-25	$ Change Bdgt/Bdgt	% Change Bdgt/Bdgt
Beginning Working Capital:		**$ 114**	**$ 114**	**$ -**	**$ -**	**$ -**	**0.0%**
Revenues:							
Revenues	$ 20,950,138	$ 25,104,831	$ 24,711,222	$ (393,609)	$ 27,233,987	$ 2,129,156	8.5%
Total Revenues	**$ 20,950,138**	**$ 25,104,831**	**$ 24,711,222**	**$ (393,609)**	**$ 27,233,987**	**$ 2,129,156**	**8.5%**
Total Resources:	**$ 20,950,138**	**$ 25,104,945**	**$ 24,711,336**	**$ (393,609)**	**$ 27,233,987**	**$ 2,129,156**	**8.5%**
Expenditures:							
W & S Debt	$ 69,153,996	$ 24,722,263	$ 24,711,336	$ 10,927	$ 27,233,987	$ 2,511,724	10.2%
Total Expenditures	**$ 69,153,996**	**$ 24,722,263**	**$ 24,711,336**	**$ 10,927**	**$ 27,233,987**	**$ 2,511,724**	**10.2%**
New Fund Balance:		**$ 382,682**	**$ -**	**$ (382,682)**	**$ -**		

Water & Sewer Debt Service Fund Revenues

Account	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
6113 - Other Sources - Bond Premium	$ -	$ -	$ 323,126	$ -
Miscellaneous Subtotal	**$ -**	**$ -**	**$ 323,126**	**$ -**
6550 - Transfer In	20,950,138	25,104,831	24,388,096	27,233,987
Transfers In Subtotal	**$ 20,950,138**	**$ 25,104,831**	**$ 24,388,096**	**$ 27,233,987**
Total Revenues	**$ 20,950,138**	**$ 25,104,831**	**$ 24,711,222**	**$ 27,233,987**

Water & Sewer Debt Service 006-6000

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Transfers Out	$ 49,229,214	$ -	$ -	$ -
Debt Service	19,924,782	24,722,263	24,711,336	27,233,987
Total	**$ 69,153,996**	**$ 24,722,263**	**$ 24,711,336**	**$ 27,233,987**

City of Conroe
Schedule of Requirements
All Water and Sewer Debt

Fiscal Year	Bonds Outstanding	Principal Requirements	Interest Requirements	Total Requirements
2024-25	318,620,000	$ 13,270,000	$ 13,945,987	$ 27,215,987
2025-26	305,350,000	16,460,000	13,648,294	30,108,294
2026-27	288,890,000	17,035,000	12,861,244	29,896,244
2027-28	271,855,000	17,850,000	12,040,794	29,890,794
2028-29	254,005,000	18,715,000	11,177,269	29,892,269
2029-30	235,290,000	19,860,000	10,264,184	30,124,184
2030-31	215,430,000	20,790,000	9,292,650	30,082,650
2031-32	194,640,000	18,870,000	8,347,300	27,217,300
2032-33	175,770,000	19,265,000	7,462,750	26,727,750
2033-34	156,505,000	19,075,000	6,579,425	25,654,425
2034-35	137,430,000	19,500,000	5,683,025	25,183,025
2035-36	117,930,000	17,740,000	4,825,075	22,565,075
2036-37	100,190,000	17,470,000	4,023,050	21,493,050
2037-38	82,720,000	18,170,000	3,226,925	21,396,925
2038-39	64,550,000	17,150,000	2,446,313	19,596,313
2039-40	47,400,000	10,760,000	1,839,275	12,599,275
2040-41	36,640,000	9,695,000	1,400,925	11,095,925
2041-42	26,945,000	9,175,000	991,625	10,166,625
2042-43	17,770,000	8,880,000	588,000	9,468,000
2043-44	8,890,000	5,650,000	255,275	5,905,275
2044-45	3,240,000	3,240,000	64,800	3,304,800
TOTAL		**$ 318,620,000**	**$ 130,964,184**	**$ 449,584,184**

City of Conroe
Water and Sewer
Debt Requirements

Description: Series 2014 Water and Sewer System Revenue Bonds
Date of Issue: September 25, 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: $ 11,055,000
Paying Agent: Bank of New York
Payments: November 15th (P) & May 15th

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	5.000	$ 815,000	$ 459,150	$ 1,274,150
2025-26	4.000	855,000	421,675	1,276,675
2026-27	4.000	890,000	386,775	1,276,775
2027-28	3.000	920,000	355,175	1,275,175
2028-29	3.000	950,000	327,125	1,277,125
2029-30	3.125	980,000	297,563	1,277,563
2030-31	5.000	1,020,000	256,750	1,276,750
2031-32	5.000	1,070,000	204,500	1,274,500
2032-33	5.000	1,125,000	149,625	1,274,625
2033-34	5.000	1,185,000	91,875	1,276,875
2034-35	5.000	1,245,000	31,125	1,276,125
	Total	**$ 11,055,000**	**$ 2,981,338**	**$ 14,036,338**

City of Conroe
Water and Sewer
Debt Requirements

Description: Series 2015 Water and Sewer System Revenue Bonds
Date of Issue: September 24, 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: $ 9,920,000
Paying Agent: Bank of New York
Payments: November 15th (P) & May 15th

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	3.000	$ 675,000	$ 379,669	$ 1,054,669
2025-26	3.000	705,000	352,219	1,057,219
2026-27	3.000	725,000	330,769	1,055,769
2027-28	3.000	745,000	308,719	1,053,719
2028-29	3.125	770,000	285,994	1,055,994
2029-30	4.000	795,000	262,022	1,057,022
2030-31	4.000	820,000	233,200	1,053,200
2031-32	4.000	855,000	199,700	1,054,700
2032-33	5.000	890,000	164,800	1,054,800
2033-34	5.000	930,000	123,750	1,053,750
2034-35	5.000	980,000	76,000	1,056,000
2035-36	5.000	1,030,000	25,750	1,055,750
	Total	**$ 9,920,000**	**$ 2,742,591**	**$ 12,662,591**

City of Conroe
Water and Sewer
Debt Requirements

Description: Series 2017B-1 Water and Sewer System Certificates of Obligation
Date of Issue: September 21, 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: $ 7,185,000
Amount Outstanding: $ 5,575,000
Paying Agent: Bank of New York
Payments: November 15th (P) & May 15th

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	2.000	$ 295,000	$ 227,950	$ 522,950
2025-26	4.000	305,000	218,900	523,900
2026-27	5.000	320,000	204,800	524,800
2027-28	5.000	335,000	188,425	523,425
2028-29	5.000	355,000	171,175	526,175
2029-30	5.000	370,000	153,050	523,050
2030-31	4.000	390,000	136,000	526,000
2031-32	4.000	405,000	120,100	525,100
2032-33	4.000	420,000	103,600	523,600
2033-34	4.000	440,000	86,400	526,400
2034-35	4.000	455,000	68,500	523,500
2035-36	4.000	475,000	49,900	524,900
2036-37	4.000	495,000	30,500	525,500
2037-38	4.000	515,000	10,300	525,300
	Total	**$ 5,575,000**	**$ 1,769,600**	**$ 7,344,600**

City of Conroe
Water and Sewer
Debt Requirements

Description: Series 2017B-2 Water and Sewer System Certificates of Obligation
Date of Issue: September 21, 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: $ 14,405,000
Amount Outstanding: $ 11,165,000
Paying Agent: Bank of New York
Payments: November 15th (P) & May 15th

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	2.000	$ 595,000	$ 456,400	$ 1,051,400
2025-26	4.000	615,000	438,150	1,053,150
2026-27	5.000	640,000	409,850	1,049,850
2027-28	5.000	675,000	376,975	1,051,975
2028-29	5.000	705,000	342,475	1,047,475
2029-30	5.000	745,000	306,225	1,051,225
2030-31	4.000	775,000	272,100	1,047,100
2031-32	4.000	810,000	240,400	1,050,400
2032-33	4.000	845,000	207,300	1,052,300
2033-34	4.000	875,000	172,900	1,047,900
2034-35	4.000	915,000	137,100	1,052,100
2035-36	4.000	950,000	99,800	1,049,800
2036-37	4.000	990,000	61,000	1,051,000
2037-38	4.000	1,030,000	20,600	1,050,600
	Total	**$ 11,165,000**	**$ 3,541,275**	**$ 14,706,275**

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: $ 10,585,000
Paying Agent: Bank of New York
Payments: November 15th (P) & May 15th

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	5.000	$ 1,325,000	$ 476,675	$ 1,801,675
2025-26	5.000	1,380,000	414,050	1,794,050
2026-27	4.000	1,445,000	350,650	1,795,650
2027-28	5.000	1,515,000	283,875	1,798,875
2028-29	5.000	1,590,000	206,250	1,796,250
2029-30	5.000	1,665,000	124,875	1,789,875
2030-31	5.000	1,665,000	41,625	1,706,625
	Total	**$ 10,585,000**	**$ 1,898,000**	**$ 12,483,000**

City of Conroe
Water and Sewer
Debt Requirements

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

Amount Issued: $ 86,845,000
Amount Outstanding: $ 76,540,000
Paying Agent: Bank of New York
Payments: November 15th (P) & May 15th

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	5.000	$ 3,450,000	$ 3,740,750	$ 7,190,750
2025-26	5.000	3,620,000	3,564,000	7,184,000
2026-27	5.000	3,820,000	3,378,000	7,198,000
2027-28	5.000	4,015,000	3,182,125	7,197,125
2028-29	5.000	4,215,000	2,976,375	7,191,375
2029-30	5.000	4,430,000	2,760,250	7,190,250
2030-31	5.000	4,750,000	2,530,750	7,280,750
2031-32	5.000	5,200,000	2,282,000	7,482,000
2032-33	5.000	5,335,000	2,018,625	7,353,625
2033-34	5.000	5,615,000	1,744,875	7,359,875
2034-35	5.000	5,890,000	1,457,250	7,347,250
2035-36	5.000	6,185,000	1,155,375	7,340,375
2036-37	5.000	6,480,000	838,750	7,318,750
2037-38	5.000	6,710,000	509,000	7,219,000
2038-39	5.000	6,825,000	170,625	6,995,625
	Total	**$ 76,540,000**	**$ 32,308,750**	**$ 108,848,750**

City of Conroe
Water and Sewer
Debt Requirements

Description: Series 2019B Water and Sewer System Certificates of Obligation
Date of Issue: December 17, 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: $ 19,915,000
Amount Outstanding: $ 17,335,000
Paying Agent: Bank of New York
Payments: November 15th (P) & May 15th

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	4.150	$ 735,000	$ 765,125	$ 1,500,125
2025-26	4.150	770,000	727,500	1,497,500
2026-27	4.150	810,000	688,000	1,498,000
2027-28	4.150	850,000	646,500	1,496,500
2028-29	4.150	895,000	602,875	1,497,875
2029-30	4.150	940,000	557,000	1,497,000
2030-31	4.150	990,000	508,750	1,498,750
2031-32	4.150	1,040,000	458,000	1,498,000
2032-33	4.150	1,095,000	404,625	1,499,625
2033-34	4.150	1,150,000	348,500	1,498,500
2034-35	4.150	1,210,000	289,500	1,499,500
2035-36	4.150	1,265,000	233,950	1,498,950
2036-37	4.150	1,315,000	182,350	1,497,350
2037-38	4.150	1,370,000	128,650	1,498,650
2038-39	4.150	1,425,000	72,750	1,497,750
2039-40	4.150	1,475,000	22,125	1,497,125
	Total	**$ 17,335,000**	**$ 6,636,200**	**$ 23,971,200**

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: $ 3,850,000
Amount Outstanding: $ 2,675,000
Paying Agent: Bank of New York
Payments: March 1 st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	5.000	$ 335,000	$ 125,375	$ 460,375
2025-26	5.000	355,000	108,125	463,125
2026-27	5.000	370,000	90,000	460,000
2027-28	5.000	385,000	71,125	456,125
2028-29	5.000	410,000	51,250	461,250
2029-30	5.000	435,000	30,125	465,125
2030-31	5.000	385,000	9,625	394,625
	Total	**$ 2,675,000**	**$ 485,625**	**$ 3,160,625**

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: $ 13,430,000
Amount Outstanding: $ 12,075,000
Paying Agent: Bank of New York
Payments: November 15th (P) & May 15th

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	5.000	$ 495,000	$ 431,075	$ 926,075
2025-26	5.000	520,000	405,700	925,700
2026-27	5.000	550,000	378,950	928,950
2027-28	5.000	580,000	350,700	930,700
2028-29	5.000	605,000	321,075	926,075
2029-30	5.000	640,000	289,950	929,950
2030-31	3.000	670,000	257,200	927,200
2031-32	3.000	700,000	229,950	929,950
2032-33	3.000	720,000	208,650	928,650
2033-34	3.000	740,000	186,750	926,750
2034-35	3.000	765,000	164,175	929,175
2035-36	3.000	785,000	140,925	925,925
2036-37	3.000	810,000	117,000	927,000
2037-38	3.000	835,000	92,325	927,325
2038-39	3.000	860,000	66,900	926,900
2039-40	3.000	885,000	40,725	925,725
2040-41	3.000	915,000	13,725	928,725
	Total	**$ 12,075,000**	**$ 3,695,775**	**$ 15,770,775**

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: $ 5,630,000
Paying Agent: Bank of New York
Payments: March 1 st (P) & September 1st

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	3.750	$ 690,000	$ 264,250	$ 954,250
2025-26	3.750	725,000	228,875	953,875
2026-27	3.750	760,000	191,750	951,750
2027-28	3.750	800,000	152,750	952,750
2028-29	3.750	840,000	111,750	951,750
2029-30	3.750	885,000	68,625	953,625
2030-31	3.750	930,000	23,250	953,250
	Total	**$ 5,630,000**	**$ 1,041,250**	**$ 6,671,250**

City of Conroe
Water and Sewer
Debt Requirements

Description: Series 2021C Water and Sewer System Certificates of Obligation
Date of Issue: December 9, 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: $ 20,860,000
Paying Agent: Bank of New York
Payments: May 15th (P) & November 15th

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
	Total	**$ 20,860,000**	**$ 6,343,425**	**$ 27,203,425**

City of Conroe
Water and Sewer
Debt Requirements

Description: Limited Tax Refunding Bonds, Series 2021
Date of Issue: December 9, 2021
Purpose: Refund of 2011 and 2012 Water and Sewer System Revenue Bonds and related issuance costs.

Amount Issued: $ 12,170,000
Amount Outstanding: $ 10,370,000
Paying Agent: Bank of New York
Payments: November 15th (P) & May 15th

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
	Total	**$ 10,370,000**	**$ 2,343,075**	**$ 12,713,075**

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: $ 44,240,000
Paying Agent: Bank of New York
Payments: November 15th (P) & May 15th

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
	Total	**$ 44,240,000**	**$ 23,468,313**	**$ 67,708,313**

City of Conroe
Water and Sewer
Debt Requirements

Description: Limited Tax Refunding Bonds, Series 2023
Date of Issue: December 7, 2023
Purpose: Refund of 2013 Water and Sewer System Revenue Bonds and related issuance costs.

Amount Issued: $ 2,930,000
Amount Outstanding: $ 2,925,000
Paying Agent: TBD
Payments: November 15th (P) & May 15th

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	5.000	$ 295,000	$ 138,875	$ 433,875
2025-26	5.000	310,000	123,750	433,750
2026-27	5.000	90,000	113,750	203,750
2027-28	5.000	100,000	109,000	209,000
2028-29	5.000	105,000	103,875	208,875
2029-30	5.000	345,000	92,625	437,625
2030-31	5.000	385,000	74,375	459,375
2031-32	5.000	410,000	54,500	464,500
2032-33	5.000	430,000	33,500	463,500
2033-34	5.000	455,000	11,375	466,375
	Total	**$ 2,925,000**	**$ 855,625**	**$ 3,780,625**

City of Conroe
Water and Sewer
Debt Requirements

Description: Series 2024A Water and Sewer System Certificate of Obligation Bonds
Date of Issue: February 6, 2024
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: $ 32,155,000
Amount Outstanding: $ 32,155,000
Paying Agent: Bank of New York
Payments: November 15th (P) & May 15th

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	5.000	$ -	$ 2,020,493	$ 2,020,493
2025-26	5.000	1,040,000	1,558,700	2,598,700
2026-27	5.000	1,095,000	1,505,325	2,600,325
2027-28	5.000	1,150,000	1,449,200	2,599,200
2028-29	5.000	1,210,000	1,390,200	2,600,200
2029-30	5.000	1,270,000	1,328,200	2,598,200
2030-31	5.000	1,340,000	1,262,950	2,602,950
2031-32	5.000	1,405,000	1,194,325	2,599,325
2032-33	5.000	1,480,000	1,122,200	2,602,200
2033-34	5.000	1,555,000	1,046,325	2,601,325
2034-35	5.000	1,635,000	966,575	2,601,575
2035-36	5.000	1,715,000	882,825	2,597,825
2036-37	5.000	1,805,000	794,825	2,599,825
2037-38	5.000	1,900,000	702,200	2,602,200
2038-39	5.000	1,995,000	604,825	2,599,825
2039-40	5.000	2,100,000	502,450	2,602,450
2040-41	4.000	2,205,000	394,825	2,599,825
2041-42	5.000	2,305,000	293,600	2,598,600
2042-43	5.000	2,415,000	187,125	2,602,125
2043-44	5.000	2,535,000	63,375	2,598,375
	Total	**$ 32,155,000**	**$ 19,270,543**	**$ 51,425,543**

City of Conroe
Water and Sewer
Debt Requirements

Description: Series 2024C Water and Sewer Certificate of Obligation Bonds (Proposed)
Date of Issue: TBD
Purpose: TBD

Amount Issued: $ 45,515,000
Amount Outstanding: $ 45,515,000
Paying Agent: TBD
Payments: November 15th (P) & May 15th

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	0.000		$ 981,101	$ 981,101
2025-26	0.000	1,515,000	1,790,300	3,305,300
2026-27	0.000	1,580,000	1,728,400	3,308,400
2027-28	0.000	1,640,000	1,664,000	3,304,000
2028-29	0.000	1,710,000	1,597,000	3,307,000
2029-30	0.000	1,780,000	1,527,200	3,307,200
2030-31	0.000	1,850,000	1,454,600	3,304,600
2031-32	0.000	1,925,000	1,379,100	3,304,100
2032-33	0.000	2,005,000	1,300,500	3,305,500
2033-34	0.000	2,085,000	1,218,700	3,303,700
2034-35	0.000	2,175,000	1,133,500	3,308,500
2035-36	0.000	2,260,000	1,044,800	3,304,800
2036-37	0.000	2,355,000	952,500	3,307,500
2037-38	0.000	2,450,000	856,400	3,306,400
2038-39	0.000	2,550,000	756,400	3,306,400
2039-40	0.000	2,655,000	652,300	3,307,300
2040-41	0.000	2,760,000	544,000	3,304,000
2041-42	0.000	2,875,000	431,300	3,306,300
2042-43	0.000	2,990,000	314,000	3,304,000
2043-44	0.000	3,115,000	191,900	3,306,900
2044-45	0.000	3,240,000	64,800	3,304,800
	Total	**$ 45,515,000**	**$ 21,582,801**	**$ 67,097,801**

CONROE INDUSTRIAL DEVELOPMENT CORPORATION (CIDC) DEBT SERVICE FUND

FY 24-25 Budget Summary
Conroe Industrial Development Corporation
Debt Service Fund

Type	Actual FY 22-23	Amended FY 23-24	Estimate FY 23-24	$ Change Amend/Est	Proposed FY 24-25	$ Change Bdgt/Bdgt	% Change Bdgt/Bdgt
Beginning Fund Balance:		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**N/A**
Revenues:							
Revenues	$ 6,448,606	$ 6,448,714	$ 6,449,689	$ 975	$ 6,445,897	$ (2,817)	0.0%
Total Revenues	**$ 6,448,606**	**$ 6,448,714**	**$ 6,449,689**	**$ 975**	**$ 6,445,897**	**$ (2,817)**	**0.0%**
Total Resources:	**$ 6,448,606**	**$ 6,448,714**	**$ 6,449,689**	**$ 975**	**$ 6,445,897**	**$ (2,817)**	**0.0%**
Expenditures:							
CIDC Debt	$ 6,448,755	$ 6,448,714	$ 6,449,689	$ (975)	$ 6,445,897	$ (2,817)	0.0%
Total Expenditures	**$ 6,448,755**	**$ 6,448,714**	**$ 6,449,689**	**$ (975)**	**$ 6,445,897**	**$ (2,817)**	**0.0%**
New Fund Balance:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

CIDC Debt Service Revenues

Account	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
6550 - Transfer In	$ 6,448,606	$ 6,448,714	$ 6,449,689	$ 6,445,897
Transfers In Subtotal	**$ 6,448,606**	**$ 6,448,714**	**$ 6,449,689**	**$ 6,445,897**
Total Revenues	**$ 6,448,606**	**$ 6,448,714**	**$ 6,449,689**	**$ 6,445,897**

CIDC Debt Service 009-9200

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Debt Service	$ 6,448,755	$ 6,448,714	$ 6,449,689	$ 6,445,897
Total	**$ 6,448,755**	**$ 6,448,714**	**$ 6,449,689**	**$ 6,445,897**

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

Fiscal Year	Bonds Outstanding	Principal	Interest	Total
2024-25	53,055,000	$ 4,580,000	$ 1,865,897	$ 6,445,897
2025-26	48,475,000	4,715,000	1,733,540	6,448,540
2026-27	43,760,000	4,850,000	1,596,221	6,446,221
2027-28	38,910,000	4,995,000	1,454,116	6,449,116
2028-29	33,915,000	5,145,000	1,306,724	6,451,724
2029-30	28,770,000	5,325,000	1,122,179	6,447,179
2030-31	23,445,000	4,950,000	930,463	5,880,463
2031-32	18,495,000	5,145,000	735,014	5,880,014
2032-33	13,350,000	4,455,000	544,000	4,999,000
2033-34	8,895,000	1,340,000	355,800	1,695,800
2034-35	7,555,000	1,395,000	302,200	1,697,200
2035-36	6,160,000	1,450,000	246,400	1,696,400
2036-37	4,710,000	1,510,000	188,400	1,698,400
2037-38	3,200,000	1,570,000	128,000	1,698,000
2038-39	1,630,000	1,630,000	65,200	1,695,200
TOTAL		**$ 53,055,000**	**$ 12,574,152**	**$ 65,629,152**

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: $ 6,790,000

Paying Agent: Bank of Texas

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

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	2.900	$ 1,065,000	$ 196,910	$ 1,261,910
2025-26	2.900	1,090,000	166,025	1,256,025
2026-27	2.900	1,125,000	134,415	1,259,415
2027-28	2.900	1,160,000	101,790	1,261,790
2028-29	2.900	1,160,000	68,150	1,228,150
2029-30	2.900	1,190,000	34,510	1,224,510
	Total	**$ 6,790,000**	**$ 701,800**	**$ 7,491,800**

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: $ 17,915,000
Paying Agent: Bank of New York
Payments: March 1st & September 1st (P)

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	4.320	$ 1,020,000	$ 773,928	$ 1,793,928
2025-26	4.320	1,070,000	729,864	1,799,864
2026-27	4.320	1,115,000	683,640	1,798,640
2027-28	4.320	1,160,000	635,472	1,795,472
2028-29	4.320	2,280,000	585,360	2,865,360
2029-30	4.320	2,375,000	486,864	2,861,864
2030-31	4.320	2,825,000	384,264	3,209,264
2031-32	4.320	2,945,000	262,224	3,207,224
2032-33	4.320	3,125,000	135,000	3,260,000
	Total	**$ 17,915,000**	**$ 4,676,616**	**$ 22,591,616**

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: $ 17,315,000

Paying Agent: Bank of New York

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

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	4.250	$ 670,000	$ 750,500	$ 1,420,500
2025-26	4.250	705,000	717,000	1,422,000
2026-27	4.250	735,000	681,750	1,416,750
2027-28	4.250	775,000	645,000	1,420,000
2028-29	4.250	815,000	606,250	1,421,250
2029-30	4.250	855,000	565,500	1,420,500
2030-31	4.250	1,235,000	522,750	1,757,750
2031-32	4.250	1,300,000	461,000	1,761,000
2032-33	4.250	1,330,000	409,000	1,739,000
2033-34	4.250	1,340,000	355,800	1,695,800
2034-35	4.250	1,395,000	302,200	1,697,200
2035-36	4.250	1,450,000	246,400	1,696,400
2036-37	4.250	1,510,000	188,400	1,698,400
2037-38	4.250	1,570,000	128,000	1,698,000
2038-39	4.250	1,630,000	65,200	1,695,200
	Total	**$ 17,315,000**	**$ 6,644,750**	**$ 23,959,750**

City of Conroe
Conroe Industrial Development Corporation
Sales Tax Bonds Debt Requirements

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

Amount Issued: $ 16,645,000
Amount Outstanding: $ 11,035,000
Paying Agent: N/A
Payments: March 1st & September 1st (P)

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2024-25	1.310	$ 1,825,000	$ 144,559	$ 1,969,559
2025-26	1.310	1,850,000	120,651	1,970,651
2026-27	1.310	1,875,000	96,416	1,971,416
2027-28	1.310	1,900,000	71,854	1,971,854
2028-29	1.310	890,000	46,964	936,964
2029-30	1.310	905,000	35,305	940,305
2030-31	1.310	890,000	23,449	913,449
2031-32	1.310	900,000	11,790	911,790
	Total	**$ 11,035,000**	**$ 550,986**	**$ 11,585,986**

CONVENTION CENTER DEBT SERVICE FUND

FY 24-25 Budget Summary
Convention Center Debt Service Fund

Type	Actual FY 22-23	Amended FY 23-24	Estimate FY 23-24	$ Change Amend/Est	Proposed FY 24-25	$ Change Bdgt/Bdgt	% Change Bdgt/Bdgt
Beginning Fund Balance:		**$ 18,113**	**$ 18,113**	**$ -**	**$ 18,113**	**$ -**	**0.0%**
Revenues:							
Revenues	$ 255,799	$ 834,392	$ 754,550	$ (79,842)	$ 835,300	$ 908	0.1%
Total Revenues	**$ 255,799**	**$ 834,392**	**$ 754,550**	**$ (79,842)**	**$ 835,300**	**$ 908**	**0.1%**
Total Resources:	**$ 255,799**	**$ 852,505**	**$ 772,663**	**$ (79,842)**	**$ 853,413**	**$ 908**	**0.1%**
Expenditures:							
GO Debt	$ 618,050	$ 754,550	$ 754,550	$ -	$ 835,300	$ 80,750	10.7%
Total Expenditures	**$ 618,050**	**$ 754,550**	**$ 754,550**	**$ -**	**$ 835,300**	**$ 80,750**	**10.7%**
New Fund Balance:		**$ 97,955**	**$ 18,113**	**$ (79,842)**	**$ 18,113**		

Convention Center Debt Service Fund Revenues

Account	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
6550 - Transfer In	$ 255,799	$ 834,392	$ 754,550	$ 835,300
Transfers In Subtotal	**$ 255,799**	**$ 834,392**	**$ 754,550**	**$ 835,300**
Total Revenues	**$ 255,799**	**$ 834,392**	**$ 754,550**	**$ 835,300**

Convention Center Debt Service Fund 014-1010

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Debt Service	$ 618,050	$ 754,550	$ 754,550	$ 835,300
Total	**$ 618,050**	**$ 754,550**	**$ 754,550**	**$ 835,300**

City of Conroe
Schedule of Requirements
All Convention Center Bonds

Fiscal Year	Bonds Outstanding	Principal	Interest	Total
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		**$ 17,250,000**	**$ 6,082,625**	**$ 23,332,625**

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: $ 17,250,000

Amount Outstanding: $ 17,250,000

Paying Agent: Bank of New York

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

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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
	Total	**$ 17,250,000**	**$ 6,082,625**	**$ 23,332,625**



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CONROE INDUSTRIAL DEVELOPMENT CORPORATION (CIDC) REVENUE CLEARING FUND

FY 24-25 Budget Summary
Conroe Industrial Development Corporation
Revenue Clearing Fund

Type	Actual FY 22-23	Amended FY 23-24	Estimate FY 23-24	$ Change Amend/Est	Proposed FY 24-25	$ Change Bdgt/Bdgt	% Change Bdgt/Bdgt
Beginning Fund Balance:		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**N/A**
Revenues:							
Revenues	$ 17,660,966	$ 17,146,376	$ 17,315,381	$ 169,005	$ 16,819,540	$ (326,836)	-1.9%
Total Revenues	**$ 17,660,966**	**$ 17,146,376**	**$ 17,315,381**	**$ 169,005**	**$ 16,819,540**	**$ (326,836)**	**-1.9%**
Total Resources:	**$ 17,660,966**	**$ 17,146,376**	**$ 17,315,381**	**$ 169,005**	**$ 16,819,540**	**$ (326,836)**	**-1.9%**
Expenditures:							
Revenue Clearing	$ 17,533,632	$ 17,146,376	$ 17,315,381	$ (169,005)	$ 16,819,540	$ (326,836)	-1.9%
Total Expenditures	**$ 17,533,632**	**$ 17,146,376**	**$ 17,315,381**	**$ (169,005)**	**$ 16,819,540**	**$ (326,836)**	**-1.9%**
New Fund Balance:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

CIDC Revenue Clearing Revenues

Account	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
4040 - Sales Tax	$ 17,660,966	$ 17,146,376	$ 17,315,381	$ 16,819,540
Sales Tax Collections Subtotal	**$ 17,660,966**	**$ 17,146,376**	**$ 17,315,381**	**$ 16,819,540**
Total Revenues	**$ 17,660,966**	**$ 17,146,376**	**$ 17,315,381**	**$ 16,819,540**

CIDC Revenue Clearing 009-9400

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Transfers Out	$ 17,533,632	$ 17,146,376	$ 17,315,381	$ 16,819,540
Total	**$ 17,533,632**	**$ 17,146,376**	**$ 17,315,381**	**$ 16,819,540**



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CONROE INDUSTRIAL DEVELOPMENT CORPORATION (CIDC) GENERAL FUND

FY 24-25 Budget Summary
Conroe Industrial Development Corporation
General Fund

Type	Actual FY 22-23	Amended FY 23-24	Estimate FY 23-24	$ Change Amend/Est	Proposed FY 24-25	$ Change Bdgt/Bdgt	% Change Bdgt/Bdgt
Beginning Fund Balance:		**$ 34,561,987**	**$ 34,561,987**	**$ -**	**$ 26,957,372**	**$ -**	**0.0%**
Revenues:							
Revenues	$ 20,978,253	$ 10,798,662	$ 15,633,086	$ 4,834,424	$ 10,983,688	$ 185,026	1.7%
Total Revenues	**$ 20,978,253**	**$ 10,798,662**	**$ 15,633,086**	**$ 4,834,424**	**$ 10,983,688**	**$ 185,026**	**1.7%**
Total Resources:	**$ 20,978,253**	**$ 45,360,649**	**$ 50,195,073**	**$ 4,834,424**	**$ 37,941,060**	**$ 185,026**	**0.4%**
Expenditures:							
CIDC General Fund	$ 7,798,450	$ 17,075,805	$ 17,606,618	$ (530,813)	$ 18,190,492	$ 1,114,687	6.5%
Total Expenditures	**$ 7,798,450**	**$ 17,075,805**	**$ 17,606,618**	**$ (530,813)**	**$ 18,190,492**	**$ 1,114,687**	**6.5%**
Debt Service Reserve:	**$ -**	**$ 5,631,083**	**$ 5,631,083**			**$ -**	
New Fund Balance:	**$ -**	**$ 22,653,761**	**$ 26,957,372**	**$ 4,303,611**	**$ 19,750,568**	**$ -**	

Incentive Agreements (10%)	**Budget FY 24-25**
Breakdown of Economic Development Contracts:	
Ameritex Machine and Fab, LLC	$ 34,988
Bauer America 2022	201,879
Bauer Equipment America, Inc	106,235
Eleet Cryogenics	41,798
Five Below	252,369
Galdisa USA, Inc.	57,135
Hewlett Packard Enterprises (HPE)	75,985
McKesson	264,435
Memstar	114,089
Old Dominion Freight Line	34,963
Pipeline Packaging	54,669
Sabre Industries, Inc 2019	47,680
Southern Star Buske, LLC	37,138
Stainless Structurals	31,407
Steris	13,718
Texas Tissue Converting, LLC	95,320
VGXI, Inc.	215,095
Available for additional incentives	3,051
TOTAL ALL AGREEMENTS	**$ 1,681,954**

FY 24-25 Supplemental Requests
Conroe Industrial Development Corporation Fund

Department/Division		ID	Supplemental Request Title	Requested Amount[1]	FY 23-24 Purchase[2]	FY 24-25 Approved[3]	Type
009-9000	CIDC General Fund	1943	TERF Contribution	$ 6,299	$ -	$ 6,299	Replacement Equipment
009-9000	CIDC General Fund	2152	2% COLA	13,343	-	-	Enhanced Program
009-9000	CIDC General Fund	2170	2.5-5.5% Merit (Non-Civil Service Only)	28,580		28,580	Enhanced Program
009-9000	CIDC General Fund	2149	Hotel Cash Flow Injection	1,234,295	-	-	Enhanced Program
009-9000	CIDC General Fund	2165	Health, Dental & Vision Increase	12,655		12,655	Enhanced Program
	CIDC General Fund Total			**$ 1,295,172**	**$ -**	**$ 47,534**	

Definitions:

1. Requested Amount - The total cost of the project. Also, the cost that was requested through the supplemental request.
2. FY 23-24 Purchase - The amount approved for purchase with savings in the current fiscal year, rather than purchasing the item in the next fiscal year.
3. FY 24-25 Approved - These items are included in the Operating Budget as supplementals.

Notes:

If there is no funding listed in the FY 23-24 Purchase or FY 24-25 Approved columns, then the supplemental request was not approved for funding.

CIDC General Fund Revenues

Account	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
6030 - Lease Income	$ 4,000	$ 1,000	$ 6,681	$ 7,308
Lease Income Subtotal	**$ 4,000**	**$ 1,000**	**$ 6,681**	**$ 7,308**
6010 - Interest On Investments	903,001	100,000	1,539,389	602,737
Investment Income Subtotal	**$ 903,001**	**$ 100,000**	**$ 1,539,389**	**$ 602,737**
6015 - FMV Adjustment - Investments	60,996	-	-	-
Net Change in Fair Value of Investments Subtotal	**$ 60,996**	**$ -**	**$ -**	**$ -**
6035 - Land Sales	8,925,230	-	3,221,324	-
Miscellaneous Subtotal	**$ 8,925,230**	**$ -**	**$ 3,221,324**	**$ -**
6550 - Transfer In	11,085,025	10,697,662	10,865,692	10,373,643
Transfers In Subtotal	**$ 11,085,025**	**$ 10,697,662**	**$ 10,865,692**	**$ 10,373,643**
Total Revenues	**$ 20,978,252**	**$ 10,798,662**	**$ 15,633,086**	**$ 10,983,688**

CIDC General Fund 009-9000

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 that is appointed by City Council.

Accomplishments for FY 2023 - 2024

- ✓ 6 business attraction projects and 2 business expansion projects for $50.14M in CapEx and 100 jobs.
- ✓ 438 leads and 17 request for proposal responses generated; 10 marketing/recruitment trips.
- ✓ 5 land sales for 81.4 acres and $8.9M in land sales to close in FY2023.
- ✓ Earned the TEDC Economic Excellence Award for the sixth year in a row February 2024.
- ✓ Continued BRE activities such as company assistance and visits and three committees.
- ✓ Hosted the Inaugural Youth to Career Fair on October 24, 2023.
- ✓ Hosted the 12th Annual Job Fair on January 23, 2024.
- ✓ Successfully submitted and granted a 1 Million Cups chapter from the Kaufman Foundation.
- ✓ Made presentations on economic development to 10+ local organizations.
- ✓ Represented on Team Texas, Main Street, Tourist Council, Chamber, GCWB, and GCEDD.

Goals & Objectives for FY 2024 - 2025

- Recruit businesses and expansions for the City of Conroe.
- Sell property in Conroe Park North and Deison Technology Park.
- Continue existing business retention and expansion program for the City of Conroe.
- Host events to improve workforce development (Job Fair and Youth to Career Fair).
- Create program to support entrepreneurs in Conroe.
- Continue participation in recruitment trips and events with TxEDC, Team Texas, and the GHP.
- Represent the City of Conroe with TEDC, IEDC, SEDC, IAMC (key economic development organizations).
- Promote economic development for the City of Conroe through public speaking events.

CIDC General Fund 009-9000

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 798,876	$ 1,045,470	$ 1,103,958	$ 803,638
Supplies	10,904	20,252	13,151	19,500
Contractual	2,053,068	2,608,840	2,304,809	2,406,930
Capital Outlay	-	22,800	22,800	-
Transfers Out	4,935,601	13,378,443	14,161,900	14,960,424
Total	**$ 7,798,449**	**$ 17,075,805**	**$ 17,606,618**	**$ 18,190,492**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
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

VEHICLE & EQUIPMENT REPLACEMENT FUND

FY 24-25 Budget Summary
Vehicle and Equipment Replacement Fund

Type	Actual FY 22-23	Amended FY 23-24	Estimate FY 23-24	$ Change Amend/Est	Proposed FY 24-25	$ Change Bdgt/Bdgt	% Change Bdgt/Bdgt
Beginning Fund Balance:		**$ 6,631,993**	**$ 6,631,993**	**$ -**	**$ 6,469,790**	**$ -**	**0.0%**
Revenues:							
Revenues	$ 2,779,453	$ 4,711,543	$ 5,339,653	$ 628,110	$ 4,728,056	$ 16,513	0.4%
Total Revenues	**$ 2,779,453**	**$ 4,711,543**	**$ 5,339,653**	**$ 628,110**	**$ 4,728,056**	**$ 16,513**	**0.4%**
Total Resources:	**$ 2,779,453**	**$ 11,343,536**	**$ 11,971,646**	**$ 628,110**	**$ 11,197,846**	**$ 16,513**	**0.1%**
Expenditures:							
Capital	$ 2,430,880	$ 5,482,351	$ 5,501,856	$ (19,505)	$ 4,456,608	$ (1,025,743)	-18.7%
Total Expenditures	**$ 2,430,880**	**$ 5,482,351**	**$ 5,501,856**	**$ (19,505)**	**$ 4,456,608**	**$ (1,025,743)**	**-18.7%**
New Fund Balance:		**$ 5,861,185**	**$ 6,469,790**	**$ 608,605**	**$ 6,741,238**		

FY 24-25 Supplemental Requests
Vehicle Equipment Replacement Fund

Department/Division	Replacing Unit	Supplemental Request Title	Total Requested Amount	Approved VERF Funding	Type	Notes
001-1202 - Police Support Services	1620	Chevrolet Traverse SUV	40,350	25,000	Vehicle Equipment Replacement Fund	Upgrade Sedan to SUV
Police Support Services Total			**$ 40,350**	**$ 25,000**		
001-1203 - Police Patrol	1632	Chevy Tahoe PPV	51,980	26,026	Vehicle Equipment Replacement Fund	Chevrolet Caprice upgraded to a Tahoe
001-1203 - Police Patrol	1754	Chevy Tahoe PPV	51,980	26,026	Vehicle Equipment Replacement Fund	Chevrolet Caprice upgraded to a Tahoe
001-1203 - Police Patrol	1763	Chevy Tahoe PPV	51,980	26,026	Vehicle Equipment Replacement Fund	Chevrolet Caprice upgraded to a Tahoe
001-1203 - Police Patrol	1814	Chevy Tahoe PPV	51,980	51,980	Vehicle Equipment Replacement Fund	Like for like replacement
001-1203 - Police Patrol	1816	Chevy Tahoe PPV	51,980	51,980	Vehicle Equipment Replacement Fund	Like for like replacement
001-1203 - Police Patrol	1818	Chevy Tahoe PPV	51,980	51,980	Vehicle Equipment Replacement Fund	Like for like replacement
001-1203 - Police Patrol	1819	Chevy Tahoe PPV	51,980	51,980	Vehicle Equipment Replacement Fund	Like for like replacement
001-1203 - Police Patrol	1820	Chevy Tahoe PPV	51,980	51,980	Vehicle Equipment Replacement Fund	Like for like replacement
001-1203 - Police Patrol	1833	Chevy Tahoe PPV	51,980	51,980	Vehicle Equipment Replacement Fund	Like for like replacement
001-1203 - Police Patrol	1959	Chevy Tahoe PPV	51,980	51,980	Vehicle Equipment Replacement Fund	Like for like replacement
001-1203 - Police Patrol	1961	Chevy Tahoe PPV	51,980	51,980	Vehicle Equipment Replacement Fund	Like for like replacement
001-1203 - Police Patrol	1973	Chevy Tahoe PPV	51,980	51,980	Vehicle Equipment Replacement Fund	Like for like replacement
001-1203 - Police Patrol	1974	Chevy Tahoe PPV	51,980	51,980	Vehicle Equipment Replacement Fund	Like for like replacement
001-1203 - Police Patrol	1976	Chevy Tahoe PPV	51,980	51,980	Vehicle Equipment Replacement Fund	Like for like replacement
001-1203 - Police Patrol	1977	Chevy Tahoe PPV	51,980	51,980	Vehicle Equipment Replacement Fund	Like for like replacement
001-1203 - Police Patrol	1980	Chevy Tahoe PPV	51,980	51,980	Vehicle Equipment Replacement Fund	Like for like replacement
001-1203 - Police Patrol	1981	Chevy Tahoe PPV	51,980	51,980	Vehicle Equipment Replacement Fund	Like for like replacement
Police Patrol Total			**$ 883,660**	**$ 805,798**		
001-1204 - Police Criminal Investigations	1507	Chevrolet 1500 Crew Cab	68,746	68,746	Vehicle Equipment Replacement Fund	Like for like replacement
Police Criminal Investigations Total			**$ 68,746**	**$ 68,746**		
001-1300 - Fire Department	1743	Chevy Silverado Crew Cab	60,000	60,000	Vehicle Equipment Replacement Fund	Like for like replacement
001-1300 - Fire Department	1148	Pierce Velocity 1500 Pumper	1,500,000	1,500,000	Vehicle Equipment Replacement Fund	Like for like replacement
Fire Department Total			**$ 1,560,000**	**$ 1,560,000**		
001-1420 - OJJCC	1127	Ford T350	$ 57,504	$ 57,504	Vehicle Equipment Replacement Fund	Like for like replacement
OJJCC Total			**$ 57,504**	**$ 57,504**		
001-1450 - Parks Operations	1437	Dodge 1500 4x4 Crew Cab	52,780	52,780	Vehicle Equipment Replacement Fund	Like for like replacement
Parks Operations Total			**$ 52,780**	**$ 52,780**		
001-1530 - Drainage Maintenance	0939	1/2 Ton 4X4 Crew Cab	52,000	52,000	Vehicle Equipment Replacement Fund	Like for like replacement
001-1530 - Drainage Maintenance	1724	1/2 Ton 4X4 Crew Cab	52,000	52,000	Vehicle Equipment Replacement Fund	Like for like replacement
Drainage Maintenance Total			**$ 104,000**	**$ 104,000**		
001-1540 - Street Maintenance	0618	12 Yard Dump Truck	223,000	223,000	Vehicle Equipment Replacement Fund	Like for like replacement
001-1540 - Street Maintenance	1224	12 Yard Dump Truck	223,000	223,000	Vehicle Equipment Replacement Fund	Like for like replacement
001-1540 - Street Maintenance	1635	1 1/2 Ton Crew Cab w/Utility Bed	82,000	82,000	Vehicle Equipment Replacement Fund	Like for like replacement
001-1540 - Street Maintenance	E0534	450P Dozer	137,000	137,000	Vehicle Equipment Replacement Fund	Like for like replacement
001-1540 - Street Maintenance	E1505	5075E Utility Tractor	44,000	44,000	Vehicle Equipment Replacement Fund	Like for like replacement
001-1540 - Street Maintenance	E1613	580SV Backhoe	118,000	118,000	Vehicle Equipment Replacement Fund	Like for like replacement
001-1540 - Street Maintenance	E1758	Kubota M7060HDC Mowing Tractor	55,000	55,000	Vehicle Equipment Replacement Fund	Like for like replacement
001-1540 - Street Maintenance	E1901	Boom Mower & Attachment	229,000	199,000	Vehicle Equipment Replacement Fund	Street Sweeper Upgrade
001-1540 - Street Maintenance	E1902	Boom Mower & Attachment	199,000	199,000	Vehicle Equipment Replacement Fund	Like for like replacement
Street Maintenance Total			**$ 1,310,000**	**$ 1,280,000**		
001-1550 - Signal Maintenance	1441	1/2 Ton 4X4 Extended Cab	52,000	52,000	Vehicle Equipment Replacement Fund	Like for like replacement
001-1550 - Signal Maintenance	1639	2 Ton Bucket Truck	175,000	175,000	Vehicle Equipment Replacement Fund	Like for like replacement
Signal Maintenance Total			**$ 227,000**	**$ 227,000**		
001-1570 - Engineering	1614	Ford F-150 4x4 1/2 ton Crew Cab	50,780	50,780	Vehicle Equipment Replacement Fund	Like for like replacement
Engineering Total			**$ 50,780**	**$ 50,780**		
Grand Total			**$ 4,354,820**	**$ 4,231,608**		

VERF

Vehicle & Equipment Replacement Fund Revenues

Account	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
6010 - Interest On Investments	$ 264,330	$ 132,935	$ 354,613	$ 135,162
Investment Income Subtotal	**$ 264,330**	**$ 132,935**	**$ 354,613**	**$ 135,162**
6036 - Sales Of Capital Assets	219,149	-	398,425	-
6060 - Unanticipated Revenues	10,325	-	8,007	-
Miscellaneous Subtotal	**$ 229,474**	**$ -**	**$ 406,432**	**$ -**
6550 - Transfer In	2,285,650	4,578,608	4,578,608	4,592,894
Transfers In Subtotal	**$ 2,285,650**	**$ 4,578,608**	**$ 4,578,608**	**$ 4,592,894**
Total Revenues	**$ 2,779,454**	**$ 4,711,543**	**$ 5,339,653**	**$ 4,728,056**

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 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Supplies	$ 11,219	$ -	$ 19,310	$ -
Contractual	261,565	224,805	225,000	225,000
Capital Outlay	2,158,095	5,257,546	5,257,546	4,231,608
Total	**$ 2,430,879**	**$ 5,482,351**	**$ 5,501,856**	**$ 4,456,608**



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WATER AND SEWER VEHICLE AND EQUIPMENT REPLACEMENT FUND

FY 24-25 Budget Summary
Water and Sewer
Vehicle and Equipment Replacement Fund

Type	Actual FY 22-23	Amended FY 23-24	Estimate FY 23-24	$ Change Amend/Est	Proposed FY 24-25	$ Change Bdgt/Bdgt	% Change Bdgt/Bdgt
Beginning Working Capital:		**$ 1,942,718**	**$ 1,942,718**	**$ -**	**$ 2,148,284**	**$ -**	**0.0%**
Revenues:							
Revenues	$ 488,295	$ 547,413	$ 572,111	$ 24,698	$ 510,775	$ (36,638)	-6.7%
Total Revenues	**$ 488,295**	**$ 547,413**	**$ 572,111**	**$ 24,698**	**$ 510,775**	**$ (36,638)**	**-6.7%**
Total Resources:	**$ 488,295**	**$ 2,490,131**	**$ 2,514,829**	**$ 24,698**	**$ 2,659,059**	**$ (36,638)**	**-1.5%**
Expenditures:							
Capital	$ 224,171	$ 366,545	$ 366,545	$ -	$ 937,240	$ 570,695	155.7%
Total Expenditures	**$ 224,171**	**$ 366,545**	**$ 366,545**	**$ -**	**$ 937,240**	**$ 570,695**	**155.7%**
New Fund Balance:		**$ 2,123,586**	**$ 2,148,284**	**$ 24,698**	**$ 1,721,819**		

FY 24-25 Supplemental Requests
Water Sewer Vehicle Equipment Replacement Fund

Department/Division	Replacing Unit	Supplemental Request Title	Total Requested Amount	Approved VERF Funding	Type	Notes
002-2800 - Utility Billing	1718	1/2 Ton Pickup	$ 62,000	$ 62,000	Vehicle Equipment Replacement Fund	Like for like replacement
Utility Billing Total			**$ 62,000**	**$ 62,000**		
002-2820 - Water	1436	1 1/2 Ton Crew Truck	82,000	82,000	Vehicle Equipment Replacement Fund	Like for like replacement
002-2820 - Water	1616	1/2 Ton 4x4 Crew Truck	52,000	52,000	Vehicle Equipment Replacement Fund	Like for like replacement
002-2820 - Water	1640	Crane Truck	120,000	120,000	Vehicle Equipment Replacement Fund	Like for like replacement
Water Total			**$ 254,000**	**$ 254,000**		
002-2882 - Sewer	1721	Vac Truck	501,240	501,240	Vehicle Equipment Replacement Fund	Like for like replacement
Sewer Total			**$ 501,240**	**$ 501,240**		
002-2883 - Pump & Motor Maintenance	1637	Crane Truck	120,000	120,000	Vehicle Equipment Replacement Fund	Like for like replacement
Pump & Motor Maintenance Total			**$ 120,000**	**$ 120,000**		
Grand Total			**$ 937,240**	**$ 937,240**		

Water & Sewer Vehicle & Equipment Replacement Fund Revenues

Account	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
6010 - Interest On Investments	$ 68,173	$ 66,772	$ 83,145	$ 34,822
Investment Income Subtotal	**$ 68,173**	**$ 66,772**	**$ 83,145**	**$ 34,822**
6036 - Sales Of Capital Assets	(3,456)	-	8,325	-
Miscellaneous Subtotal	**$ (3,456)**	**$ -**	**$ 8,325**	**$ -**
6550 - Transfer In	423,578	480,641	480,641	475,953
Transfers In Subtotal	**$ 423,578**	**$ 480,641**	**$ 480,641**	**$ 475,953**
Total Revenues	**$ 488,295**	**$ 547,413**	**$ 572,111**	**$ 510,775**

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 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Capital Outlay	$ 224,171	$ 366,545	$ 366,545	$ 937,240
Total	**$ 224,171**	**$ 366,545**	**$ 366,545**	**$ 937,240**



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HOTEL OCCUPANCY TAX FUND

FY 24-25 Budget Summary
Hotel Occupancy Tax Fund

Type	Actual FY 22-23	Amended FY 23-24	Estimate FY 23-24	$ Change Amend/Est	Proposed FY 24-25	$ Change Bdgt/Bdgt	% Change Bdgt/Bdgt
Beginning Fund Balance:		**$ 2,229,602**	**$ 2,229,602**	**$ -**	**$ 3,376,943**	**$ -**	**0.0%**
Revenues							
Revenues	$ 4,351,406	$ 3,539,508	$ 4,006,176	$ 466,668	$ 3,949,616	$ 410,108	11.6%
Total Revenues	**$ 4,351,406**	**$ 3,539,508**	**$ 4,006,176**	**$ 466,668**	**$ 3,949,616**	**$ 410,108**	**11.6%**
Total Resources:	**$ 4,351,406**	**$ 5,769,110**	**$ 6,235,778**	**$ 466,668**	**$ 7,326,559**	**$ 410,108**	**7.1%**
Expenses							
Con. & Vis. Bureau	$ 2,285,409	$ 3,247,252	$ 2,858,835	$ 388,417	$ 5,561,509	$ 2,314,257	71.3%
Total Expenditures	**$ 2,285,409**	**$ 3,247,252**	**$ 2,858,835**	**$ 388,417**	**$ 5,561,509**	**$ 2,314,257**	**71.3%**
New Fund Balance:		**$ 2,521,858**	**$ 3,376,943**	**$ 855,085**	**$ 1,765,050**		

FY 24-25 Supplemental Requests
Hotel Occupancy Tax Fund

Department/Division		ID	Supplemental Request Title	Requested Amount[1]	FY 23-24 Purchase[2]	FY 24-25 Approved[3]	Type
004-4010	Convention & Visitors Bureau	1943	TERF Contribution	$ 5,039	$ -	$ 5,039	Replacement Equipment
004-4010	Convention & Visitors Bureau	2128	Construction Cost for Visitor Center	1,650,000	-	1,650,000	Enhanced Program
004-4010	Convention & Visitors Bureau	2151	2% COLA	6,478	-	-	Enhanced Program
004-4010	Convention & Visitors Bureau	2169	2.5-5.5% Merit (Non-Civil Service Only)	14,005	-	14,005	Enhanced Program
004-4010	Convention & Visitors Bureau	2163	Health, Dental & Vision Increase	10,124	-	10,124	Enhanced Program
	Hot/Convention & Visitors Bureau Fund Total			**$ 1,685,646**	**$ -**	**$ 1,679,168**	

Definitions:

1. Requested Amount - The total cost of the project. Also, the cost that was requested through the supplemental request.
2. FY 23-24 Purchase - The amount approved for purchase with savings in the current fiscal year, rather than purchasing the item in the next fiscal year.
3. FY 24-25 Approved - These items are included in the Operating Budget as supplementals.

Notes:

If there is no funding listed in the FY 23-24 Purchase or FY 24-25 Approved columns, then the supplemental request was not approved for funding.

Hotel Occupancy Tax Fund Revenues

Account	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
4050 - Hotel Occupancy Tax	$ 2,931,003	$ 3,504,833	$ 3,903,638	$ 3,903,638
Other Tax Subtotal	**$ 2,931,003**	**$ 3,504,833**	**$ 3,903,638**	**$ 3,903,638**
6010 - Interest On Investments	66,139	34,675	102,507	45,978
Investment Income Subtotal	**$ 66,139**	**$ 34,675**	**$ 102,507**	**$ 45,978**
6060 - Unanticipated Revenues	1,342,242	-	31	-
Miscellaneous Subtotal	**$ 1,342,242**	**$ -**	**$ 31**	**$ -**
6550 - Transfer In	12,022	-	-	-
Transfers In Subtotal	**$ 12,022**	**$ -**	**$ -**	**$ -**
Total Revenues	**$ 4,351,406**	**$ 3,539,508**	**$ 4,006,176**	**$ 3,949,616**

Convention & Visitors Bureau 004-4010

The Conroe Convention and Visitors Bureau (CVB) develops and initiates projects, programs, and events to encourage and promote the tourist and convention industry within the City of Conroe, including programs promoting Conroe's historic structures, attractions, and hotels. The CVB Manager directs and manages the Convention and Visitors Bureau to meet the goals and objectives defined by the City Council. The CVB is responsible for the overall strategic marketing and business development plan and the direction of comprehensive public relations and advertising and marketing programs that provide hotel and Convention Center facility utilization and attract and develop visitors to other City of Conroe venues, facilities, attractions, and events.

Accomplishments for FY 2023 - 2024

- ✓ Transitioned leadership of CVB solo while assembling a new staff.
- ✓ Established roles, responsibilities, and relationships with organizations and groups as ex-officio board member. Continued partnerships with industry associations.
- ✓ Acquired Arts & Culture Grants from city and administered awards.
- ✓ Visualized and conceptualized form, function, and features for proposed new Visitor Center which aligned with the desire to incorporate the history of Conroe while also creating a warm, welcoming, and engaging visitor experience to elevate Conroe as a preferred destination.
- ✓ Successfully worked with the Hyatt Regency Conroe, as well as all other hotels and venues to book events and drive group business to Conroe. Brought Margaritaville current on its contractual obligations associated with the Tourism Promotion Agreement.
- ✓ Maintained varying metrics of growth in marketing reach, social media followers and engagement, hotel occupancy, ADR, and RevPar, and requests for information.

Goals & Objectives for FY 2024 - 2025

- Fully utilize functionality of all contracted services such as the Simpleview extranet, Crowdriff visual asset storage, marketing services and others to be more efficient in bringing groups and events to Conroe and extract the full fiscal value out of these expensive partnerships.
- Eliminate contracts providing duplicate or irrelevant services and/or data and information.
- Establish and reinforce Conroe as a preferred destination for both business and leisure travel by streamlining group acquisition and servicing.
- Execute a Tourism Action Plan with the help of an outside consultant.
- 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 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 420,235	$ 401,273	$ 353,082	$ 429,652
Supplies	11,433	15,500	23,752	15,500
Contractual	1,811,429	2,407,851	2,059,372	2,891,318
Capital Outlay	9,849	-	-	1,650,000
Transfers Out	32,463	422,629	422,629	575,039
Total	**$ 2,285,409**	**$ 3,247,253**	**$ 2,858,835**	**$ 5,561,509**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
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	9	42	55
Visitor Servicing - Event Attendees Hosted	27,360	47,600	68,000	72,000
Group Sales - Number of Leads Generated	12	75	150	175
Group Sales - Number of Potential Room Nights Generated	17,521	16,812	34,500	40,000

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) ENTITLEMENT FUND

FY 24-25 Budget Summary
Community Development Block Grant
Entitlement Fund

Type	Actual FY 22-23	Amended FY 23-24	Estimate FY 23-24	$ Change Amend/Est	Proposed FY 24-25	$ Change Bdgt/Bdgt	% Change Bdgt/Bdgt
Beginning Fund Balance:		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**N/A**
Revenues:							
Revenues	$ 302,227	$ 719,914	$ 734,580	$ 14,666	$ 668,832	$ (51,082)	-7.1%
Total Revenues	**$ 302,227**	**$ 719,914**	**$ 734,580**	**$ 14,666**	**$ 668,832**	**$ (51,082)**	**-7.1%**
Total Resources:	**$ 302,227**	**$ 719,914**	**$ 734,580**	**$ 14,666**	**$ 668,832**	**$ (51,082)**	**-7.1%**
Expenditures:							
CDBG	$ 302,228	$ 719,914	$ 734,580	$ (14,666)	$ 668,832	$ (51,082)	-7.1%
Total Expenditures	**$ 302,228**	**$ 719,914**	**$ 734,580**	**$ (14,666)**	**$ 668,832**	**$ (51,082)**	**-7.1%**
New Fund Balance:		**$ -**	**$ -**	**$ -**	**$ -**		

CDBG Operations Fund Revenues

Account	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
6108 - Intergovernmental - Federal	$ 302,227	$ 719,914	$ 734,580	$ 668,832
Total Revenues	**$ 302,227**	**$ 719,914**	**$ 734,580**	**$ 668,832**

CDBG Entitlement 024-2400

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Contractual	$ 176,249	$ 596,914	$ 596,914	$ 535,066
Transfers Out	125,978	123,000	137,666	133,766
Total	**$ 302,227**	**$ 719,914**	**$ 734,580**	**$ 668,832**



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GRANT FUNDS

Transportation Grant Funds

Section 5307 – The Federal Transit Administration (FTA) appropriates Section 5307 funds to the Conroe-The Woodlands Urbanized Area (UZA) annually. Currently, the City and The Woodlands sub-allocate these funds based on population and population density. The grant is used to reimburse Conroe Connection transit operations costs.

Section 5310 – The Federal Transit Administration (FTA) apportions Section 5310 funding to the Conroe-The Woodlands Urbanized Area (UZA) based on the UZA's population of seniors and persons with disabilities. Ninety percent of the Section 5310 funding is passed through to a sub-recipient(s) that is chosen through an annual or biannual competitive process and ten percent is used by the City to support its administration of the program. The funds are used to reimburse grant recipient's transit capital and operations costs to meet the needs of seniors and individuals with disabilities.

Section 5339 – The Federal Transit Administration (FTA) appropriates Section 5339 funds to the Conroe-The Woodlands UZA based on population, population density, and bus revenue miles. Funds may only be used toward capital projects which may include Capital Cost of Contracting (CCOC) and projects to replace, rehabilitate, and purchase buses and related equipment and facilities.

Congestion-Mitigation Air Quality (CMAQ) – The Houston-Galveston Area Council (H-GAC) has identified Congestion-Mitigation Air Quality (CMAQ) funds to initiate commuter bus service from Conroe to downtown Houston and the Texas Medical Center. CMAQ funds are used to pay for transportation projects that improve air quality in "non-attainment" and "maintenance" areas — those areas where the EPA considers air quality to be poor, or where there have been air quality problems in the past.

State Public Transportation Appropriations – State funding is apportioned to Brazos Transit District (BTD) for the Conroe-The Woodlands UZA. Conroe and The Woodlands then sub-allocate the funds based on population and service data. The funds are used to reimburse Conroe Connection transit operational costs.

Cares Act Funding (COVID19) - The Federal Transportation Administration (FTA) award for FY 2020 Section 5307 CARES Act. Per the CARES Act, the grant requests 100% federal share. This application utilizes CARES Act funding to prevent, prepare for, and respond to coronavirus. The application scope of work includes operating (fixed route, ADA paratransit, and commuter service), preventative maintenance, and program support administration. Per the CARES Act, the project(s) in this application is not required to be programmed in the Long-Range Transportation Plan or Statewide Transportation Improvement Program.

HGAC Transit Commuter Bus Service Grant - The Houston Galveston Area Council (HGAC) awarded funding to Conroe to develop an effective and sustainable pilot project through its Congestion Mitigation Air Quality (CMAQ) Commuter and Transit Pilot Program. The funds are used to support operations and marketing efforts.

FY 24-25 Budget Summary
Transportation Grant Funds

Type	Actual FY 22-23	Amended FY 23-24	Estimate FY 23-24	$ Change Amend/Est	Proposed FY 24-25	$ Change Bdgt/Bdgt	% Change Bdgt/Bdgt
Revenues:							
FY17 Section 5307 Grant (TX-2019-019-00)	$ 253,803	$ -	$ -	$ -	$ -	$ -	N/A
FY18 Section 5307 Grant (TX-2019-087-00)	96,829	143,025	143,025	-	-	(143,025)	-100.0%
FY19 Section 5307 Grant (TX-2019-085-00)	112,012	230,373	230,373	-	55,789	(174,584)	-75.8%
Cares Act Funding (COVID19)	337,606	-	-	-	-	-	N/A
FY20 Section 5307 Grant (TX-2020-153-00)	112,958	476,755	476,755	-	343,091	(133,664)	-28.0%
American Rescue Plan Act of 2021-FTA	-	244,168	244,168	-	-	(244,168)	-100.0%
HGAC Transit Commuter Bus Service Grant	194,659	-	-	-	-	-	N/A
FY21 Section 5307 Grant	-	150,000	150,000	-	447,101	297,101	198.1%
FY22 Section 5307 Grant	-	-	-	-	369,600	369,600	N/A
FY15-16 Section 5339 Grant (TX-2017-044-00)	-	-	-	-	-	-	N/A
FY17-18 Section 5339 Grant (TX-2019-086-00)	-	81,670	81,670	-	-	(81,670)	-100.0%
FY19-20 Section 5339 Grant (TX-2020-143-00)	-	125,141	125,141	-	-	(125,141)	-100.0%
FY20 Section 5339 Grant (TX-2023-104-00)	-	896,000	896,000	-	-	(896,000)	-100.0%
FY2023 Low or No Emissions (FTA-2023-002-TPM-LWNO)	-	-	-	-	4,500,000	4,500,000	N/A
FY15-16 Section 5310 Grant (TX-2017-017-00)	-	-	-	-	-	-	N/A
FY17-18 Section 5310 Grant Fund (TX-2019-111-00)	-	128,645	128,645	-	-	(128,645)	-100.0%
FY18 Section 5310 Grant (TX-2020-091-00)	63,065	-	-	-	-	-	N/A
FY19-20 Section 5310 Grant (TX-2021-121-00)	207,005	139,320	139,320	-	-	(139,320)	-100.0%
FY23 Section 5310 Grant	-	828,451	762,419	(66,032)	-	(828,451)	-100.0%
State Public Transportation Appropriations	87,347	77,542	78,612	1,070	103,821	26,279	33.9%
Total Revenues	**$ 1,465,284**	**$ 3,521,090**	**$ 3,456,128**	**$ (64,962)**	**$ 5,819,402**	**$ 2,298,312**	**65.3%**
Expenditures:							
FY17 Section 5307 Grant (TX-2019-019-00)	$ 253,803	$ -	$ -	$ -	$ -	$ -	N/A
FY18 Section 5307 Grant (TX-2019-087-00)	96,829	143,025	143,025	-	-	(143,025)	-100.0%
FY19 Section 5307 Grant (TX-2019-085-00)	112,012	230,373	196,422	33,951	55,789	(174,584)	-75.8%
Cares Act Funding (COVID19)	337,606	-	-	-	-	-	N/A
FY20 Section 5307 Grant (TX-2020-153-00)	112,958	476,755	120,263	356,492	343,091	(133,664)	-28.0%
American Rescue Plan Act of 2021-FTA	-	244,168	244,168	-	-	(244,168)	-100.0%
HGAC Transit Commuter Bus Service Grant	194,659	-	-	-	-	-	N/A
FY21 Section 5307 Grant	-	150,000	121,451	28,549	447,101	297,101	198.1%
FY22 Section 5307 Grant	-	-	-	-	369,600	369,600	N/A
FY15-16 Section 5339 Grant (TX-2017-044-00)	-	-	-	-	-	-	N/A
FY17-18 Section 5339 Grant (TX-2019-086-00)	-	81,670	81,670	-	-	(81,670)	-100.0%
FY19-20 Section 5339 Grant (TX-2020-143-00)	-	125,141	125,141	-	-	(125,141)	-100.0%
FY20 Section 5339 Grant (TX-2023-104-00)	-	896,000	896,000	-	-	(896,000)	-100.0%
FY2023 Low or No Emissions (FTA-2023-002-TPM-LWNO)	-	-	-	-	4,500,000	4,500,000	N/A
FY15-16 Section 5310 Grant (TX-2017-017-00)	-	-	-	-	-	-	N/A
FY17-18 Section 5310 Grant Fund (TX-2019-111-00)	-	128,645	128,645	-	-	(128,645)	-100.0%
FY18 Section 5310 Grant (TX-2020-091-00)	63,065	-	-	-	-	-	N/A
FY19-20 Section 5310 Grant (TX-2021-121-00)	207,005	139,320	139,320	-	-	(139,320)	-100.0%
FY23 Section 5310 Grant	-	828,451	762,419	66,032	-	(828,451)	-100.0%
State Public Transportation Appropriations	87,347	77,542	78,612	(1,070)	103,821	26,279	33.9%
Total Expenditures	**$ 1,465,284**	**$ 3,521,090**	**$ 3,037,136**	**$ 483,954**	**$ 5,819,402**	**165.3%**	**0.0%**



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DISASTER RECOVERY GRANT FUNDS

CDBG-Disaster Recover Grant Funds

CLFRF - American Rescue Act (222) - Following the devastating impacts of flooding from the 2015, 2016, and 2017 extreme weather flooding events, the state of Texas received an allocation of Community Development Block Grant Mitigation (CDBG-MIT) funds from the U.S. Department of Housing and Urban Development (HUD).

CDBG-MIT funds represent a unique opportunity to provide assistance in areas impacted by recent disasters and carry out strategic and high-impact activities to mitigate disaster risks and reduce future losses in areas impacted by recent disasters. HUD defines mitigation activities as: "Those activities that increase resilience to disasters and reduce or eliminate the long-term risk of loss of life, injury, damage to and loss of property, and suffering and hardship, by lessoning the impact of future disasters."

CDBG MIT Regional Method of Distribution Program (223) - Scope of work is for design of replacement of Downtown Area Gravity Mains Phase 2 (north of SH-105). The design, construction, and grant management will be funded by the CDBG-MIT MOD Grant at 100 percent. The total grant allotment is $7,548,700, however the City is required to go through the submittal process.

FY 24-25 Budget Summary
CDBG-Disaster Recover Grant Funds

Type	Actual FY 22-23	Amended FY 23-24	Estimate FY 23-24	$ Change Amend/Est	Proposed FY 24-25	$ Change Bdgt/Bdgt	% Change Bdgt/Bdgt
Revenues:							
CLFRF - American Rescue Act	$ 412,429	$ -	$ -	$ -	$ -	$ -	N/A
CDBG MIT Regional Method of Distribution Program	414,680	813,780	813,780	-	177,100	(636,680)	-78.2%
Total Revenues	**$ 827,109**	**$ 813,780**	**$ 813,780**	**$ -**	**$ 177,100**	**$ (636,680)**	**-78.2%**
Expenditures:							
CLFRF - American Rescue Act	$ 80,000	$ 180,000	$ 80,000	$ (100,000)	$ 100,000	$ (80,000)	-44.4%
CDBG MIT Regional Method of Distribution Program	414,680	813,780	813,780	-	177,100	(636,680)	-78.2%
Total Expenditures	**$ 494,680**	**$ 993,780**	**$ 893,780**	**$ (100,000)**	**$ 277,100**	**$ (716,680)**	**-72.1%**
Balance:	**$ 332,429**	**$ (180,000)**	**$ (80,000)**		**$ (180,000)**		

CLFRF - American Rescue Act Revenues

Account	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
6010 - Interest On Investments	$ 412,429	$ -	$ -	$ -
Investment Income Subtotal	**$ 412,429**	**$ -**	**$ -**	**$ -**
Total Revenues	**$ 412,429**	**$ -**	**$ -**	**$ -**

CLFRF - American Rescue Act 222-2900

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Contractual	$ 80,000	$ 180,000	$ 80,000	$ 100,000
Total	**$ 80,000**	**$ 180,000**	**$ 80,000**	**$ 100,000**

CDBG MIT Regional Method of Distribution Program Revenues

Account	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
6108 - Intergovernmental - Federal	$ 414,680	$ 813,780	$ 813,780	$ 177,100
Total Revenues	**$ 414,680**	**$ 813,780**	**$ 813,780**	**$ 177,100**

CDBG MIT Regional Method of Distribution Program 223-2900

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Contractual	$ 414,680	$ 813,780	$ 813,780	$ 177,100
Total	**$ 414,680**	**$ 813,780**	**$ 813,780**	**$ 177,100**



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WATER MITIGATION FUND

FY 24-25 Budget Summary
Water Mitigation

Type	Actual FY 22-23	Amended FY 23-24	Estimate FY 23-24	$ Change Amend/Est	Proposed FY 24-25	$ Change Bdgt/Bdgt	% Change Bdgt/Bdgt
Beginning Fund Balance:		**$ -**	**$ -**	**$ -**	**$ 8,167,374**	**$ -**	**N/A**
Revenues:							
Revenues	$ -	$ 7,998,249	$ 8,167,374	$ 169,125	$ 11,250,000	$ 3,251,751	40.7%
Total Revenues	**$ -**	**$ 7,998,249**	**$ 8,167,374**	**$ 169,125**	**$ 11,250,000**	**$ 3,251,751**	**40.7%**
Total Resources:	**$ -**	**$ 7,998,249**	**$ 8,167,374**	**$ 169,125**	**$ 19,417,374**	**$ 3,251,751**	**40.7%**
Expenditures:							
Conroe Local Government Corp.	$ -	$ -	$ -	$ -	$ 15,310,000	$ 15,310,000	N/A
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ 15,310,000**	**$ 15,310,000**	**N/A**
New Fund Balance:		**$ 7,998,249**	**$ 8,167,374**	**$ 169,125**	**$ 4,107,374**		

Water Mitigation Fund Revenues

Account	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
6036 - Sales Of Capital Assets	$ -	$ -	$ 169,125	$ -
Miscellaneous Subtotal	**$ -**	**$ -**	**$ 169,125**	**$ -**
6550 - Transfer In	-	7,998,249	7,998,249	11,250,000
Transfers In Subtotal	**$ -**	**$ 7,998,249**	**$ 7,998,249**	**$ 11,250,000**
Total Revenues	**$ -**	**$ 7,998,249**	**$ 8,167,374**	**$ 11,250,000**

Water Mitigation 500-8040

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Capital Outlay	$ -	$ -	$ -	$ 15,310,000
Total	**$ -**	**$ -**	**$ -**	**$ 15,310,000**



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CONROE LOCAL GOVERNMENT CORPORATION FUND

FY 24-25 Budget Summary
Conroe Local Government Corporation Fund

Type	Actual FY 22-23	Amended FY 23-24	Estimate FY 23-24	$ Change Amend/Est	Proposed FY 24-25	$ Change Bdgt/Bdgt	% Change Bdgt/Bdgt
Beginning Fund Balance:		**$ 4,530,744**	**$ 4,530,744**	**$ -**	**$ 4,530,744**	**$ -**	**0.0%**
Revenues:							
Revenues	$ 5,186,855	$ -	$ -	$ -	$ 903,600	$ 903,600	N/A
Total Revenues	**$ 5,186,855**	**$ -**	**$ -**	**$ -**	**$ 903,600**	**$ 903,600**	**N/A**
Total Resources:	**$ 5,186,855**	**$ 4,530,744**	**$ 4,530,744**	**$ -**	**$ 5,434,344**	**$ 903,600**	**19.9%**
Expenditures:							
Conroe Local Government Corporation	$ 2,156,111	$ 2,396,462	$ -	$ (2,396,462)	$ -	$ (2,396,462)	-100.0%
Total Expenditures	**$ 2,156,111**	**$ 2,396,462**	**$ -**	**$ (2,396,462)**	**$ -**	**$ (2,396,462)**	**-100.0%**
New Fund Balance:		**$ 2,134,282**	**$ 4,530,744**	**$ 2,396,462**	**$ 5,434,344**		

Conroe Local Government Corporation Revenues

Account	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
6010 - Interest On Investments	$ 53,231	$ -	$ -	$ -
Investment Income Subtotal	**$ 53,231**	**$ -**	**$ -**	**$ -**
6550 - Transfer In	5,133,624	-	-	903,600
Transfers In Subtotal	**$ 5,133,624**	**$ -**	**$ -**	**$ 903,600**
Total Revenues	**$ 5,186,855**	**$ -**	**$ -**	**$ 903,600**

Conroe Local Government Corporation 700-7100

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Contractual	$ 2,145,611	$ 2,396,462	$ -	$ -
Debt Service	10,500	-	-	-
Total	**$ 2,156,111**	**$ 2,396,462**	**$ -**	**$ -**



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OSCAR JOHNSON, JR. COMMUNITY CENTER FUND

FY 24-25 Budget Summary
Oscar Johnson, Jr. Community Center Fund

Type	Actual FY 22-23	Amended FY 23-24	Estimate FY 23-24	$ Change Amend/Est	Proposed FY 24-25	$ Change Bdgt/Bdgt	% Change Bdgt/Bdgt
Beginning Fund Balance:		**$ 23,016**	**$ 23,016**	**$ -**	**$ 15,906**	**$ -**	**0.0%**
Revenues:							
Revenues	$ 5,100	$ -	$ -	$ -	$ -	$ -	N/A
Total Revenues	**$ 5,100**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**N/A**
Total Resources:	**$ 5,100**	**$ 23,016**	**$ 23,016**	**$ -**	**$ 15,906**	**$ -**	**0.0%**
Expenditures:							
OJJCC	$ 7,085	$ -	$ 7,110	$ (7,110)	$ -	$ -	N/A
Total Expenditures	**$ 7,085**	**$ -**	**$ 7,110**	**$ (7,110)**	**$ -**	**$ -**	**N/A**
New Fund Balance:		**$ 23,016**	**$ 15,906**	**$ (7,110)**	**$ 15,906**		

Oscar Johnson, Jr. Community Center Fund Revenues

Account	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
6052 - Parks Donations	$ 5,100	$ -	$ -	$ -
Miscellaneous Subtotal	**$ 5,100**	**$ -**	**$ -**	**$ -**
Total Revenues	**$ 5,100**	**$ -**	**$ -**	**$ -**

Oscar Johnson, Jr Community Center 030-3000

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Contractual	$ 7,085	$ -	$ 7,110	$ -
Total	**$ 7,085**	**$ -**	**$ 7,110**	**$ -**



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MUNICIPAL COURT SPECIAL REVENUE FUNDS

Municipal Court Special Revenue Funds

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

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

Local Truancy Prevention & Diversion Fund (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 24-25 Budget Summary
Municipal Court Special Revenue Funds

Type	Actual FY 22-23	Amended FY 23-24	Estimate FY 23-24	$ Change Amend/Est	Proposed FY 24-25	$ Change Bdgt/Bdgt	% Change Bdgt/Bdgt
Revenues:							
Municipal Court Technology Fund	$ 29,387	$ 29,618	$ 36,873	$ 7,255	$ 32,508	$ 2,890	9.8%
Municipal Court Building Security Fund	35,103	35,333	44,577	9,244	38,684	3,351	9.5%
Municipal Court Local Youth Diversion Fund	36,045	36,836	45,652	8,816	39,888	3,052	8.3%
Municipal Court Efficiency Fee Fund	556	627	377	(250)	377	(250)	-39.9%
Municipal Court Truancy Prevention Fund	823	853	567	(286)	567	(286)	-33.5%
Municipal Court Jury Fund	688	615	900	285	1,000	385	62.6%
Municipal Court Time Payment Reimbursement Fee Fund	20,983	10,504	19,200	8,696	21,500	10,996	104.7%
Total Revenues	**$ 123,586**	**$ 114,386**	**$ 148,146**	**$ 33,760**	**$ 134,524**	**$ 20,138**	**17.6%**
Expenditures:							
Municipal Court Technology Fund	$ 55,224	$ 56,240	$ 55,340	$ 900	$ 8,400	$ (47,840)	-85.1%
Municipal Court Building Security Fund	28,881	33,696	32,796	900	39,250	5,554	16.5%
Municipal Court Local Youth Diversion Fund	32,750	35,500	34,725	775	49,750	14,250	40.1%
Municipal Court Efficiency Fee Fund	-	4,000	12,712	(8,712)	4,000	-	0.0%
Municipal Court Truancy Prevention Fund	5,445	5,000	5,000	-	5,000	-	0.0%
Municipal Court Jury Fund	-	-	-	-	-	-	N/A
Municipal Court Time Payment Reimbursement Fee Fund	-	-	-	-	5,250	5,250	N/A
Total Expenditures	**$ 122,299**	**$ 134,436**	**$ 140,573**	**$ (6,137)**	**$ 111,650**	**$ (22,786)**	**-16.9%**
Balance:	**$ 1,286**	**$ (20,050)**	**$ 7,573**		**$ 30,447**		

FY 24-25 Supplemental Requests
Municipal Court Time Payment Reimbursement Fee Fund

Department/Division		ID	Supplemental Request Title	Requested Amount[1]	FY 23-24 Purchase[2]	FY 24-25 Approved[3]	Type
104-1070	Municipal Court Time Payment Reimbursement Fee	2098	Online Jury Access	$ 5,250	$ -	$ 5,250	New Program
	Municipal Court Time Payment Reimbursement Fee Total			**$ 5,250**	**$ -**	**$ 5,250**	

Definitions:

1. Requested Amount - The total cost of the project. Also, the cost that was requested through the supplemental request.
2. FY 23-24 Purchase - The amount approved for purchase with savings in the current fiscal year, rather than purchasing the item in the next fiscal year.
3. FY 24-25 Approved - These items are included in the Operating Budget as supplementals.

Notes:

If there is no funding listed in the FY 23-24 Purchase or FY 24-25 Approved columns, then the supplemental request was not approved for funding.

Municipal Court Technology Fund Revenues

Account	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
5510 - Traffic and Criminal Fines	$ 29,387	$ 29,618	$ 36,873	$ 32,508
Fines and Forfeitures Subtotal	**$ 29,387**	**$ 29,618**	**$ 36,873**	**$ 32,508**
Total Revenues	**$ 29,387**	**$ 29,618**	**$ 36,873**	**$ 32,508**

Municipal Court Technology 037-3700

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Supplies	$ 2,572	$ 5,900	$ 5,000	$ 5,900
Contractual	16,647	50,340	50,340	2,500
Capital Outlay	36,005	-	-	-
Total	**$ 55,224**	**$ 56,240**	**$ 55,340**	**$ 8,400**

Municipal Court Building Security Fund Revenues

Account	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
5510 - Traffic and Criminal Fines	$ 35,103	$ 35,333	$ 44,577	$ 38,684
Fines and Forfeitures Subtotal	**$ 35,103**	**$ 35,333**	**$ 44,577**	**$ 38,684**
Total Revenues	**$ 35,103**	**$ 35,333**	**$ 44,577**	**$ 38,684**

Municipal Court Building Security 038-3800

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Supplies	$ -	$ 2,150	$ 1,250	$ 2,150
Contractual	1,435	4,100	4,100	4,100
Transfers Out	27,446	27,446	27,446	33,000
Total	**$ 28,881**	**$ 33,696**	**$ 32,796**	**$ 39,250**

Municipal Court Local Truancy Prev. & Diversion Fund Revenues

Account	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
5510 - Traffic and Criminal Fines	$ 36,045	$ 36,836	$ 45,652	$ 39,888
Fines and Forfeitures Subtotal	**$ 36,045**	**$ 36,836**	**$ 45,652**	**$ 39,888**
Total Revenues	**$ 36,045**	**$ 36,836**	**$ 45,652**	**$ 39,888**

Municipal Court Local Youth Diversion Fund 039-3900

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Supplies	$ -	$ 475	$ 475	$ 475
Contractual	-	2,275	1,500	2,275
Transfers Out	32,750	32,750	32,750	47,000
Total	**$ 32,750**	**$ 35,500**	**$ 34,725**	**$ 49,750**

Municipal Court Efficiency Fee Fund Revenues

Account	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
5510 - Traffic and Criminal Fines	$ 556	$ 627	$ 377	$ 377
Fines and Forfeitures Subtotal	**$ 556**	**$ 627**	**$ 377**	**$ 377**
Total Revenues	**$ 556**	**$ 627**	**$ 377**	**$ 377**

Municipal Court Efficiency Fee 048-4800

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Supplies	$ -	$ -	$ 2,000	$ 2,000
Contractual	-	4,000	10,712	2,000
Total	**$ -**	**$ 4,000**	**$ 12,712**	**$ 4,000**

Municipal Court Truancy Prevention Fund Revenues

Account	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
5510 - Traffic and Criminal Fines	$ 823	$ 853	$ 567	$ 567
Fines and Forfeitures Subtotal	**$ 823**	**$ 853**	**$ 567**	**$ 567**
Total Revenues	**$ 823**	**$ 853**	**$ 567**	**$ 567**

Municipal Court Truancy Prevention 049-4900

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Supplies	$ 5,445	$ 5,000	$ 5,000	$ 5,000
Total	**$ 5,445**	**$ 5,000**	**$ 5,000**	**$ 5,000**

Municipal Court Jury Fund Revenues

Account	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
5510 - Traffic and Criminal Fines	$ 688	$ 615	$ 900	$ 1,000
Fines and Forfeitures Subtotal	**$ 688**	**$ 615**	**$ 900**	**$ 1,000**
Total Revenues	**$ 688**	**$ 615**	**$ 900**	**$ 1,000**

Municipal Court Jury Fund 103-1070

Expenditure Summary for FY 2024 - 2025

Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25

Municipal Court Time Payment Reimbursement Fee Fund Revenues

Account	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
5510 - Traffic and Criminal Fines	$ 20,983	$ 10,504	$ 19,200	$ 21,500
Fines and Forfeitures Subtotal	**$ 20,983**	**$ 10,504**	**$ 19,200**	**$ 21,500**
Total Revenues	**$ 20,983**	**$ 10,504**	**$ 19,200**	**$ 21,500**

Municipal Court Time Payment Reimbursement Fee 104-1070

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Contractual	$ -	$ -	$ -	$ 5,250
Total	**$ -**	**$ -**	**$ -**	**$ 5,250**



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FLEET SERVICES FUND

FY 24-25 Budget Summary
Fleet Services Fund

Type	Actual FY 22-23	Amended FY 23-24	Estimate FY 23-24	$ Change Amend/Est	Proposed FY 24-25	$ Change Bdgt/Bdgt	% Change Bdgt/Bdgt
Beginning Fund Balance:		**$ 339,473**	**$ 339,473**	**$ -**	**$ 188,282**	**$ -**	**0.0%**
Revenues:							
Revenues	$ 2,542,188	$ 3,491,080	$ 2,818,557	$ (672,523)	$ 3,161,827	$ (329,253)	-9.4%
Total Revenues	**$ 2,542,188**	**$ 3,491,080**	**$ 2,818,557**	**$ (672,523)**	**$ 3,161,827**	**$ (329,253)**	**-9.4%**
Total Resources:	**$ 2,542,188**	**$ 3,830,553**	**$ 3,158,030**	**$ (672,523)**	**$ 3,350,109**	**$ (329,253)**	**-8.6%**
Expenditures:							
Fleet Services	$ 2,670,867	$ 3,555,120	$ 2,969,748	$ 585,372	$ 2,893,501	$ (661,619)	-18.6%
Total Expenditures	**$ 2,670,867**	**$ 3,555,120**	**$ 2,969,748**	**$ 585,372**	**$ 2,893,501**	**$ (661,619)**	**-18.6%**
New Fund Balance:		**$ 275,433**	**$ 188,282**	**$ (87,151)**	**$ 456,608**		
30-Day Operating Reserve:					**$ 241,127**		
Over/(Under):					**215,481**		

FY 24-25 Supplemental Requests
Fleet Services Fund

Department/Division		ID	Supplemental Request Title	Requested Amount[1]	FY 23-24 Purchase[2]	FY 24-25 Approved[3]	Type
052-5200	Fleet Services	1902	Building Maintenance	$ 5,000	$ -	$ 5,000	Non-Discretionary Adjustment
052-5200	Fleet Services	2132	VERF Contribution - Fleet Services	10,298	-	10,298	Replacement Equipment
052-5200	Fleet Services	2153	2% COLA	18,647	-	-	Enhanced Program
052-5200	Fleet Services	2171	2.5-5.5% Merit (Non-Civil Service Only)	40,168	-	40,168	Enhanced Program
052-5200	Fleet Services	2164	Health, Dental & Vision Increase	27,841	-	27,841	Enhanced Program
	Fleet Services Fund Total			**$ 101,954**	**$ -**	**$ 83,307**	

Definitions:

1. Requested Amount - The total cost of the project. Also, the cost that was requested through the supplemental request.
2. FY 23-24 Purchase - The amount approved for purchase with savings in the current fiscal year, rather than purchasing the item in the next fiscal year.
3. FY 24-25 Approved - These items are included in the Operating Budget as supplementals.

Notes:

If there is no funding listed in the FY 23-24 Purchase or FY 24-25 Approved columns, then the supplemental request was not approved for funding.

Fleet Services Fund Revenues

Account	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
5151 - Fuel	$ 130,909	$ 151,238	$ 142,614	$ 121,831
5152 - Parts	1,073,329	1,976,764	1,279,979	1,433,020
5153 - Labor	870,085	868,690	957,119	1,156,000
5154 - Sublets	406,314	441,000	384,306	395,835
5155 - Carwash	13,566	17,113	13,279	14,366
5156 - Miscellaneous	35,526	36,275	40,775	40,775
Charges for Sales and Services Subtotal	**$ 2,529,729**	**$ 3,491,080**	**$ 2,818,072**	**$ 3,161,827**
6060 - Unanticipated Revenues	108	-	485	-
6951 - Gain On Sale Of Cap Asset	12,351	-	-	-
Miscellaneous Subtotal	**$ 12,459**	**$ -**	**$ 485**	**$ -**
Total Revenues	**$ 2,542,188**	**$ 3,491,080**	**$ 2,818,557**	**$ 3,161,827**

Fleet Services 052-5200

The Fleet Services Division is an internal service fund that's responsible for managing and maintaining over 1,240 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 162 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 2023 - 2024

- ✓ Placed thirty fifth 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 162 ASE/EVT/Up-Fit certifications.

Goals & Objectives for FY 2024 - 2025

- 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 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Personnel Services	$ 1,188,975	$ 1,257,804	$ 1,237,255	$ 1,334,665
Supplies	1,425,276	2,148,649	1,522,650	1,477,470
Contractual	49,058	56,586	117,929	71,068
Capital Outlay	-	84,523	84,356	-
Transfers Out	7,558	7,558	7,558	10,298
Total	**$ 2,670,867**	**$ 3,555,120**	**$ 2,969,748**	**$ 2,893,501**

Performance Measures

	Actual FY 21-22	Actual FY 22-23	Estimated FY 23-24	Budgeted FY 24-25
Billable Hours	11,479	11,733	12,837	12,800
FD-Ladder Availability	95	94	90	90
FD-Pumper Availability	94	96	95	90
Fleet Avaliability	98	98	98	95
Captured Warranty - Parts/Labor	$77,093	$91,677	$75,381	$90,000
Number of Work Orders	3,893	4,339	3,966	4,000

FIREARMS TRAINING FACILITY

FY 24-25 Budget Summary
Firearms Training Facility Fund

Type	Actual FY 22-23	Amended FY 23-24	Estimate FY 23-24	$ Change Amend/Est	Proposed FY 24-25	$ Change Bdgt/Bdgt	% Change Bdgt/Bdgt
Beginning Fund Balance:		**$ 171,874**	**$ 171,874**	**$ -**	**$ 171,874**	**$ -**	**0.0%**
Revenues:							
Revenues	$ 47,387	$ 47,000	$ -	$ (47,000)	$ 37,500	$ (9,500)	-20.2%
Total Revenues	**$ 47,387**	**$ 47,000**	**$ -**	**$ (47,000)**	**$ 37,500**	**$ (9,500)**	**-20.2%**
Total Resources:	**$ 47,387**	**$ 218,874**	**$ 171,874**	**$ (47,000)**	**$ 209,374**	**$ (9,500)**	**-4.3%**
Expenditures:							
Firearms Training	$ 9,887	$ -	$ -	$ -	$ -	$ -	#DIV/0!
Total Expenditures	**$ 9,887**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
New Fund Balance:		**$ 218,874**	**$ 171,874**	**$ (47,000)**	**$ 209,374**		
30-Day Operating Reserve:					**$ -**		
Over/(Under):					**209,374**		

Firearms Training Facility Revenues

Account	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
6108 - Intergovernmental - Federal	$ 47,387	$ 47,000	$ -	$ 37,500
Total Revenues	**$ 47,387**	**$ 47,000**	**$ -**	**$ 37,500**

Firearms Training Facility 054-5400

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Supplies	$ 9,887	$ -	$ -	$ -
Total	**$ 9,887**	**$ -**	**$ -**	**$ -**



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SELF-FUNDED INSURANCE FUND

FY 24-25 Budget Summary
Self Funded Insurance Fund

Type	Actual FY 22-23	Amended FY 23-24	Estimate FY 23-24	$ Change Amend/Est	Proposed FY 24-25	$ Change Bdgt/Bdgt	% Change Bdgt/Bdgt
Beginning Fund Balance:		**$ 2,846,506**	**$ 2,846,506**	**$ -**	**$ 2,793,931**	**$ -**	**0.0%**
Revenues:							
Revenues	$ 17,495,126	$ 12,829,250	$ 13,365,304	$ 536,054	$ 15,034,188	$ 2,204,938	17.2%
Total Revenues	**$ 17,495,126**	**$ 12,829,250**	**$ 13,365,304**	**$ 536,054**	**$ 15,034,188**	**$ 2,204,938**	**17.2%**
Total Resources:	**$ 17,495,126**	**$ 15,675,756**	**$ 16,211,810**	**$ 536,054**	**$ 17,828,119**	**$ 2,204,938**	**14.1%**
Expenditures:							
SFIF	$ 17,680,251	$ 13,609,244	$ 13,417,879	$ 191,365	$ 14,716,072	$ 1,106,828	8.1%
Total Expenditures	**$ 17,680,251**	**$ 13,609,244**	**$ 13,417,879**	**$ 191,365**	**$ 14,716,072**	**$ 1,106,828**	**8.1%**
New Fund Balance:		**$ 2,066,512**	**$ 2,793,931**	**$ 727,419**	**$ 3,112,047**		

Self Funded Insurance Fund Revenues

Account	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
5150 - Service Charges	$ 17,321,494	$ 12,705,225	$ 13,082,161	$ 14,937,280
Charges for Sales and Services Subtotal	**$ 17,321,494**	**$ 12,705,225**	**$ 13,082,161**	**$ 14,937,280**
6010 - Interest On Investments	173,632	124,025	283,143	96,908
Investment Income Subtotal	**$ 173,632**	**$ 124,025**	**$ 283,143**	**$ 96,908**
Total Revenues	**$ 17,495,126**	**$ 12,829,250**	**$ 13,365,304**	**$ 15,034,188**

Self Funded Insurance 081-8100

City Contribution Rate per Full-Time Employee

Fiscal Year	Health	Dental	Vision	Total	% Increase
14-15	$ 8,103	$ 429	$ 48	$ 8,580	
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%
24-25	$ 16,420	$ 550	$ 78	$ 17,048	17.4%

Self Funded Insurance 081-8100

The Self-Funded Insurance Fund is an internal service fund used to account for revenues and expenses related to services provided to parties inside the City. This fund facilitates distribution of support costs to the users of support services on a cost-reimbursement basis. The SFIF accounts for the costs of providing health, dental, and vision insurance to the City's employees, retirees, and dependents.

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Contractual	$ 17,680,251	$ 13,609,244	$ 13,417,879	$ 14,716,072
Total	**$ 17,680,251**	**$ 13,609,244**	**$ 13,417,879**	**$ 14,716,072**



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PUBLIC IMPROVEMENT DISTRICT FUNDS

Public Improvement District (PID) Funds

Longmire Creek Estates PID (082) - 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.

Wedgewood Falls PID (083) - 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.

Shadow Lakes PID (084) – 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 the 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.

FY 24-25 Budget Summary
Public Improvement District Funds

Type	Actual FY 22-23	Amended FY 23-24	Estimate FY 23-24	$ Change Amend/Est	Proposed FY 24-25	$ Change Bdgt/Bdgt	% Change Bdgt/Bdgt
Revenues:							
Longmire Creek Estates PID	$ 88,280	$ 84,000	$ 89,322	$ 5,322	$ 96,333	$ 12,333	14.7%
Wedgewood Falls PID	218,740	185,000	185,083	83	185,083	83	0.0%
Shadow Lakes PID	194,825	190,000	192,515	2,515	190,000	-	0.0%
Total Revenues	**$ 501,845**	**$ 459,000**	**$ 466,920**	**$ 7,920**	**$ 471,416**	**$ 12,416**	**2.7%**
Expenditures:							
Longmire Creek Estates PID	$ 64,575	$ 64,912	$ 64,912	$ -	$ 65,102	$ 190	0.3%
Wedgewood Falls PID	130,559	130,668	130,668	-	131,039	371	0.3%
Shadow Lakes PID	179,733	179,809	179,809	-	179,988	179	0.1%
Total Expenditures	**$ 374,868**	**$ 375,389**	**$ 375,389**	**$ -**	**$ 376,129**	**$ 740**	**0.2%**
Balance:	**$ 126,978**	**$ 83,611**	**$ 91,531**		**$ 186,818**		

Longmire Creek Estates PID Fund Revenues

Account	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
6020 - Penalty and Interest	$ 198	$ -	$ 180	$ -
Penalties and Interest Subtotal	**$ 198**	**$ -**	**$ 180**	**$ -**
6075 - PID Assessment Revenue	88,082	84,000	89,142	96,333
Miscellaneous Subtotal	**$ 88,082**	**$ 84,000**	**$ 89,142**	**$ 96,333**
Total Revenues	**$ 88,280**	**$ 84,000**	**$ 89,322**	**$ 96,333**

Longmire Creek Estates PID 082-8210

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Contractual	$ 5,795	$ 6,180	$ 6,180	$ 6,365
Transfers Out	58,780	58,732	58,732	58,737
Total	**$ 64,575**	**$ 64,912**	**$ 64,912**	**$ 65,102**

Wedgewood Falls PID Fund Revenues

Account	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
6020 - Penalty and Interest	$ 271	$ -	$ 83	$ 83
Penalties and Interest Subtotal	**$ 271**	**$ -**	**$ 83**	**$ 83**
6075 - PID Assessment Revenue	218,469	185,000	185,000	185,000
Miscellaneous Subtotal	**$ 218,469**	**$ 185,000**	**$ 185,000**	**$ 185,000**
Total Revenues	**$ 218,740**	**$ 185,000**	**$ 185,083**	**$ 185,083**

Wedgewood Falls PID 083-8310

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Contractual	$ 11,793	$ 12,000	$ 12,000	$ 12,360
Transfers Out	118,766	118,668	118,668	118,679
Total	**$ 130,559**	**$ 130,668**	**$ 130,668**	**$ 131,039**

Shadow Lakes PID Fund Revenues

Account	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
6020 - Penalty and Interest	$ 875	$ -	$ 315	$ -
Penalties and Interest Subtotal	**$ 875**	**$ -**	**$ 315**	**$ -**
6075 - PID Assessment Revenue	193,950	190,000	192,200	190,000
Miscellaneous Subtotal	**$ 193,950**	**$ 190,000**	**$ 192,200**	**$ 190,000**
Total Revenues	**$ 194,825**	**$ 190,000**	**$ 192,515**	**$ 190,000**

Shadow Lakes PID 084-8410

Expenditure Summary for FY 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Contractual	$ 11,176	$ 11,200	$ 11,200	$ 11,536
Transfers Out	168,557	168,609	168,609	168,452
Total	**$ 179,733**	**$ 179,809**	**$ 179,809**	**$ 179,988**

ANIMAL SHELTER RESERVE FUND

FY 24-25 Budget Summary
Animal Shelter Reserve Fund

Type	Actual FY 22-23	Amended FY 23-24	Estimate FY 23-24	$ Change Amend/Est	Proposed FY 24-25	$ Change Bdgt/Bdgt	% Change Bdgt/Bdgt
Beginning Fund Balance:		**$ 813,015**	**$ 813,015**	**$ -**	**$ 914,967**	**$ -**	**0.0%**
Revenues:							
Revenues	$ 275,103	$ 183,555	$ 164,644	$ (18,911)	$ 71,413	$ (112,142)	-61.1%
Total Revenues	**$ 275,103**	**$ 183,555**	**$ 164,644**	**$ (18,911)**	**$ 71,413**	**$ (112,142)**	**-61.1%**
Total Resources:	**$ 275,103**	**$ 996,570**	**$ 977,659**	**$ (18,911)**	**$ 986,380**	**$ (112,142)**	**-11.3%**
Expenditures:							
Animal Shelter	$ 84,640	$ 13,250	$ 62,692	$ (49,442)	$ 13,250	$ -	0.0%
Total Expenditures	**$ 84,640**	**$ 13,250**	**$ 62,692**	**$ (49,442)**	**$ 13,250**	**$ -**	**0.0%**
New Fund Balance:		**$ 983,320**	**$ 914,967**	**$ (68,353)**	**$ 973,130**		

Animal Shelter Reserve Fund Revenues

Account	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
6106 - Intergovernmental - Local	$ 179,400	$ 179,400	$ 59,800	$ 59,800
6010 - Interest On Investments	6,863	4,155	16,363	11,613
Investment Income Subtotal	**$ 6,863**	**$ 4,155**	**$ 16,363**	**$ 11,613**
6110 - Insurance Proceeds	88,841	-	88,481	-
Miscellaneous Subtotal	**$ 88,841**	**$ -**	**$ 88,481**	**$ -**
Total Revenues	**$ 275,104**	**$ 183,555**	**$ 164,644**	**$ 71,413**

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 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Supplies	$ 35,198	$ 13,250	$ 13,250	$ 13,250
Capital Outlay	49,442	-	49,442	-
Total	**$ 84,640**	**$ 13,250**	**$ 62,692**	**$ 13,250**

TECHNOLOGY REPLACEMENT FUND

FY 24-25 Budget Summary
Technology Replacement Fund

Type	Actual FY 22-23	Amended FY 23-24	Estimate FY 23-24	$ Change Amend/Est	Proposed FY 24-25	$ Change Bdgt/Bdgt	% Change Bdgt/Bdgt
Beginning Fund Balance:		**$ 1,511,574**	**$ 1,511,574**	**$ -**	**$ 1,662,041**	**$ -**	**0.0%**
Revenues:							
Revenues	$ 1,379,550	$ 1,110,000	$ 1,152,199	$ 42,199	$ 1,122,000	$ 12,000	1.1%
Total Revenues	**$ 1,379,550**	**$ 1,110,000**	**$ 1,152,199**	**$ 42,199**	**$ 1,122,000**	**$ 12,000**	**1.1%**
Total Resources:	**$ 1,379,550**	**$ 2,621,574**	**$ 2,663,773**	**$ 42,199**	**$ 2,784,041**	**$ 12,000**	**0.5%**
Expenditures:							
Information Technology	$ 530,718	$ 1,001,732	$ 1,001,732	$ -	$ 2,387,888	$ 1,386,156	138.4%
Total Expenditures	**$ 530,718**	**$ 1,001,732**	**$ 1,001,732**	**$ -**	**$ 2,387,888**	**$ 1,386,156**	**138.4%**
New Fund Balance:		**$ 1,619,842**	**$ 1,662,041**	**$ 42,199**	**$ 396,153**		

FY 24-25 Supplemental Requests
Technology Replacement Fund

Department / Division		Supplemental Request Title	Requested TR Funding	Approved TR Funding	Type
150-1130	Technology Replacement	Ipad Cost	$ 50,279	$ 50,279	Technology Replacement Fund
150-1130	Technology Replacement	Conference Roomm Desktop Cost	18,921	18,921	Technology Replacement Fund
150-1130	Technology Replacement	Fire MDT Cost	136,388	136,388	Technology Replacement Fund
150-1130	Technology Replacement	Modems	36,850	36,850	Technology Replacement Fund
150-1130	Technology Replacement	Patrol MDT Cost	243,450	243,450	Technology Replacement Fund
150-1130	Technology Replacement	UPS - 5 Year Asset	14,724	14,724	Technology Replacement Fund
150-1130	Technology Replacement	VOIP Phones	14,333	14,333	Technology Replacement Fund
150-1130	Technology Replacement	Wireless Access Points	24,375	24,375	Technology Replacement Fund
150-1130	Technology Replacement	Workstation Replacement	233,833	233,833	Technology Replacement Fund
150-1130	Technology Replacement	Firewalls	26,780	26,780	Technology Replacement Fund
150-1130	Technology Replacement	Server	202,890	202,890	Technology Replacement Fund
150-1130	Technology Replacement	Server Room HVAC	10,500	10,500	Technology Replacement Fund
150-1130	Technology Replacement	Storage	558,310	558,310	Technology Replacement Fund
150-1130	Technology Replacement	Switches/Routers	255,907	255,907	Technology Replacement Fund
150-1130	Technology Replacement	UPS - 10 Year Asset	22,348	22,348	Technology Replacement Fund
150-1130	Technology Replacement	Phone Replacement Hardware	538,000	538,000	Technology Replacement Fund
	Technology Replacement Total		**$ 2,387,888**	**$ 2,387,888**	

Technology Replacement Fund Revenues

Account	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
6010 - Interest On Investments	$ -	$ -	$ 42,199	$ 22,000
Investment Income Subtotal	**$ -**	**$ -**	**$ 42,199**	**$ 22,000**
6550 - Transfer In	1,379,550	1,110,000	1,110,000	1,100,000
Transfers In Subtotal	**$ 1,379,550**	**$ 1,110,000**	**$ 1,110,000**	**$ 1,100,000**
Total Revenues	**$ 1,379,550**	**$ 1,110,000**	**$ 1,152,199**	**$ 1,122,000**

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 2024 - 2025

	Actual FY 22-23	Amended FY 23-24	Estimated FY 23-24	Budgeted FY 24-25
Supplies	$ 50,209	$ 446,510	$ 446,510	$ 773,153
Capital Outlay	480,509	555,222	555,222	1,614,735
Total	**$ 530,718**	**$ 1,001,732**	**$ 1,001,732**	**$ 2,387,888**



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October 1, 2024

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, 2024, through September 30, 2025). 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, drainage, and water in the General Government CIP and projects for water and wastewater improvements in the Water and Sewer CIP. Also included, are other CIP funds such as the Tax Increment Reinvestment Zone #3 fund, the American Rescue Act Fund, and the Water Mitigation Fund.

General Government Capital Projects

The General Government capital projects budgeted for FY 24-25, by category, are as follows:

Category	# of Projects	**FY 24-25 Budget**
Streets	21	**$ 49,914,000**
Signals	7	**6,114,000**
Facilities	5	**10,925,000**
Parks	1	**1,637,000**
Drainage	5	**6,041,000**
Water	1	**8,000,000**
Total	**40**	**$ 82,631,000**

Water and Sewer Capital Projects

The Water and Sewer capital projects budgeted for FY 24-25, by category, are as follows:

Category	# of Projects	FY 24-25 Budget
Water	18	$ 30,963,000
Sewer	23	67,818,000
Total	41	$ 98,781,000

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 were used for the completion of the following water and sewer projects: Water Rehab - Tanglewood Phase 2, Water Rehab - Sunset Ridge, Sewer Rehab – Middle Stewarts Creek (Avenue M to Hwy 105). The remaining grant funds will be used for the completion of the following water and sewer projects in FY 24-25: Water Line Rehab - East Semands Street Area, Trunk Line Rehab - Lower Stewarts Creek (S. Loop 336 - IH 45).

Category	# of Projects	FY 24-25 Budget
Water	1	$ 124,000
Sewer	1	1,000,000
	2	$ 1,124,000

Water Mitigation Fund

In FY 23-24, the Water Mitigation Fund was created to offset debt issuances for Water Infrastructure. This fund will receive a transfer in from the CIDC General Fund in FY 24-25. These funds will be used to construct two water wells.

Category	# of Projects	FY 24-25 Budget
Water	2	$ 15,310,000
Total	2	$ 15,310,000

Other capital funds will be budgeted in FY 24-25, 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.

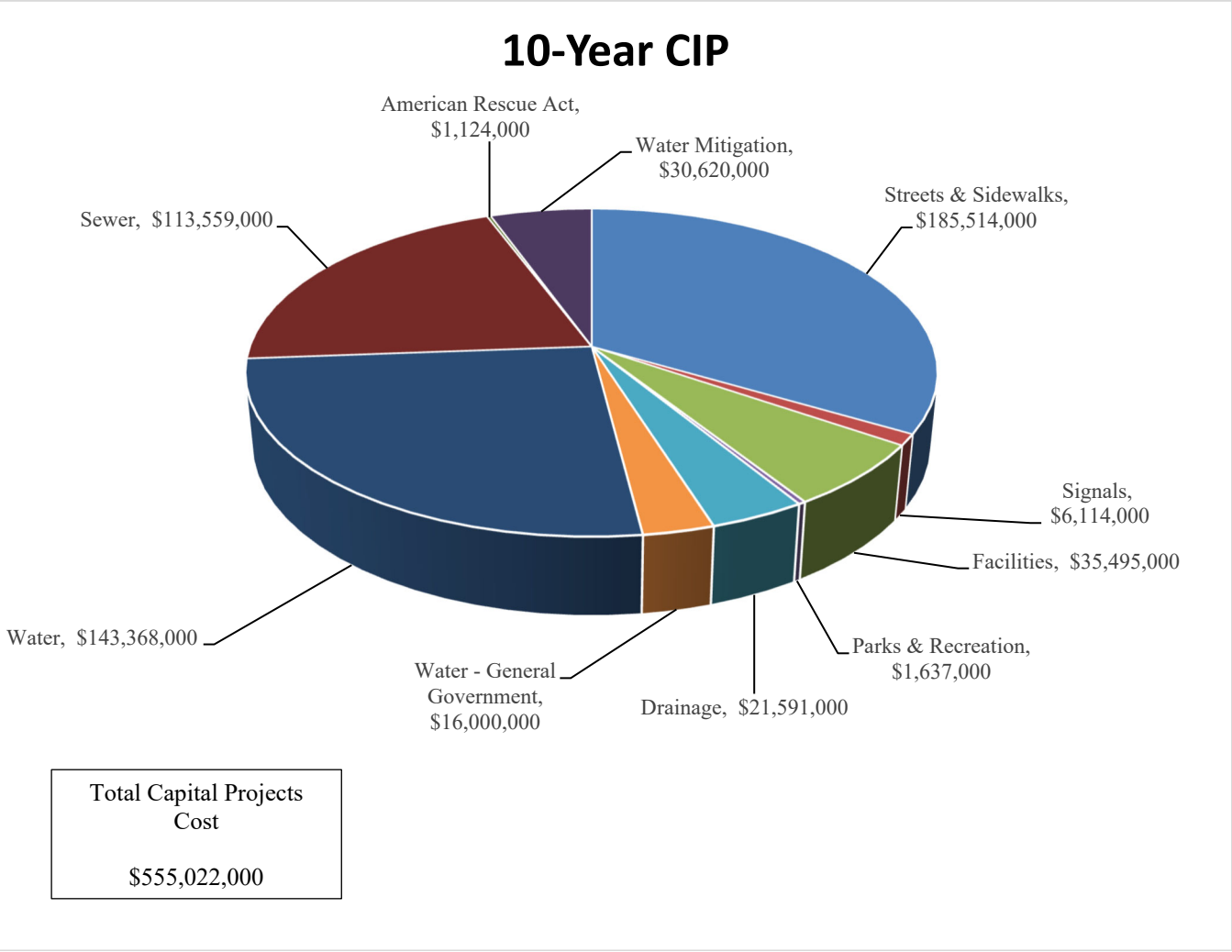
Impact on the Operating Budget

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 $13,419,495. These costs are projected for the operations of Fire Station #8, and 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 $555,022,000 with the first year being $197,846,000. The largest costs in the 10-year CIP are for streets, facilities, water and sewer 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,

Duke W. Coon

Duke W. Coon
Mayor

City of Conroe
Summary of Operating Budget Impact
FY 2024-2025

General Government Capital Projects

Project	Project Code	2025	2026	2027	2028	2029	2030-2034	TOTAL PROJECT COST
Revenues:								
None	N/A		-	-	-	-	-	-
Total Revenues		-	-	-	-	-	-	-
Expenditures:								
Fire Department - Fire Station #8	I37	-	(230,425)	(233,034)	(235,694)	(238,408)	(1,192,040.00)	**(2,129,601)**
Fire Department - Fire Station - Grand Central Park	TBD	-	-	-	-	(1,881,649)	(9,408,245)	**(11,289,894)**
Total Expenditures		**$ -**	**$ (230,425)**	**$ (233,034)**	**$ (235,694)**	**$ (2,120,057)**	**$ (10,600,285)**	**$ (13,419,495)**
Net Total Cost		**$ -**	**$ (230,425)**	**$ (233,034)**	**$ (235,694)**	**$ (2,120,057)**	**$ (10,600,285)**	**$ (13,419,495)**

Water and Sewer Capital Projects

Project	Project Code	2025	2026	2027	2028	2029	2030-2034	TOTAL PROJECT COST
Revenues:								
None		-	-	-	-	-	-	-
Total Revenues		-	-	-	-	-	-	-
Expenditures:								
None		-	-	-	-	-	-	-
Total Expenditures		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Net Total Cost		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CERTIFICATE FOR ORDINANCE

I.

On the 12th day of September, 2024, the City Council of the City of Conroe, Texas, consisting of the following qualified members, to-wit: **Duke W. Coon, Mayor; Harry Hardman, Mayor Pro Tem; Council Members David Hairel, Shana R. Arthur, Howard Wood, and Marsha Porter,** did convene in public session in the Council Chambers of the City Hall at 300 West Davis in Conroe, Texas. The roll being first called, a quorum was established, all members being present. The Meeting was open to the public and public notice of the time, place and purpose of the Meeting was given, all as required by Chapter 551, Texas Government Code.

II.

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

ORDINANCE NO. 2717-24

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, 2024, AND ENDING SEPTEMBER 30, 2025; APPROPRIATING FUNDS IN ACCORDANCE WITH THE BUDGET; PROVIDING FOR EFFECTIVE DATE AND ORDAINING OTHER RELATED MATTERS.

III.

Upon motion of Mayor Pro Tem Hardman, seconded by Council Member Arthur, 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 12th day of September, 2024.

Sami H. Quinlan

SAMI H. QUINLAN, Interim City Secretary

ORDINANCE NO. 2717-24

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, 2024, AND ENDING SEPTEMBER 30, 2025; 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, 2024, and ending September 30, 2025; 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, 2024, and ending September 30, 2025.

Section 2. That the monies hereinafter set out within each fund are hereby appropriated out of each such respective Fund for the payment of expenses lawfully attributable to such Fund, all as itemized in the budget. That the following funds are hereby appropriated:

Capital Budget for FY 24-25

General Government		
Streets	$	49,914,000
Signals		6,114,000
Facilities		10,925,000
Parks		1,637,000
Drainage		6,041,000
Water		8,000,000
Total	**$**	**82,631,000**
Water & Sewer		
Water	$	30,963,000
Sewer		67,818,000
Total	**$**	**98,781,000**
American Rescue Act		
Water	$	124,000
Sewer		1,000,000
Total	**$**	**1,124,000**
Water Mitigation		
Water	$	15,310,000
Total	**$**	**15,310,000**
Total FY 24-25 Appropriation	**$**	**197,846,000**

Section 3. That the capital budget may be amended from time to time as provided by law for the purposes of authorizing emergency expenditures or for municipal purposes, provided however, no obligation shall be incurred or any expenditure made except in conformity with the capital budget.

Section 4. (a) That, the Assistant City Administrator/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 upon adoption.

PASSED AND APPROVED this the 12th day of September, 2024

DUKE W. COON, Mayor

APPROVED AS TO FORM:

MICHAEL T. GARNER, Interim City Attorney

ATTEST:

SAMI H. QUINLAN, Interim City Secretary



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City of Conroe
General Government Capital Projects
SUMMARY OF MULTI-YEAR PLAN FOR FUNDING
FY 2024-2025 Adopted

Streets:

Project Title	Project Code	Rank	Priority	Prior Budgets	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2030-2034	Total Project Cost	Total Other Sources	Notes	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2030-2034	New Debt
Street Rehab - Lake Conroe Forest Phase 1	I33	C	Low	864,000	-	-	-	-	-	-	**864,000**	-		-	-	-	-	-	-	-
Street Rehab - Lake Conroe Forest Phase 2	I91	C	High	99,000	3,490,000	-	-	-	-	-	**3,589,000**	-		3,490,000	-	-	-	-	-	3,490,000
Street Rehab - Tanglewood-Briarwood Phase 2B	I92	C	High	89,000	3,269,000	-	-	-	-	-	**3,358,000**	-		3,269,000	-	-	-	-	-	3,269,000
Roadway Extension - Airport Road - HGAC	TBD	C	High	-	1,515,000	4,900,000	3,585,000	-	-	-	**10,000,000**	8,000,000	17	1,515,000	485,000	-	-	-	-	2,000,000
Street Rehab - Valwood Area - Congressional Earmark	I94	C	High	5,218,000	-	-	-	-	-	-	**5,218,000**	-		-	-	-	-	-	-	-
Street Rehab - Tanglewood-Briarwood Phase 2A	I03	C	Low	1,551,000	-	-	-	-	-	-	**1,551,000**	-		-	-	-	-	-	-	-
Street Rehab - East Semands Street Area	I78	C	High	4,632,000	-	-	-	-	-	-	**4,632,000**	-		-	-	-	-	-	-	-
Street Realignment - Dallas and Roberson Intersection	I04	C	High	121,000	-	-	-	-	-	-	**121,000**	-		-	-	-	-	-	-	-
Street Reconstruct - East Dallas Street	TBD	C	Medium	-	3,094,000	-	-	-	-	-	**3,094,000**	-		3,094,000	-	-	-	-	-	3,094,000
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	17	2,038,000	5,699,000	3,199,000	3,199,000	-	-	14,135,000
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	17	-	5,237,000	3,199,000	3,199,000	-	-	11,635,000
Street Rehab - Tanglewood-Briarwood Phase 1A	G85	C	High	1,610,000	-	-	-	-	-	-	**1,610,000**	-		-	-	-	-	-	-	-
Street Rehab - Sunset Ridge	H42	C	High	655,000	-	-	-	-	-	-	**655,000**	-		-	-	-	-	-	-	-
Roadway Extension - Pacific Street	I85	C	High	530,000	-	-	-	-	-	-	**530,000**	-		-	-	-	-	-	-	-
Street Rehab - Glenwood Park	I93	C	High	2,320,000	640,000	-	-	-	-	-	**2,960,000**	-		640,000	-	-	-	-	-	640,000
Street Rehab and Drainage Upgrades - FM 1488 Area - Congressional Earmark	I95	C	High	1,304,000	-	-	-	-	-	-	**1,304,000**	-		-	-	-	-	-	-	-
Street Rehab - Tanglewood-Briarwood Phase 2C - Congressional Earmarks	TBD	01	Medium	-	605,000	4,775,000	-	-	-	-	**5,380,000**	4,304,000	17	605,000	471,000	-	-	-	-	1,076,000
Street Rehab - Oak Hollow Area - Congressional Earmark	TBD	02	High	-	-	990,000	5,000,000	-	-	-	**5,990,000**	4,792,000	17	-	990,000	208,000	-	-	-	1,198,000
Street Rehab - Artesian Area	TBD	03	Medium	-	-	-	-	2,472,000	-	-	**2,472,000**	-		-	-	-	2,472,000	-	-	2,472,000
Road Widening - Foster Drive - HGAC	TBD	04	High	-	-	-	-	-	-	13,360,000	**13,360,000**	10,688,000	17	-	-	-	-	-	2,672,000	2,672,000
Total	**21**			**$ 35,263,000**	**$ 14,651,000**	**$ 47,197,000**	**$ 40,579,000**	**$ 34,464,000**	**$ -**	**$ 13,360,000**	**$ 185,514,000**	**$ 104,570,000**		**$ 14,651,000**	**$ 12,882,000**	**$ 6,606,000**	**$ 8,870,000**	**$ -**	**$ 2,672,000**	**$ 45,681,000**

Signals:

Project Title	Project Code	Rank	Priority	Prior Budgets	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2030-2034	Total Project Cost	Total Other Sources	Notes	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2030-2034	New Debt
Signals Upgrades - IH-45 at North Loop 336	I76	C	High	477,000	-	-	-	-	-	-	**477,000**	-		-	-	-	-	-	-	-
Fiber Connectivity - South Loop 336 - West - Congressional Earmark	I97	C	High	1,382,000	-	-	-	-	-	-	**1,382,000**	-		-	-	-	-	-	-	-
Fiber Connectivity - South Loop 336 - East - Congressional Earmark	I96	C	High	1,154,000	-	-	-	-	-	-	**1,154,000**	-		-	-	-	-	-	-	-
Signal Upgrades - Mast Arms - Phase 1	I34	C	High	1,545,000	-	-	-	-	-	-	**1,545,000**	-		-	-	-	-	-	-	-
Signal Upgrades - City Wide Flashing Yellow Arrows - 5 Year Plan	G94	C	0	400,000	-	-	-	-	-	-	**400,000**	-		-	-	-	-	-	-	-
Signal System Upgrades - City Wide Radars - 5 Year Plan	G95	C	High	609,000	-	-	-	-	-	-	**609,000**	-		-	-	-	-	-	-	-
Signal Upgrades - State Highway 75	TBD	01	Medium	-	547,000	-	-	-	-	-	**547,000**	-		547,000	-	-	-	-	-	547,000
Total	**7**			**$ 5,567,000**	**$ 547,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 6,114,000**	**$ -**		**$ 547,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 547,000**

Facilities:

Project Title	Project Code	Rank	Priority	Prior Budgets	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2030-2034	Total Project Cost	Total Other Sources	Notes	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2030-2034	New Debt
City Hall 1st Floor Improvements	I26	C	High	378,000	-	-	-	-	-	-	**378,000**	-		-	-	-	-	-	-	-
Fire Department - Fire Station #8	I37	C	High	8,228,000	-	-	-	-	-	-	**8,228,000**	-		-	-	-	-	-	-	-
Police Station - Parking Lot Expansion and Improvements	I79	C	High	1,094,000	-	-	-	-	-	-	**1,094,000**	-		-	-	-	-	-	-	-
Public Works - Water & Sewer Building	TBD	01	High	-	1,200,000	-	-	-	-	-	**1,200,000**	-		1,200,000	-	-	-	-	-	1,200,000
Police Driving Track Property	TBD	01	High	-	-	-	2,000,000	-	-	-	**2,000,000**	-		-	-	2,000,000	-	-	-	2,000,000
Fire Station #9 Grand Central	TBD	02	High	-	-	-	1,650,000	2,650,000	6,650,000	-	**10,950,000**	-		-	-	1,650,000	2,650,000	6,650,000	-	10,950,000
Police Driving Track Construction	TBD	02	High	-	-	-	-	5,545,000	-	-	**5,545,000**	-		-	-	-	5,545,000	-	-	5,545,000
Land Acquisition for Future Fire Station	TBD	05	High	-	25,000	1,525,000	1,525,000	1,525,000	1,500,000	-	**6,100,000**	-		25,000	1,525,000	1,525,000	1,525,000	1,500,000	-	6,100,000
Total	**5**			**$ 9,700,000**	**$ 1,225,000**	**$ 1,525,000**	**$ 5,175,000**	**$ 9,720,000**	**$ 8,150,000**	**$ -**	**$ 35,495,000**	**$ -**		**$ 1,225,000**	**$ 1,525,000**	**$ 5,175,000**	**$ 9,720,000**	**$ 8,150,000**	**$ -**	**$ 25,795,000**

Other Sources Notes:

1. Grant Funds
2. Interest Income
3. TXDOT Reimbursement
4. Transfer From Other Fund(s)
5. General Fund
7. 4B Sales Tax
8. Eligible for payment by 4B Sales Taxes
9. Land Swap Proceeds
10. Del Lago Settlement
11. 2006 Land Sale Proceeds (7310-9030)
12. Donations
13. Contributions
14. Industrial/Tech Park Land Sale Proceeds
15. Sale of Land or Property
16. Developer Reimbursement
17. Intergovernmental
18. Insurance Proceeds
19. Transfer from CIDC General Fund
20. Project Savings

City of Conroe
General Government Capital Projects
SUMMARY OF MULTI-YEAR PLAN FOR FUNDING
FY 2024-2025 Adopted

Parks:

Project Title	Project Code	Rank	Priority	Prior Budgets	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2030-2034	Total Project Cost	Total Other Sources	Notes	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2030-2034	New Debt
Oscar Johnson, Jr. Community Center	H64	C	High	1,637,000	-	-	-	-	-	-	**1,637,000**	-		-	-	-	-	-	-	-
Total	**1**			**$ 1,637,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,637,000**	**$ -**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Drainage:

Project Title	Project Code	Rank	Priority	Prior Budgets	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2030-2034	Total Project Cost	Total Other Sources	Notes	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2030-2034	New Debt
Culvert Replacement - Heritage Museum Driveway	I75	C	Low	315,000	-	-	-	-	-	-	**315,000**	-		-	-	-	-	-	-	-
Rehab - Alligator Creek Phase 1	I12	C	High	581,000	-	-	-	-	-	-	**581,000**	-		-	-	-	-	-	-	-
Drainage Improvements - Lilly Boulevard	I99	C	Low	2,295,000	-	-	-	-	-	-	**2,295,000**	-		-	-	-	-	-	-	-
BRIC-FMA Grants	J11	C	Medium	350,000	-	-	-	-	-	-	**350,000**	-		-	-	-	-	-	-	-
Drainage Improvements	TBD	01	Medium	-	2,500,000	-	-	-	-	-	**2,500,000**	-		2,500,000	-	-	-	-	-	2,500,000
Drainage Improvements - Artesian Lakes West	TBD	01	Medium	-	-	-	-	-	-	9,526,000	**9,526,000**	-		-	-	-	-	-	9,526,000	9,526,000
Channel Improvements - Live Oak Creek	TBD	02	Medium	-	-	-	-	-	-	856,000	**856,000**	-		-	-	-	-	-	856,000	856,000
Culvert Upgrade - Canterbury and Oxford	TBD	03	Low	-	-	-	-	-	-	562,000	**562,000**	-		-	-	-	-	-	562,000	562,000
Rehab - Little Caney Creek	TBD	04	Low	-	-	-	-	-	-	4,606,000	**4,606,000**	-		-	-	-	-	-	4,606,000	4,606,000
Total	**5**			**$ 3,541,000**	**$ 2,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 15,550,000**	**$ 21,591,000**	**$ -**		**$ 2,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 15,550,000**	**$ 18,050,000**

Water:

Project Title	Project Code	Rank	Priority	Prior Budgets	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2030-2034	Total Project Cost	Total Other Sources	Notes	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2030-2034	New Debt
Water Plant #35 - East SH 242 Area	TBD	04	High	-	8,000,000	8,000,000	-	-	-	-	**16,000,000**	-		8,000,000	8,000,000	-	-	-	-	16,000,000
Total	**1**			**$ -**	**$ 8,000,000**	**$ 8,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 16,000,000**			**$ 8,000,000**	**$ 8,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 16,000,000**

Grand Total	**39**			**$ 55,708,000**	**$ 26,923,000**	**$ 56,722,000**	**$ 45,754,000**	**$ 44,184,000**	**$ 8,150,000**	**$ 28,910,000**	**$ 266,351,000**	**$ 104,570,000**		**$ 26,923,000**	**$ 22,407,000**	**$ 11,781,000**	**$ 18,590,000**	**$ 8,150,000**	**$ 18,222,000**	**$ 106,073,000**

Other Sources Notes:

1. Grant Funds
2. Interest Income
3. TXDOT Reimbursement
4. Transfer From Other Fund(s)
5. General Fund
6. Water & Sewer Construction
7. 4B Sales Tax
8. Eligible for payment by 4B Sales Taxes
9. Land Swap Proceeds
10. Del Lago Settlement
11. 2006 Land Sale Proceeds (7310-9030)
12. Donations
13. Contributions
14. Industrial/Tech Park Land Sale Proceeds
15. Sale of Land or Property
16. Developer Reimbursement
17. Intergovernmental
18. Insurance Proceeds
19. Transfer from CIDC General Fund
20. Project Savings

City of Conroe
Water and Sewer Capital Projects
SUMMARY OF MULTI-YEAR PLAN FOR FUNDING
FY 2024-2025 Adopted

Water:

Project Title	Project Code	Rank	Priority	Prior Budgets	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2030-2034	Total Project Cost	Total Other Sources	Notes	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2030-2034	New Debt
Water Extension - Old Montgomery Road - Developer Agreement	J01	C	High	2,250,000	-	-	-	-	-	-	**2,250,000**	-		-	-	-	-	-	-	-
Water Line Extension - Water Well No. 24 Blending	H05	C	High	236,000	-	-	-	-	-	-	**236,000**	-		-	-	-	-	-	-	-
Water Line Rehab - Bybee Street Area	TBD	C	High	-	1,900,000	-	-	-	-	-	**1,900,000**	-		1,900,000	-	-	-	-	-	1,900,000
Water Line Rehab - Conroe Hospital Area	I44	C	High	3,272,000	-	-	-	-	-	-	**3,272,000**	-		-	-	-	-	-	-	-
Water Plant - Moran Ranch	I53	C	High	585,000	-	-	-	-	-	-	**585,000**	-		-	-	-	-	-	-	-
Water Plant - Conroe Industrial Park West - CIDC	I54	C	High	474,000	-	-	-	-	-	-	**474,000**	-		-	-	-	-	-	-	-
Water Plant - Seven Coves Area - CIDC	I43	C	High	42,000	-	-	-	-	-	-	**42,000**	-		-	-	-	-	-	-	-
Water Plant - Wedgewod Point	I66	C	Low	500,000	-	-	-	-	-	13,225,000	**13,725,000**	-		-	-	-	-	-	13,225,000	13,225,000
Water Well & Plant - Pine Lake Cove	I28	C	High	1,000	-	-	-	-	-	-	**1,000**	-		-	-	-	-	-	-	-
Water Well Re-Drilling - Plant #14	I83	C	High	4,203,000	-	-	-	-	-	-	**4,203,000**	-		-	-	-	-	-	-	-
Water Well Re-Drilling - Plant #6	I82	C	High	4,166,000	-	-	-	-	-	-	**4,166,000**	-		-	-	-	-	-	-	-
Water Plant #34 - McCaleb Road	TBD	03	High	-	8,000,000	8,000,000	-	-	-	-	**16,000,000**	-		8,000,000	8,000,000	-	-	-	-	16,000,000
Water Line Rehab - Forest Estates & Wroxton Area	TBD	06	Medium	-	667,000	4,982,000	-	-	-	-	**5,649,000**	-		667,000	4,982,000	-	-	-	-	5,649,000
Water Line Rehab - SH 75 North	TBD	06	Medium	-	405,000	3,395,000	-	-	-	-	**3,800,000**	-		405,000	3,395,000	-	-	-	-	3,800,000
Water Line Rehab - East Dallas Street	TBD	07	Medium	-	731,000	-	-	-	-	-	**731,000**	-		731,000	-	-	-	-	-	731,000
Water Line Extension - TimberPointe - Developer Agreement	TBD	08	High	-	2,767,000	-	-	-	-	-	**2,767,000**	-		2,767,000	-	-	-	-	-	2,767,000
Water Plant Building Replacement - Water Well #4	TBD	09	Low	-	-	492,000	-	-	-	-	**492,000**	-		-	492,000	-	-	-	-	492,000
Water Well Re-Drilling - Plant #18	TBD	10	High	-	-	5,230,000	-	-	-	-	**5,230,000**	-		-	5,230,000	-	-	-	-	5,230,000
Water Well Re-Drilling and Control Building - Plant #5	TBD	11	High	-	-	723,000	7,500,000	-	-	-	**8,223,000**	-		-	723,000	7,500,000	-	-	-	8,223,000
Water Line Rehab - SH 75 South	TBD	12	High	-	500,000	4,020,000	-	-	-	-	**4,520,000**	-		500,000	4,020,000	-	-	-	-	4,520,000
Water Line Replacement - First Street	TBD	13	Medium	-	264,000	1,428,000	-	-	-	-	**1,692,000**	-		264,000	1,428,000	-	-	-	-	1,692,000
Water Line Extension - FM 1097 & IH-45	TBD	14	Medium	-	-	2,782,000	-	-	-	-	**2,782,000**	-		-	2,782,000	-	-	-	-	2,782,000
Water Line Rehab - Loop 336 at IH-45	TBD	15	Medium	-	-	4,928,000	-	-	-	-	**4,928,000**	-		-	4,928,000	-	-	-	-	4,928,000
Water Rehab - Artesian Area	TBD	16	High	-	-	-	5,040,000	-	-	-	**5,040,000**	-		-	-	5,040,000	-	-	-	5,040,000
Water Well Re-Drilling - Plant #13 - Congressional Earmark	TBD	17	High	-	-	-	5,210,000	-	-	-	**5,210,000**	4,168,000	8	-	-	1,042,000	-	-	-	1,042,000
Water Line Extension - FM 1484	TBD	18	Medium	-	-	-	6,669,000	-	-	-	**6,669,000**	-		-	-	6,669,000	-	-	-	6,669,000
Water Line Extension - McCaleb Road	TBD	19	Medium	-	-	-	838,000	-	-	-	**838,000**	-		-	-	838,000	-	-	-	838,000
Water Rehab - Oak Hollow	TBD	20	Low	-	-	-	3,228,000	-	-	-	**3,228,000**	-		-	-	3,228,000	-	-	-	3,228,000
Water Well Re-Drilling - Plant #7	TBD	21	High	-	-	-	-	6,000,000	-	-	**6,000,000**	-		-	-	-	6,000,000	-	-	6,000,000
Water Line Replacement - SH-75 North and Industrial Lane	TBD	22	Medium	-	-	-	-	2,704,000	-	-	**2,704,000**	-		-	-	-	2,704,000	-	-	2,704,000
Water Rehab - Wood Crest/Pine Crest	TBD	23	Low	-	-	-	300,000	2,030,000	-	-	**2,330,000**	-		-	-	300,000	2,030,000	-	-	2,330,000
Water Well Re-Drilling - Plant #15	TBD	24	High	-	-	-	-	-	6,000,000	-	**6,000,000**	-		-	-	-	-	6,000,000	-	6,000,000
Water Line Rehab - Cable Street Area	TBD	25	Medium	-	-	-	-	-	1,763,000	-	**1,763,000**	-		-	-	-	-	1,763,000	-	1,763,000
Water Line Extension - Clopton Farms	TBD	26	Low	-	-	-	-	-	506,000	-	**506,000**	-		-	-	-	-	506,000	-	506,000
Water Line Replacement - Teas Lake Drive	TBD	27	Low	-	-	-	-	-	-	1,344,000	**1,344,000**	-		-	-	-	-	-	1,344,000	1,344,000
Water Plant - E. Wally Wilkerson Parkway and FM 1484	TBD	28	Low	-	-	-	-	-	-	9,680,000	**9,680,000**	-		-	-	-	-	-	9,680,000	9,680,000
Water Line Extension - South Plantation Drive and Loop 336	TBD	29	Low	-	-	-	-	-	-	4,388,000	**4,388,000**	-		-	-	-	-	-	4,388,000	4,388,000
Total	**18**			**$ 15,729,000**	**$ 15,234,000**	**$ 35,980,000**	**$ 28,785,000**	**$ 10,734,000**	**$ 8,269,000**	**$ 28,637,000**	**$ 143,368,000**	**$ 4,168,000**		**$ 15,234,000**	**$ 35,980,000**	**$ 24,617,000**	**$ 10,734,000**	**$ 8,269,000**	**$ 28,637,000**	**$ 123,471,000**

Other Sources:

1. Grant Funds
2. Interest Income
3. TXDOT Reimbursement
4. Supplemental Request
5. Transfer From Other Fund(s)
6. Water & Sewer Operating Fund Capital Reserve
7. Contribution
8. Intergovernmental
9. Transfer from CIDC General Fund

City of Conroe
Water and Sewer Capital Projects
SUMMARY OF MULTI-YEAR PLAN FOR FUNDING
FY 2024-2025 Adopted

Sewer:

Project Title	Project Code	Rank	Priority	Prior Budgets	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2030-2034	Total Project Cost	Total Other Sources	Notes	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2030-2034	New Debt
Gravity Main Replacement - Downtown Area Phase 2 - North of Highway 105 - Mit/MOD Grant	J05	C	High	7,500,000	-	-	-	-	-	-	**7,500,000**	-		-	-	-	-	-	-	-
Gravity Main Replacement - Grand Lake Creek	I57	C	Medium	4,273,000	-	-	-	-	-	-	**4,273,000**	-		-	-	-	-	-	-	-
Gravity Main Replacement - Silverdale	I56	C	High	1,934,000	-	-	-	-	-	-	**1,934,000**	-		-	-	-	-	-	-	-
Gravity Main Replacement - Upper Stewart Creek Phase 1	H55	C	High	1,742,000	-	-	-	-	-	-	**1,742,000**	-		-	-	-	-	-	-	-
Gravity Sewer Trunk Line - FM 2854 - Developer Agreement - MUD 183	I71	C	High	1,338,000	-	-	-	-	-	-	**1,338,000**	-		-	-	-	-	-	-	-
Lift Station Expansion & Gravity Main Replacement - LaSalle	J09	C	High	3,400,000	-	-	-	-	-	-	**3,400,000**	-		-	-	-	-	-	-	-
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	205,000	-	-	-	-	-	-	**205,000**	-		-	-	-	-	-	-	-
Sewer Line Extension - McCaleb Road	J07	C	High	3,640,000	-	-	-	-	-	-	**3,640,000**	-		-	-	-	-	-	-	-
Sewer Line Rehab - Rivershire Subdivision	J06	C	High	4,391,000	-	-	-	-	-	-	**4,391,000**	-		-	-	-	-	-	-	-
SSOI Program - Section 10	J04	C	High	850,000	-	-	-	-	-	-	**850,000**	-		-	-	-	-	-	-	-
Treatment Plant - Construction of New Plant - Phase IV	975	C	High	1,878,000	-	-	-	-	-	-	**1,878,000**	-		-	-	-	-	-	-	-
Trunk Line Rehab - Lower Stewarts Creek - South Loop 336 to IH 45 - American Rescue Act	I50	C	High	2,538,000	-	-	-	-	-	-	**2,538,000**	-		-	-	-	-	-	-	-
Trunk Line Replacement - Stewarts Creek - Avenue M to Ed Kharbat	H56	C	High	547,000	-	-	-	-	-	-	**547,000**	-		-	-	-	-	-	-	-
Lift Station & Force Main Upgrades - Crighton Road - Congressional Earmark	J08	C	High	1,800,000	-	-	-	-	-	-	**1,800,000**	-		-	-	-	-	-	-	-
Gravity Sewer Upgrade - SH 105 West	TBD	C	High	-	5,900,000	-	-	-	-	-	**5,900,000**	-		5,900,000	-	-	-	-	-	5,900,000
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
Lift Station Repair - NW Wastewater Treatment Plant	TBD	01	High	-	1,600,000	-	-	-	-	-	**1,600,000**	-		1,600,000	-	-	-	-	-	1,600,000
Sewer Rehab - Tanglewood and Wiggins Village	TBD	02	Medium	-	5,930,000	-	-	-	-	-	**5,930,000**	-		5,930,000	-	-	-	-	-	5,930,000
Gravity Main Replacement - Live Oak Creek	TBD	03	High	-	1,487,000	-	-	-	-	-	**1,487,000**	-		1,487,000	-	-	-	-	-	1,487,000
Gravity Main Replacement - Downtown Area Phase 1-South of Highway 105	TBD	04	High	-	4,200,000	-	-	-	-	-	**4,200,000**	-		4,200,000	-	-	-	-	-	4,200,000
Gravity Sewer Main Replacement - Highway 105	TBD	05	High	-	5,340,000	-	-	-	-	-	**5,340,000**	-		5,340,000	-	-	-	-	-	5,340,000
Trunk Line Replacement - White Oak Creek	TBD	06	Medium	-	4,971,000	-	-	-	-	-	**4,971,000**	-		4,971,000	-	-	-	-	-	4,971,000
Sewer Rehab - Foster Oaks	TBD	07	Medium	-	-	5,538,000	-	-	-	-	**5,538,000**	-		-	5,538,000	-	-	-	-	5,538,000
Gravity Main Replacement - FM 3083	TBD	08	Medium	-	-	-	3,400,000	-	-	-	**3,400,000**	-		-	-	3,400,000	-	-	-	3,400,000
Sewer Line Rehab - Artesian Area	TBD	09	Medium	-	-	-	3,964,000	-	-	-	**3,964,000**	-		-	-	3,964,000	-	-	-	3,964,000
Sewer Rehab - North Loop 336 Area - Oxford to FM 3083	TBD	10	Medium	-	-	-	2,910,000	-	-	-	**2,910,000**	-		-	-	2,910,000	-	-	-	2,910,000
Gravity Main Replacement - FM 1488 and IH-45	TBD	11	Medium	-	-	-	-	-	4,505,000	-	**4,505,000**	-		-	-	-	-	4,505,000	-	4,505,000
Trunk Line Replacement - Alligator Creek	TBD	12	Medium	-	-	-	-	-	3,600,000	2,783,000	**6,383,000**	-		-	-	-	-	3,600,000	2,783,000	6,383,000
Lift Station Expansion and Force Main Upgrades - Shadow Lakes	TBD	14	Low	-	-	-	-	-	-	999,000	**999,000**	-		-	-	-	-	-	999,000	999,000
Wastewater Treatment Plant Expansion - Conroe Central	TBD	15	High	-	-	-	-	-	-	15,492,000	**15,492,000**	-		-	-	-	-	-	15,492,000	15,492,000
Total	**23**			**$ 37,540,000**	**$ 30,278,000**	**$ 6,388,000**	**$ 11,124,000**	**$ 850,000**	**$ 8,105,000**	**$ 19,274,000**	**$ 113,559,000**	**$ -**		**$ 30,278,000**	**$ 6,388,000**	**$ 11,124,000**	**$ 850,000**	**$ 8,105,000**	**$ 19,274,000**	**$ 76,019,000**
Grand Total				**$ 53,269,000**	**$ 45,512,000**	**$ 42,368,000**	**$ 39,909,000**	**$ 11,584,000**	**$ 16,374,000**	**$ 47,911,000**	**$ 256,927,000**	**$ 4,168,000**		**$ 45,512,000**	**$ 42,368,000**	**$ 35,741,000**	**$ 11,584,000**	**$ 16,374,000**	**$ 47,911,000**	**$ 199,490,000**

Other Sources:

1. Grant Funds
2. Interest Income
3. TXDOT Reimbursement
4. Supplemental Request
5. Transfer From Other Fund(s)
6. Intergovernmental
6. Water & Sewer Operating Fund Capital Reserve
7. Contribution
8. Intergovernmental
9. Transfer from CIDC General Fund

City of Conroe
American Rescue Act Capital Projects
SUMMARY OF MULTI-YEAR PLAN FOR FUNDING
FY 2024-2025 Adopted

Water:

Project Title	Project Code	Rank	Priority	Prior Budgets	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2030-2034	Total Project Cost	Total Other Sources	Notes
Water Line Rehab - East Semands Street Area	I48	C	High	124,000	-	-	-	-	-	-	**124,000**	-	
Total	**1**			**$ 124,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 124,000**	**$ -**	

Sewer:

Project Title	Project Code	Rank	Priority	Prior Budgets	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2030-2034	Total Project Cost	Total Other Sources	Notes
Trunk Line Rehab - Lower Stewarts Creek - South Loop 336 to IH 45	I50	C	0	1,000,000	-	-	-	-	-	-	**1,000,000**	-	
Total	**1**			**$ 1,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,000,000**	**$ -**	

Grand Total:				**$ 1,124,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,124,000**	**$ -**	

Other Sources:
1. Grant Funds

City of Conroe
Water Mitigation Capital Projects
SUMMARY OF MULTI-YEAR PLAN FOR FUNDING
FY 2024-2025 Adopted

Water:

Project Title	Project Code	Rank	Priority	Prior Budgets	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2030-2034	Total Project Cost	Total Other Sources	Notes
Water Plant #32 - Howard Hughes	TBD	01	High	-	7,310,000	7,310,000	-	-	-	-	14,620,000	11,250,000	1
Water Plant #33 - Longmire Road League Line	TBD	02	High	-	8,000,000	8,000,000	-	-	-	-	16,000,000	11,250,000	1
Total	**2**			**$ -**	**$ 15,310,000**	**$ 15,310,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 30,620,000**	**$ 22,500,000**	

Grand Total:				**$ -**	**$ 15,310,000**	**$ 15,310,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 30,620,000**	**$ 22,500,000**	

Other Sources:
1. Transfer from CIDC General Fund

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. The City uses this preliminary estimate 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 determining a tax rate for the upcoming budget year, several procedures and tests must be applied to the rate 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 have 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, 2024

Taxable Assessed Valuation	$15,568,034,355
Constitutional Limit (% of assessed value)	2.5% of assessed valuation
Maximum Constitutional Revenue Available	$389,200,859
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	$0.3948 per $100
VOTER-APPROVAL TAX RATE	$0.4408 per $100

The no-new-revenue tax rate is the tax rate for the 2024 tax year that will raise the same amount of property tax revenue for City of Conroe from the same properties in both the 2023 tax year and the 2024 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 2024 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 12, 2024 AT 6:00 PM AT 300 West Davis, Conroe TX 77301.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, City of Conroe is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the City Council of City of Conroe at their offices or by attending the public hearing mentioned above.

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

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

FOR the proposal:	David Hairel	Shana R. Arthur
	Harry Hardman	Howard Wood
	Marsha Porter	
AGAINST the proposal:	None	
PRESENT and not voting:	Mayor Duke W. Coon	
ABSENT:	None	

Visit 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.

	2023	2024	Change
Total tax rate (per	$0.4272	$0.4272	increase of 0.0000 per

$100 of value)			$100, or 0.00%
Average homestead taxable value	$245,757	$263,030	increase of 7.03%
Tax on average homestead	$1,049.87	$1,123.66	increase of 73.79, or 7.03%
Total tax levy on all properties	$51,825,198	$55,855,013	increase of 4,029,815, or 7.78%

For assistance with tax calculations, please contact the tax assessor for City of Conroe at 936-539-8124 or tammy.mcrae@mctx.org, or visit www.mocotaxes.org for more information.

Full Time Compensation Ranges

Fiscal Year 2024-2025

Full Time

	MINIMUM			*MIDPOINT*			*MAXIMUM*		
Grade	**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 2024-2025

Part Time/Seasonal

	MINIMUM	*MIDPOINT*	*MAXIMUM*
Grade	**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 2024-2025

Fire

Grade	1	2	3	4	5	6	7	8
Firefighter F1	64,920	67,193	69,545	71,978	74,497	77,105	79,804	82,598
Engine Operator F2	85,075	88,053	91,133					
Lieutenant F3	100,247	103,256	106,353					
Batalion Chief F4	112,734	116,680	120,763					
Deputy Chief F5	128,010	131,849	135,805					
Asstistant Chief F6	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	$ 300		

Civil Service Police Compensation Ranges
Fiscal Year 2024-2025

Police

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					

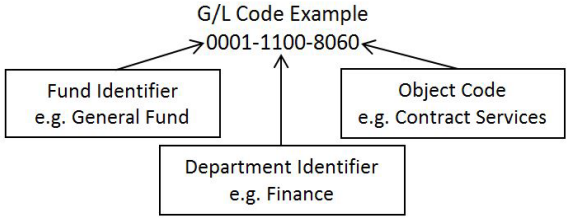
INCENTIVE PAY- Police Effective Date 10/1/2011

Associates degree	$ 70	Intermediate Certificate	$ 210
Bachelors degree	$ 125	Advanced Certificate	$ 300
		Masters Certificate	$ 526

INCENTIVE PAY-Communications Officers

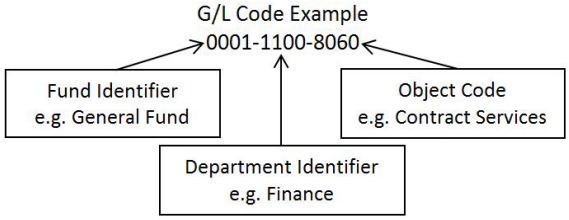
Intermediate	$250
Advanced	$350
Masters	$500

City of Conroe
Chart of Accounts



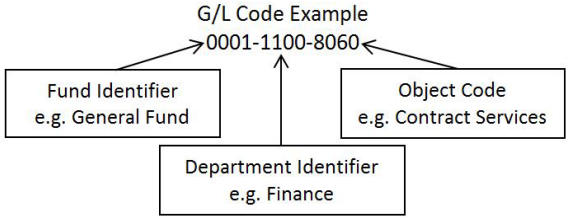
Fund		*Budgeted Fund
001	General Fund	*
002	Water & Sewer Operating	*
003	Vehicle & Equipment Replacement	*
004	Hotel Occupancy Tax	*
005	PID Assessments	
006	Water & Sewer Debt Service	*
008	Water & Sewer Revenue Reserve	
009	Conroe Industrial Development Corporation (CIDC)	*
010	General Obligation Debt Service	*
014	Convention Center Debt Service	*
024	Community Development Block Grant Entitlement	*
025	Facilities Management	*
030	Oscar Johnson, Jr. Community Center	
034	Woodlands Township Regional Participation	
035	Retirement Healthcare Plan	
037	Municipal Court Technology	*
038	Municipal Court Building Security	*
039	Local Truancy Prevention & Diversion	*
042	CIP Fund, Facilities	*
045	Water & Sewer Vehicle & Equipment Replacement	*
046	CIP Fund, Transportation Grants	*
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	*

City of Conroe
Chart of Accounts



Fund		*Budgeted Fund
104	MC - Time Payment Reimbursement Fee	*
150	Technology Replacement	*
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	*
500	Water Mitigation	*
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	*
509	Water & Sewer CIP Fund, Certificates Of Obligation 2024	*
510	Water & Sewer CIP Fund, Certificates Of Obligation 2024C	*
601	CIP Fund, Certificates Of Obligation 2018A	*
602	CIP Fund, Certificates Of Obligation 2019A	*
603	CIP Fund, 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	*

City of Conroe
Chart of Accounts



Fund		*Budgeted Fund
611	CIP Fund, Certificates Of Obligation 2024B	*
700	Conroe Local Government Corporation	*
701	CIP Fund, Conroe Local Government Corporation	*
999	Pooled Cash Fund	

City of Conroe
Chart of Accounts

Department

1020	General Revenues
1041	Administration
1042	Mayor And City Council
1044	Transportation
1060	Legal
1070	Municipal Court
1100	Finance
1110	CDBG Administration
1120	Purchasing-Warehouse
1130	Information Technology
1160	Human Resources
1201	Police Administration
1202	Police Support Services
1203	Police Patrol
1204	Police Investigative Services
1206	Police Animal Services
1209	Commercial Vehicle Enforcement Program
1300	Fire
1400	Parks & Recreation Administration
1420	Oscar Johnson Jr Community Center
1410	CK Ray Recreation Center
1430	Senior Center
1440	Aquatic Center
1450	Parks Operations
1460	Westside Recreation Center
1500	Community Development
1530	Drainage Maintenance
1540	Streets Maintenance
1550	Signal Maintenance
1560	Sign Maintenance
1570	Engineering
1580	Building Inspections & Permits
1700	Warehouse Stock
1800	GF Non-Departmental
2000	Water & Sewer Revenues
2800	Utility Billing
2810	Public Works
2820	Water
2821	Surface Water
2880	Conroe Central Wastewater Plant
2881	Southwest Wastewater Plant
2882	Sewer
2883	Pump & Motor Maintenance
2900	W&S Non-Departmental
1001	Conroe MMD#1-Reimbursement Agreement
1002	Conroe MMD#1-Economic Development
1010	General Obligation Debt Service
2400	CDBG Operations
2500	Facilities Management
3010	Vehicle & Equipment Replacement
3400	Woodlands Township Regional Partnership
3500	Retirement Healthcare Plan
3700	Municipal Court Technology
3800	Municipal Court Building Security
3900	Municipal Court Juvenile Case Manager
4010	Convention & Visitors Bureau
4620	Cert Of Ob Series 2016
4800	Municipal Court Efficiency Fee
4900	Municipal Court Truancy Prevention
5010	Teas Lake PID Assessment
5020	Sterling Place PID Assessment
5030	White Oak PID Assessment
5040	Woodhaven PID Assessment
5050	Woodmark PID Assessment
5200	Fleet Services
5400	Firearms Training Facility
6000	Water & Sewer Debt Service
7900	Tax Increment Reinvestment Zone #3
8000	Water & Sewer Rev Res
8030	Drainage
8040	Water
8050	Sewer
8060	Streets
8070	Signals
8080	Facilities
8090	Parks
8100	Self Funded Insurance
8210	Longmire Creek Estates PID
8310	Wedgewood Falls PID
8410	Shadow Lakes PID
8610	Chase Run PID
8710	Canyon Creek PID
9000	CIDC General Fund
9200	CIDC Debt Service
9400	CIDC Revenue Clearing

City of Conroe
Chart of Accounts

Object Code: Revenues

4010	Current Taxes
4020	Delinquent Tax
4030	Franchise Fees
4035	Network Nodes Receipts
4040	Sales Tax
4050	Hotel Occupancy Tax
4070	Mixed Beverage
4080	In Lieu Of Taxes
4510	Licenses
4520	Permits
4521	Storm Water Permits
4530	Wrecker/Taxi Permits
4531	Commercial Hauler Permits
4532	Alarm Permits-New/Renewal
4533	Excessive Alarm Fees
5010	Refuse Collection
5020	Copies
5040	Planning & Zoning Fees
5100	Water Charges
5105	Gr Water Conservation Fee
5110	Sewer Charges
5115	Surface Water Fee
5116	Discharge Water Sales
5117	Code Enforcement Fee
5120	Water Taps
5130	Sewer Taps
5140	Reconnects
5150	Service Charges
5151	Fuel
5152	Parts
5153	Labor
5154	Sublets
5155	Carwash
5156	Miscellaneous
5160	Bulk Water Sales
5170	Spec Revenue/W & S
5180	Pretreatment Fees
5190	Ticket Sales
5510	Traffic & Criminal Fines
5540	Commercial Vehicle Fines
6010	Interest On Investments
6015	FMV Adjustment - Investments
6020	Penalty & Interest
6030	Lease Income
6035	Land Sales
6036	Proceeds-Sales Of Cap. Assets
6050	Recreational
6051	Parks Programs
6052	Parks Donations
6053	Animal Shelter Fees
6054	Tree Mitigation Revenue
6055	Refuse Containers
6056	Tree Enforcement Revenue
6060	Unanticipated Revenues
6070	Short & Over
6075	Pid Assessment Revenue
6080	Donations
6103	Bond Proceeds
6105	Seized Assets - Intergov
6106	Intergovernmental - Local
6107	Intergovernmental - State
6108	Intergovernmental - Federal
6110	Insurance Proceeds
6111	Proceeds from Lease
6113	Premium On Bonds Issued
6115	Contributions-Employer
6120	Worker's Compensation Reimbursements
6550	Transfer In

City of Conroe
Chart of Accounts
Object Code: Expenditures

7010	Salaries
7012	Salaries - Part Time
7020	Overtime
7025	Social Security
7030	Retirement & Pension
7035	Workers' Compensation
7040	Insurance
7050	Physicals
7070	Unemployment
7110	Office Supplies
7130	Building Supplies
7140	Wearing Apparel
7160	Vehicle Operations
7170	Vehicle Repairs
7180	Equipment Repairs
7190	Radio Repairs
7200	Other Operating Supplies
7251	Buildings <$10,000
7252	Improvements <$10,000
7253	Furn & Fixtures <$5,000
7254	Mach & Equip <$5,000
7255	Vehicles <$5,000
7300	Inventory Purchases
7301	Fleet Stock Parts
7400	Fleet Non-Stock Parts
7450	Sublet Labor
7500	Fuel Consumption
7800	Inventory Disposals
8010	Utilities
8020	Insurance & Bonds
8029	Advertising
8030	Legal Services
8031	Consulting Services
8033	Landscaping & Mowing
8035	Contract Labor
8036	Building Maintenance
8038	Engineering & Environmental Services
8040	Leased Equipment
8041	Software Agreements
8050	Travel & Training
8054	Transit Downtown Circular Program
8055	Transit Capital Cost Of Contracting
8056	Transit Planning
8057	Transit Operating Assistance
8058	Transit ADA
8059	Transit Commuter Bus Service
8060	Contract Services
8062	Community Services
8063	Incentives
8064	Credit Card Fees
8065	Investment Expense
8066	Benefits-OPEB
8068	Administrative Expenses-OPEB
8069	Intergovernmental Agreement
8070	Elections
8350	Legal Newspaper Notices
8360	Legislative Services
8520	Transfer Out
8530	Gross Receipts
9010	Land
9020	Buildings >$10,000
9030	Improvements >$10,000
9040	Furn & Fixtures >$5,000
9050	Mach & Equip >$5,000
9060	Vehicles >$5,000
9070	Intang. Assets - Indefinite Life
9080	Right-of-Use Assets-Capital Outlay
9510	Accounts Charged Off
9600	Bond Principal
9601	Sec. 108 Principal
9610	Bond Interest
9611	Sec. 108 Interest
9615	Handling Charges
9616	Bond Issue Expense
9520	Bad Debt Finance
9600	Principal
9601	Sec 108 Principal
9610	Interest
9611	Sec 108 Interest
9615	Handling Charges
9616	Bond Issue Expense
9621	Other Fin - Pmt Ref Bd Escrow
9623	Other Use-Premium Debt Issue
9624	Refund Bond Prem/Discount
9660	Principal-Lease
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.

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

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity 7-14

These schedules present information to help the reader assess the factors affecting the City's ability to generate its property and sales taxes.

Debt Capacity 15-19

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.

Demographic and Economic Information 20-21

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.

Operating Information 22-26

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.

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		
	2014	2015	2016
Governmental Activities:			
Net Investment in Capital Assets	$ 54,366,984	$ 53,413,374	$ 97,563,851
Restricted for:			
Severance Pay 2% Sinking Fund	-	-	-
Seized Assets	-	-	-
Red Light Cameras	-	-	-
State Cable Franchise 1% PEG Fee	-	-	-
Special Revenue Funds	-	-	-
Debt Service	10,623,507	12,178,899	11,401,030
Other Purposes	-	3,290,940	4,032,707
Unrestricted	46,836,093	(11,517,169)	(17,337,700)
Total Governmental Activities Net Position	$ 111,826,584	$ 57,366,044	$ 95,659,888
Business-type Activities:			
Net Investment in Capital Assets	$ 38,527,503	$ 43,883,640	$ 66,592,348
Restricted for:			
Pre-Opening	-	-	-
Debt Service	4,169,587	5,455,067	5,455,067
Unrestricted	15,274,317	12,468,751	3,414,929
Total Business-type Activities Net Position	$ 57,971,407	$ 61,807,458	$ 75,462,344
Primary Government:			
Net Investment in Capital Assets	$ 92,894,487	$ 97,297,014	$ 164,156,199
Restricted for:			
Severance Pay 2% Sinking Fund	-	-	-
Seized Assets	-	-	-
Red Light Cameras	-	-	-
State Cable Franchise 1% PEG Fee	-	-	-
Special Revenue Funds	-	-	-
Pre-Opening	-	-	-
Debt Service	14,793,094	17,633,966	16,856,097
Other Purposes	-	3,290,940	4,032,707
Unrestricted	62,110,410	951,582	(13,922,771)
Total Primary Government Net Position	$ 169,797,991	$ 119,173,502	$ 171,122,232

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						
2017	2018	2019	2020	2021	2022	2023
$ 96,191,181	$ 103,697,091	$ 105,543,177	$ 128,071,934	$ 65,468,012	$ 78,667,164	$ 104,835,120
-	24,599	25,886	28,455	36,423	37,543	38,221
-	1,025,255	1,647,201	2,163,747	1,666,889	1,670,775	1,824,051
-	353,663	303,683	303,683	254,183	254,183	254,183
-	449,544	560,187	609,785	540,799	526,949	642,181
-	3,557,935	3,981,048	4,153,844	26,667,923	35,742,843	38,465,303
11,386,141	10,589,482	10,837,081	11,052,026	29,119,843	27,045,851	16,115,815
-	-	-	-	-	-	-
(12,182,607)	(23,425,202)	(17,866,973)	(22,949,464)	23,917,787	32,633,420	42,774,510
$ 95,394,715	$ 96,272,367	$ 105,031,290	$ 123,434,010	$ 147,671,859	$ 176,578,728	$ 204,949,384
$ 60,403,915	$ 62,490,423	$ 66,615,544	$ 74,805,045	$ 83,415,048	$ 94,235,705	$ 99,038,426
-	-	-	-	-	-	234,958
5,779,189	5,000,982	5,119,774	4,506,405	4,509,470	2,890,297	8,625,638
13,757,251	16,037,500	12,945,174	17,618,295	23,258,333	28,954,603	39,510,476
$ 79,940,355	$ 83,528,905	$ 84,680,492	$ 96,929,745	$ 111,182,851	$ 126,080,605	$ 147,409,498
$ 156,595,096	$ 166,187,514	$ 172,158,721	$ 202,876,979	$ 148,883,060	$ 172,902,869	$ 203,873,546
-	24,599	25,886	28,455	36,423	37,543	38,221
-	1,025,255	1,647,201	2,163,747	1,666,889	1,670,775	1,824,051
-	353,663	303,683	303,683	254,183	254,183	254,183
-	449,544	560,187	609,785	540,799	526,949	642,181
-	3,557,935	3,981,048	4,153,844	26,667,923	35,742,843	38,465,303
-	-	-	-	-	-	234,958
17,165,330	15,590,464	15,956,855	15,558,431	33,629,313	29,936,148	24,741,453
-	-	-	-	-	-	-
1,574,644	(7,387,702)	(4,921,799)	(5,331,169)	47,176,120	61,588,023	82,284,986
$ 175,335,070	$ 179,801,272	$ 189,711,782	$ 220,363,755	$ 258,854,710	$ 302,659,333	$ 352,358,882

CITY OF CONROE, TEXAS **TABLE 2**

CHANGE IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses										
Governmental Activities:										
General Government	$ 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	$ 27,363,108
Finance	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	2,621,254
Public Safety	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	63,761,222
Community Development	-	-	-	2,035,327	2,143,044	2,879,575	245,320	1,801,642	2,279,584	2,540,614
Industrial Development	-	-	-	-	-	-	-	7,506,186	3,634,637	2,888,409
Parks	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	13,745,163
Public Works	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	31,281,720
Debt Service:										
Interest and Fiscal Charges	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	12,183,635
Total Governmental Activities Expenses	66,875,095	76,797,439	85,770,899	88,893,122	85,109,018	103,018,819	107,185,066	131,697,225	137,934,175	156,385,125
Business-Type Activities:										
Water and Sewer	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	63,959,993
Fleet Services	1,237,286	1,596,959	1,690,402	-	-	-	-	-	-	-
Hotel	-	-	-	-	-	-	-	-	-	92,233,381
Total Business-type Activities Expenses	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	156,193,374
Total Primary Government Expenses	$ 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	$ 312,578,499
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	$ 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	$ 8,593,125
Public Safety	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	1,361,695
Industrial Development	-	-	-	-	-	-	-	-	1,000	4,000
Parks	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	3,120,443
Public Works	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	1,766,011
Operating Grants & Contributions:										
General Government	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	3,916,824
Public Safety	594,235	595,556	826,864	1,053,099	1,025,017	1,592,588	1,800,850	1,807,371	2,654,137	2,014,481
Community Development	-	-	-	611,708	487,903	525,906	1,737,678	636,675	1,569,120	5,739,409
Public Works	426,960	2,601,443	894,808	-	22,875	45,750	22,875	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	-	11,023
Community Development	-	-	-	-	-	-	-	-	3,897,529	-
Total Governmental Activities Program Revenues	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	26,549,886
Business-type Activities:										
Charges for Services:										
Water and Sewer	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	67,572,412
Service Center	1,359,544	1,852,780	1,952,342	-	-	-	-	-	-	-
Hotel	-	-	-	-	-	-	-	-	-	1,190,747
Operating Grants & Contributions:										
Water and Sewer	-	-	-	697,566	700,568	989,529	1,258,066	1,430,787	2,325,404	2,847,489
Capital Grants & Contributions										
Water and Sewer	-	-	130,785	2,005,738	28,800	80,000	4,005,506	5,437,687	5,031,784	8,647,111
Hotel	-	-	-	-	-	-	-	-	-	79,183,359
Total Business-type Activities Program Revenues	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	159,441,118
Total Primary Government Program Revenues	$ 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	$ 185,991,004

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Net (Expense) Revenues										
Governmental Activities	$ (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)	$ (129,835,239)
Business-type Activities	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	3,247,744
Total Net Expense	$ (54,303,128)	$ (61,882,271)	$ (71,675,529)	$ (72,217,691)	$ (73,563,955)	$ (82,417,348)	$ (68,183,444)	$ (101,429,657)	$ (97,059,577)	$ (126,587,495)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes	$ 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	$ 53,635,044
In Lieu of Taxes	682,113	592,302	682,266	776,838	803,625	883,162	903,574	1,374,709	1,546,141	1,634,701
Gross Receipts Tax	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	8,678,059
Sales and Other Taxes	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	70,643,863
Hotel Occupancy Taxes	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	2,931,003
Mixed Beverage Taxes	219,547	272,002	298,859	288,852	331,830	317,139	267,394	392,212	514,487	525,926
Miscellaneous	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	18,562,888
Donations	110,556	167,455	47,035	51,750	94,740	83,063	96,161	87,534	215,374	202,776
Grants and Contributions Not Restricted to Specific Programs	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	2,652,126
Unrestricted Investment Earnings	135,095	132,911	291,145	517,778	903,985	2,293,186	1,292,814	402,698	1,977,626	11,372,495
Net Change in Fair Value of Investments	(126,115)	18,778	6,761	(119,860)	(121,586)	169,282	108,275	(269,160)	(952,204)	200,521
Transfers	(104,155)	(1,002,698)	(380,889)	240,845	(567,690)	(315,640)	(299,134)	(2,905,001)	(617,328)	(12,833,507)
Total Governmental Activities	67,502,598	62,223,362	70,590,615	76,138,622	83,186,082	88,243,979	95,855,560	112,039,564	139,982,363	158,205,895
Business-type Activities:										
Miscellaneous	305,613	563,412	306,949	338,943	6,723,274	782,856	1,479,705	108,999	90,958	75,910
Donations	-	-	-	-	-	158,625	-	-	-	-
Grants and Contributions Not Restricted to Specific Programs	1,030,521	6,612,682	5,004,392	-	-	-	-	-	-	-
Unrestricted Investment Earnings	36,200	28,576	109,148	200,594	617,904	2,746,863	1,357,333	149,010	631,122	5,073,371
Net Change in Fair Value of Investments	(37,068)	(695)	(1,967)	(6,785)	(30,651)	79,895	15,099	(76,429)	(457,571)	98,361
Transfers	104,155	1,002,698	380,889	(240,845)	567,690	315,640	299,134	2,905,001	617,328	12,833,507
Total Business-type Activities	1,439,421	8,206,673	5,799,411	291,907	7,878,217	4,083,879	3,151,271	3,086,581	881,837	18,081,149
Total Primary Government	$ 68,942,019	$ 70,430,035	$ 76,390,026	$ 76,430,529	$ 91,064,299	$ 92,327,858	$ 99,006,831	$ 115,126,145	$ 140,864,200	$ 176,287,044
Change in Net Position										
Governmental Activities	$ 12,167,642	$ (645,236)	$ (3,954,659)	$ (893,105)	$ 11,295,159	$ 8,758,923	$ 18,574,134	$ (556,618)	$ 28,906,869	$ 28,370,656
Business-type Activities	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	21,328,893
Total Primary Government	$ 14,638,891	$ 8,547,764	$ 4,714,497	$ 4,212,838	$ 17,500,344	$ 9,910,510	$ 30,823,387	$ 13,696,488	$ 43,804,623	$ 49,699,549

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		
	2014	2015	2016
Functions/Programs			
Governmental Activities:			
Charges for Services			
General Government	$ 2,500,520	$ 3,588,771	$ 2,774,101
Public Safety	3,835,258	2,746,233	2,030,468
Industrial Development	-	-	-
Parks	1,246,186	1,279,923	1,214,957
Public Works	696,136	1,256,432	875,737
Operating Grants & Contributions			
General Government	2,240,844	1,860,483	2,452,942
Public Safety	594,235	595,556	826,864
Community Development	-	-	-
Public Works	426,960	2,601,443	894,808
Capital Grants & Contributions			
General Government	-	-	-
Community Development	-	-	-
Parks	-	-	-
Public Works	-	-	155,748
Total Governmental Activities	11,540,139	13,928,841	11,225,625
Business-type Activities:			
Charges for Services			
Water and Sewer	26,350,214	30,034,855	33,379,807
Fleet Services	1,359,544	1,852,780	1,952,342
Hotel	-	-	-
Operating Grants & Contributions			
Water and Sewer	-	-	-
Capital Grants & Contributions			
Water and Sewer	-	-	130,785
Hotel	-	-	-
Total Business-type Activities	27,709,758	31,887,635	35,462,934
Total Primary Government	$ 39,249,897	$ 45,816,476	$ 46,688,559

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						
2017	2018	2019	2020	2021	2022	2023
$ 3,637,237	$ 3,863,812	$ 4,747,666	$ 5,416,422	$ 7,653,604	$ 8,671,741	$ 8,593,125
1,781,480	1,614,644	1,586,992	1,217,694	1,422,232	1,530,765	1,361,695
-	-	-	-	-	1,000	4,000
1,161,772	1,263,210	1,332,262	847,727	2,109,500	2,625,455	3,120,443
1,117,197	1,231,274	1,167,360	1,204,131	1,407,449	2,114,387	1,766,011
2,486,525	2,439,828	3,555,202	3,227,171	3,124,034	3,677,795	3,916,824
1,053,099	1,025,017	1,592,588	1,800,850	1,807,371	2,654,137	2,014,481
611,708	487,903	525,906	1,737,678	636,675	1,569,120	5,739,409
-	22,875	45,750	22,875	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	-	-	11,023
-	618,705	5,774,460	6,096,543	893,679	-	-
11,861,395	13,218,095	23,533,763	29,903,640	19,101,043	26,858,681	26,549,886
35,025,871	39,098,028	40,859,420	48,037,994	51,838,264	60,552,418	67,572,412
-	-	-	-	-	-	-
-	-	-	-	-	-	1,190,747
697,566	700,568	989,529	1,258,066	1,430,787	2,325,404	2,847,489
2,005,738	28,800	80,000	4,005,506	5,437,687	5,031,784	8,647,111
-	-	-	-	-	-	79,183,359
37,729,175	39,827,396	41,928,949	53,301,566	58,706,738	67,909,606	159,441,118
$ 49,590,570	$ 53,045,491	$ 65,462,712	$ 83,205,206	$ 77,807,781	$ 94,768,287	$ 185,991,004

CITY OF CONROE, TEXAS

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

	Fiscal Year		
	2014	2015	2016
General Fund			
Nonspendable:			
Prepaid Items	$ 110,590	$ 107,430	$ 104,270
Inventories	42,208	19,681	31,622
Restricted for:			
Court Efficiency Fund	152,115	161,308	158,386
Court Security Fund	30,333	-	-
Juvenile Case Manager	72,160	57,906	60,548
Truancy Prevention Fund	2,433	3,392	6,844
Severance Pay 2% Sinking Fund	20,266	19,927	19,376
Seized Assets	311,048	413,679	612,575
Red Light Cameras	519,200	526,237	526,237
State Franchise 1% PEG Fee	79,778	142,926	285,076
Commercial Vehicle Enforcement Program	16,032	-	-
Assigned to:			
Tree Mitigation	31,353	45,838	75,507
Tree Enforcement	-	-	-
Equipment Replacement	4,977,087	4,418,234	4,031,972
Technology Replacement	-	-	-
General Fund-Balance Appropriations	4,352,573	575,163	629,322
Self-Funded Insurance	1,600,000	1,600,000	1,872,000
Unassigned	20,500,016	20,477,898	20,237,960
Total General Fund	$ 32,817,192	$ 28,569,619	$ 28,651,695
All Other Governmental Funds			
Nonspendable:			
Advances to Other Funds	$ -	$ -	$ -
Restricted for:			
Severance Pay 2% Sinking Fund	-	-	-
4B Sales Tax	4,471,517	-	-
Special Revenue Funds	2,313,400	1,965,565	2,363,665
Debt Service	14,537,182	12,084,748	11,356,765
Capital Project Funds	40,358,188	29,207,699	12,409,574
Committed for:			
CIDC-Land Sales	12,300,254	-	-
TIRZ #2-Property Tax Receipts	10	11	25
TIRZ #3-Property Tax Receipts	3,867,574	878,632	447,238
Conroe MMD#1 Agreement	-	-	-
Conroe Tower-Lease Income	344,253	350,164	319,548
Owen Theatre-Ticket Sales	30,121	43,738	42,539
Woodlands Township Reg. Participation	63,510	98,322	146,421
Firearms Training Facility	-	-	-
Unassigned	-	-	-
Total All Other Governmental Funds	$ 78,286,009	$ 44,628,879	$ 27,085,775

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							
2017	2018	2019	2020	2021	2022	2023
$ 117,691	$ 123,967	$ 121,801	$ 134,066	$ 144,987	$ 152,965	$ 149,548
39,984	38,540	60,627	33,606	50,453	311,189	450,960
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
24,980	24,599	25,886	28,455	34,468	35,123	35,801
904,793	1,025,255	1,647,201	2,163,747	1,666,889	1,670,775	1,824,051
353,663	353,663	303,683	303,683	254,183	254,183	254,183
313,914	449,544	560,187	609,785	540,799	526,949	642,181
-	-	-	-	-	-	-
296,658	376,807	323,514	499,454	554,233	755,192	836,752
-	-	-	-	-	-	171,266
3,107,409	6,347,680	8,177,733	5,154,889	4,477,175	6,283,419	6,631,993
-	-	-	-	152,861	662,742	1,511,574
1,017,905	1,711,579	4,192,505	5,113,380	1,041,220	2,690,075	-
-	-	-	-	-	-	-
23,458,420	26,795,709	26,160,875	29,974,625	41,526,617	47,762,872	54,709,652
$ 29,635,417	$ 37,247,343	$ 41,574,012	$ 44,015,690	$ 50,443,885	$ 61,105,484	$ 67,217,961
$ -	$ -	$ -	$ -	$ -	$ -	$ 16,000,000
-	-	-	-	1,955	2,420	2,420
-	-	-	-	-	-	-
2,994,088	3,557,935	3,981,048	4,153,844	26,667,923	35,742,843	38,465,303
11,569,373	10,802,885	11,292,098	11,616,533	30,070,702	28,101,796	16,982,213
15,019,976	6,015,379	40,029,484	38,591,737	135,536,769	122,323,935	114,439,812
-	-	-	-	-	-	-
142	-	-	-	-	-	-
1,817,868	2,931,903	3,672,037	4,405,637	5,244,816	6,822,939	7,897,096
-	119,792	567,766	1,078,348	1,832,714	-	-
213,004	26,460	-	-	-	-	-
49,055	-	-	-	-	-	-
194,268	249,487	304,995	367,258	436,558	521,158	623,267
-	-	-	60,374	97,374	134,374	171,874
-	(5,603,466)	(129,972)	(4,027,087)	-	(42,248)	-
$ 31,857,774	$ 18,100,375	$ 59,717,456	$ 56,246,644	$ 199,888,811	$ 193,607,217	$ 194,581,985

CITY OF CONROE, TEXAS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year		
	2014	2015	2016
Revenues			
Taxes	$ 65,879,766	$ 59,891,274	$ 65,987,138
Licenses and Permits	2,260,525	3,336,634	2,498,341
Charges for Sales and Services	1,966,939	2,573,767	2,149,135
Lease Income	357,568	365,578	370,173
Fines and Forfeitures	3,693,068	2,595,380	1,877,614
Intergovernmental	4,312,558	6,202,707	5,349,585
Investment Income	130,335	130,154	289,731
Gain (Loss) on Investments	(121,797)	18,538	7,578
Penalties and Interest	106,932	129,761	208,097
Sale of Assets	4,777,829	-	-
Land Sales	-	-	-
Miscellaneous	627,045	2,116,637	3,820,410
Total Revenues	83,990,768	77,360,430	82,557,802
Expenditures			
General Government	13,396,364	14,835,320	17,279,501
Finance	1,421,763	1,540,445	1,880,428
Public Safety	26,836,475	31,447,082	31,980,626
Community Development	-	-	-
Industrial Development	-	-	-
Parks	4,905,220	5,039,267	5,351,321
Public Works	7,369,859	8,032,281	10,220,162
Debt Service:			
Principal Retirement	7,194,144	5,300,320	8,766,586
Interest and Fiscal Charges	5,530,863	4,662,641	4,691,019
Bond Issuance Costs	345,651	520,406	162,484
Capital Outlay	14,557,532	27,735,071	31,299,653
Total Expenditures	81,557,871	99,112,833	111,631,780
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,432,897	(21,752,403)	(29,073,978)
Other Financing Sources (Uses)			
Issuance of Bonds and COs	31,100,000	8,795,000	11,275,000
Refunding Bonds Issued	-	33,370,000	-
Premiums and (Discounts)	3,637,580	2,843,082	718,839
Payment to Refunded Bond Escrow Agent	-	(36,111,136)	-
Lease Proceeds	-	-	-
Subscription Proceeds	-	-	-
Insurance Proceeds	-	-	-
Transfers In	8,258,452	17,073,716	3,970,565
Transfers Out	(8,362,607)	(18,498,029)	(4,351,454)
Total Other Financing Sources (Uses)	34,633,425	7,472,633	11,612,950
Net Change in Fund Balances	$ 37,066,322	$ (14,279,770)	$ (17,461,028)
Debt Service as a Percentage of Noncapital Expenditures	19.0%	14.0%	16.8%

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						
2017	2018	2019	2020	2021	2022	2023
$ 70,396,808	$ 77,316,094	$ 80,241,614	$ 88,014,455	$ 110,471,023	$ 125,642,658	$ 137,472,585
3,236,949	3,194,609	4,131,413	4,829,641	7,085,734	8,138,758	7,992,156
2,328,436	2,537,383	2,592,866	2,163,320	3,596,267	4,864,080	5,063,587
396,898	657,513	591,585	566,459	548,562	462,376	495,759
1,735,403	1,583,435	1,518,416	1,126,554	1,362,222	1,478,134	1,293,772
5,775,328	6,816,955	15,959,093	23,114,592	8,424,019	14,062,943	14,356,738
514,299	892,769	2,292,075	1,258,700	400,835	1,953,930	11,885,857
(119,860)	(121,586)	169,282	108,275	(269,160)	(952,204)	200,521
453,641	200,293	228,837	201,642	233,935	244,543	320,204
-	-	-	-	-	-	-
-	-	-	-	1,047,404	13,020,180	8,925,230
3,245,271	3,668,120	1,959,195	1,243,980	977,564	1,205,814	3,293,738
87,963,173	96,745,585	109,684,376	122,627,618	133,878,405	170,121,212	191,300,147
15,176,318	15,774,476	17,776,698	18,383,740	21,941,034	24,836,694	25,416,573
1,979,328	2,045,039	2,067,817	2,457,933	2,430,767	3,091,854	2,596,677
32,763,616	35,827,508	37,694,272	41,458,123	44,240,315	48,808,086	55,568,286
2,426,261	2,244,684	2,513,556	1,719,417	1,754,323	2,423,006	2,274,685
-	-	-	-	7,383,400	3,598,240	2,862,849
5,204,310	5,908,595	6,700,873	5,835,494	7,778,147	9,626,911	10,539,811
8,823,990	9,408,362	9,176,138	11,659,974	11,781,783	12,422,892	13,165,244
9,029,940	8,507,387	7,849,930	8,728,574	13,528,410	14,233,221	18,139,404
4,796,391	5,114,397	6,764,207	7,713,664	10,542,104	13,737,668	13,612,100
270,944	85,350	445,337	336,818	4,073,708	556,872	453,123
20,545,856	18,366,313	21,908,009	53,166,496	39,132,599	86,025,617	80,343,995
101,016,954	103,282,111	112,896,837	151,460,233	164,586,590	219,361,061	224,972,747
(13,053,781)	(6,536,526)	(3,212,461)	(28,832,615)	(30,708,185)	(49,239,849)	(33,672,600)
20,110,000	-	42,870,000	23,730,000	109,990,000	46,370,000	47,040,000
-	6,845,000	-	5,225,000	29,915,000	-	-
1,855,211	944,976	5,428,236	4,725,783	16,498,368	7,268,707	2,179,929
-	(7,875,068)	-	(6,030,000)	(32,470,068)	-	-
-	-	-	-	-	508,064	44,400
-	-	-	-	-	-	4,122,810
-	363,722	1,166,057	615,310	311,681	82,853	198,655
7,088,953	7,058,730	8,208,431	9,299,393	30,247,253	20,102,963	18,747,327
(10,244,662)	(6,946,307)	(8,516,513)	(9,590,591)	(33,152,254)	(20,712,733)	(31,573,276)
18,809,502	391,053	49,156,211	27,974,895	121,339,980	53,619,854	40,759,845
$ 5,755,721	$ (6,145,473)	$ 45,943,750	$ (857,720)	$ 90,631,795	$ 4,380,005	$ 7,087,245
17.2%	16.0%	16.1%	16.7%	19.2%	21.0%	22.0%

CITY OF CONROE, TEXAS

SPENDING AND GROWTH ANALYSIS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year			
	2014	2015	2016	2017
Expenditures				
General Government	$ 13,396,364	$ 14,835,320	$ 17,279,501	$ 15,176,318
Finance	1,421,763	1,540,445	1,880,428	1,979,328
Public Safety	26,836,475	31,447,082	31,980,626	32,763,616
Community Development	-	-	-	2,426,261
Industrial Development	-	-	-	-
Parks	4,905,220	5,039,267	5,351,321	5,204,310
Public Works	7,369,859	8,032,281	10,220,162	8,823,990
Debt Service - principal	7,194,144	5,300,320	8,766,586	9,029,940
Debt Service - interest	5,530,863	4,662,641	4,691,019	4,796,391
Debt Service - bond issuance costs	345,651	520,406	162,484	270,944
Capital Outlay	14,557,532	27,735,071	31,299,653	20,545,856
Total	$ 81,557,871	$ 99,112,833	$ 111,631,780	$ 101,016,954
Distribution of Spending				
General Government	16.4%	15.0%	15.5%	15.0%
Finance	1.7%	1.6%	1.7%	2.0%
Public Safety	32.9%	31.7%	28.6%	32.4%
Community Development	0.0%	0.0%	0.0%	2.4%
Industrial Development	0.0%	0.0%	0.0%	0.0%
Parks	6.0%	5.1%	4.8%	5.2%
Public Works	9.0%	8.1%	9.2%	8.7%
Debt Service - principal	8.8%	5.3%	7.9%	8.9%
Debt Service - interest	6.8%	4.7%	4.2%	4.7%
Debt Service - bond issuance costs	0.4%	0.5%	0.1%	0.3%
Capital Outlay	17.8%	28.0%	28.0%	20.3%
Total	100.0%	100.0%	100.0%	100.0%
Per Capita Expenditures Adjusted for CPI				
Population	71,592	71,879	71,879	82,275
Per Capita	$ 1,139	$ 1,379	$ 1,553	$ 1,228
CPI Index (National)	238	238	241	245
Per Capita Spending Adjusted to 2014 Dollars	$ 1,139	$ 1,379	$ 1,534	$ 1,192

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 2014 Dollars is a measure of spending that is adjusted for purchasing power taking inflation into account.

TABLE 6

Fiscal Year							Compounded Average
2018	2019	2020	2021	2022	2023	% CHG	Growth Rate
$ 15,774,476	$ 17,776,698	$ 18,383,740	$ 21,941,034	$ 24,836,694	$ 25,416,573	89.7%	7.38%
2,045,039	2,067,817	2,457,933	2,430,767	3,091,854	2,596,677	82.6%	6.92%
35,827,508	37,694,272	41,458,123	44,240,315	48,808,086	55,568,286	107.1%	8.42%
2,244,684	2,513,556	1,719,417	1,754,323	2,423,006	2,274,685	-6.1%	-1.07%
-	-	-	7,383,400	3,598,240	2,862,849	-20.4%	-37.73%
5,908,595	6,700,873	5,835,494	7,778,147	9,626,911	10,539,811	114.9%	8.87%
9,408,362	9,176,138	11,659,974	11,781,783	12,422,892	13,165,244	78.6%	6.66%
8,507,387	7,849,930	8,728,574	13,528,410	14,233,221	18,139,404	152.1%	10.82%
5,114,397	6,764,207	7,713,664	10,542,104	13,737,668	13,612,100	146.1%	10.52%
85,350	445,337	336,818	4,073,708	556,872	453,123	31.1%	5.88%
18,366,313	21,908,009	53,166,496	39,132,599	86,025,617	80,343,995	451.9%	20.90%
$ 103,282,111	$ 112,896,837	$ 151,460,233	$ 164,586,590	$ 219,361,061	$ 224,972,747	175.8%	11.93%
15.3%	15.7%	12.1%	13.3%	11.3%	11.3%		
2.0%	1.8%	1.6%	1.5%	1.4%	1.2%		
34.7%	33.4%	27.4%	26.9%	22.3%	24.7%		
2.2%	2.2%	1.1%	1.1%	1.1%	1.0%		
0.0%	0.0%	0.0%	4.5%	1.6%	1.3%		
5.7%	5.9%	3.9%	4.7%	4.4%	4.7%		
9.1%	8.1%	7.7%	7.2%	5.7%	5.9%		
8.2%	7.0%	5.8%	8.2%	6.5%	8.1%		
5.0%	6.0%	5.1%	6.4%	6.3%	6.1%		
0.1%	0.4%	0.2%	2.5%	0.3%	0.2%		
17.8%	19.4%	35.1%	23.8%	39.2%	35.7%		
100.0%	100.0%	100.0%	100.0%	100.0%	100.0%		
							Compounded Growth Rate
84,378	87,654	91,079	96,295	96,706	103,035		4.13%
$ 1,224	$ 1,288	$ 1,663	$ 1,709	$ 2,268	$ 2,183		7.50%
250	255	258	274	295	305		2.79%
$ 1,166	$ 1,202	$ 1,534	$ 1,484	$ 1,829	$ 1,704		4.58%

CITY OF CONROE, TEXAS **TABLE 7**

TAX REVENUES BY SOURCE - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

Fiscal Year	Property	Sales & Use[1]	Hotel/Motel Occupancy	Franchise	Other	Total
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
2023	53,059,034	70,643,683	2,931,003	8,674,824	2,163,863	137,472,407
Change 2014-2023	196%	75%	166%	58%	103%	109%

(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
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
2023	9,887,368,385	4,891,001,785	2,541,491,746	4,255,445,680	13,064,416,236	0.4272

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

	City Direct Rates			Overlapping Rates						
Fiscal Year	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
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
2023	0.3022	0.1250	0.4272	0.3742	0.0502	0.1078	1.1146	1.2289	1.1546	0.6000

Source: Montgomery County Tax Assessor/Collector

TABLE 9

Overlapping Rates										
Mont. Co. MUD #90	Mont. Co. MUD #92	Mont. Co. MUD #107	Conroe MUD #1	Mont. Co. MUD #132	Mont. Co. MUD #126	Mont. Co. MUD #128A	Mont. Co. MUD #138	Mont. Co. MUD #142	Mont. Co. Utility District #3	Mont. Co. Utility District #4
$ 0.6000	$ 0.6000	$ 0.7000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
0.6000	0.6000	0.7000	-	-	-	-	-	-	-	-
0.6000	0.6000	0.7000	0.6000	0.7000	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
0.5800	0.6000	0.5300	0.6000	0.7000	0.9000	1.1100	0.8800	1.0000	0.0860	0.1200

CITY OF CONROE, TEXAS **TABLE 10**

PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

	2023			2014		
Taxpayer	2022 Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	2013 Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
McKesson Corporation	$ 207,184,428	1	1.59%	$ 55,536,390	2	1.39%
Ball Metal Container Corporation	147,330,120	2	1.13%			
BMEF Jones Forest LLC	114,500,000	3	0.88%			
The Geo Group	104,737,100	4	0.80%			
Entergy Texas Inc.	101,343,640	5	0.78%	31,452,140	9	0.79%
CHCA Conroe LP	98,383,270	6	0.75%			
I-45/Loop 336 Associates LLC	90,343,460	7	0.69%			
Massandra KV Regency LLC	88,500,000	8	0.68%			
Lakeside Resort JV LLC	78,775,670	9	0.60%			
Wal-Mart Real Estate Bus. Trust	69,862,553	10	0.53%	47,784,306	3	1.19%
Conroe Hospital Corporation				73,829,980	1	1.84%
National Oilwell Varco/TX Oil Tools				37,612,420	4	0.94%
Reme Inc				36,932,010	5	0.92%
Conroe Marketplace S C LP				36,462,540	6	0.91%
National Oilwell Varco DHT LP				33,765,450	7	0.84%
Maverick Tube Texas Works				33,599,280	8	0.84%
Western Rim Investors 2010-1 LP				31,142,400	10	0.78%
	$ 1,100,960,241		8.43%	$ 418,116,916		10.44%

Source: Montgomery Central Appraisal District

CITY OF CONROE, TEXAS

TABLE 11

PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

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
2014	$ 18,076,015	$ 18,136,531	$ 17,950,171	98.97%	$ 165,007	$ 18,115,178	99.88%
2015	20,245,827	19,981,925	19,787,780	99.03%	176,057	19,963,837	99.91%
2016	26,641,542	26,530,207	26,191,555	98.72%	300,559	26,492,114	99.86%
2017	29,778,208	29,384,676	29,014,410	98.74%	278,733	29,293,143	99.69%
2018	31,649,428	31,507,578	31,108,498	98.73%	321,592	31,430,090	99.75%
2019	34,964,999	34,626,010	34,359,051	99.23%	203,480	34,562,531	99.82%
2020	39,523,037	39,850,575	39,522,375	99.18%	237,173	39,759,548	99.77%
2021	40,127,631	41,692,877	41,294,020	99.04%	250,586	41,544,606	99.64%
2022	45,279,940	45,820,562	45,396,678	99.07%	237,016	45,633,694	99.59%
2023	52,932,142	53,511,510	52,988,556	99.02%	-	52,988,556	99.02%

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		
	2013	2014	2015
Agriculture			
Forestry & Fishing	$ 55	$ 39	$ 21
Mining	32,553	53,172	56,577
Construction	31,336	38,737	44,597
Manufacturing	141,766	144,822	107,946
Transportation, Warehousing			
Communication & Utilities	562	1,227	2,112
Wholesale Trade	113,592	139,891	159,804
Retail Trade	952,609	1,033,821	1,046,251
Information	35,432	42,848	50,631
Finance,			
Insurance & Real Estate	37,252	42,252	55,274
Services	237,869	307,646	307,164
Other	-	1	-
Total	$ 1,583,026	$ 1,804,456	$ 1,830,377
City and CIDC Direct Sales Tax Rate	2.00%	2.00%	2.00%

Source: Texas Comptroller of Public Accounts

TABLE 12

Calendar Year						
2016	2017	2018	2019	2020	2021	2022
$ 10	$ 12	$ 2	$ 5	$ 7	$ 7	$ 245
23,090	29,434	49,496	43,305	19,954	32,226	51,204
38,883	60,709	52,222	58,670	57,708	62,768	79,001
92,886	127,656	204,012	146,528	132,464	189,227	123,023
2,627	2,789	3,030	2,971	1,536	1,651	1,355
166,854	196,965	202,984	196,360	193,181	232,414	251,382
1,035,813	1,017,702	1,037,728	1,028,511	1,081,992	1,304,900	1,401,269
53,663	46,319	52,855	54,580	39,024	47,876	34,507
55,070	70,288	87,177	80,429	60,047	68,608	97,489
326,144	352,789	387,623	408,910	393,049	481,504	545,745
31	140	239	-	-	-	-
$ 1,795,071	$ 1,904,803	$ 2,077,368	$ 2,020,269	$ 1,978,962	$ 2,421,181	$ 2,585,220
2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

CITY OF CONROE, TEXAS **TABLE 13**

DIRECT AND OVERLAPPING SALES TAX RATES
LAST TEN FISCAL YEARS

	General Fund		CIDC Fund Blended	
	Primary Government		Component Unit	
Fiscal Year	Sales Tax Rate For General Revenue	Sales Tax Rate For Property Tax Relief	Sales Tax Rate For Economic Development (4B)	Total Sales Tax Rate
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%
2023	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 2012 AND 2022
(DOLLARS ARE IN MILLIONS)

	Fiscal Year 2012				Fiscal Year 2022			
Tax Remitter	Number of Filers	% of Total	Tax Liability	% of Total	Number of Filers	% of Total	Tax Liability	% of Total
Agriculture, Forestry & Fishing	54	0.52%	$ -	0.00%	60	0.37%	$ -	0.00%
Mining	93	0.89%	0.53	1.98%	127	0.78%	0.94	1.83%
Construction	935	8.98%	0.64	2.38%	1,545	9.44%	1.51	2.93%
Manufacturing	900	8.64%	2.13	7.91%	1,304	7.97%	2.90	5.63%
Transportation, Communication & Utilities	81	0.78%	0.02	0.06%	139	0.85%	-	0.00%
Wholesale Trade	592	5.69%	1.74	6.45%	944	5.77%	4.99	9.69%
Retail Trade	3,599	34.57%	16.45	61.01%	6,044	36.95%	27.69	53.79%
Information	121	1.16%	0.61	2.27%	237	1.45%	0.91	1.77%
Finance, Insurance & Real Estate	398	3.82%	0.57	2.12%	624	3.81%	1.87	3.63%
Services	3,613	34.70%	4.27	15.82%	5,297	32.38%	10.67	20.73%
Other	26	0.25%	-	0.00%	38	0.23%	-	0.00%
Total	10,412	100.00%	$ 26.96	100.00%	16,359	100.00%	$ 51.48	100.00%

Source: Texas Comptroller of Public Accounts
Note: Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the State's revenue.

CITY OF CONROE, TEXAS

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS

	Governmental Activities				
Fiscal Year	Refunding Bonds, CO Bonds & Sales Tax Revenue Bonds[1]	Leases	Subscription-Based IT Arrangements	Notes	Total Long-Term Debt
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
2023	363,239,145	176,699	3,583,952	-	366,999,796

(1) Presented net of original issuance discounts and premiums.

(2) See Table 20 for personal income and population data.

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Effective 2015, CIDC was determined to be a discrete component unit and is not included.

Effective 2021, component units were re-evaluated and CIDC was determined to be a blended component unit.

Effective 2022, the City implemented GASB 87 on leases, this implementation did not require a restatement of prior years.

Effective 2023, the City implemented GASB 96 on softwares, this implementation did not require a restatement of prior years.

TABLE 15

Business-type Activities							
Refunding Bonds, CO Bond & Revenue Bonds[1]	Leases	Subscription-Based IT Arrangements	Total Long-Term Debt	Total Primary Government	Percentage of Personal Income[2]	Per Capita[2]
$ 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
370,419,949	30,123	39,447	370,489,519	737,489,315	20.54%	7,158

CITY OF CONROE, TEXAS

TABLE 16

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

Fiscal Year	General Bonded Debt Outstanding: Refunding Bonds	General Bonded Debt Outstanding: Certificates of Obligation	General Bonded Debt Outstanding: Total	Less: Amounts Restricted for Debt Service[1]	Net Total	Percentage of Taxable Assessed Value of Property	Per Capita
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
2023	54,157,108	298,051,031	352,208,139	10,215,058	341,993,081	2.62%	3,319

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, 2023
(DOLLARS IN THOUSANDS)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
Debt Repaid with Property Taxes			
Montgomery County	$ 441,665	15.12%	$ 66,780
Conroe Independent School District	1,550,285	19.96%	309,437
Willis Independent School District	366,280	27.86%	102,046
Lone Star College	617,371	4.45%	27,473
Montgomery Independent School District	523,210	14.18%	74,191
MUD #90	5,705	100.00%	5,705
MUD #92	12,995	100.00%	12,995
MUD #107	19,780	100.00%	19,780
MUD #126	26,730	100.00%	26,730
MUD #128A	47,245	100.00%	47,245
MUD #132	22,230	100.00%	22,230
MUD #138	35,150	100.00%	35,150
MUD #142	8,575	100.00%	8,575
MUD #148	5,370	100.00%	5,370
MUD #178	5,630	100.00%	5,630
Conroe MUD #1	22,730	99.91%	22,710
Conroe MMD #1	89,790	100.00%	89,790
UD #3	10,155	100.00%	10,155
UD #4	15,400	100.00%	15,400
Subtotal, Overlapping Debt			907,392
City Direct Debt (Net of original issuance discounts and premiums)	$ 367,000		367,000
Total Direct and Overlapping Debt (Estimated $12,369 Per Capita) (a)			$ 1,274,392

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 103,035.

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		
	2014	2015	2016
Assessed Value	$ 4,322,826,131	$ 4,829,793,550	$ 6,309,739,745
Debt Limit <5% of assessed value>	$ 216,141,307	$ 241,489,678	$ 315,486,987
Debt Applicable to Limit:			
Total Bonded Debt	$ 124,930,000	$ 128,305,000	$ 130,980,000
Less: Assets in Debt Service Funds available for payment of principal	(14,537,182)	(12,084,748)	(11,356,765)
Total Net Debt Applicable to Limit	110,392,818	116,220,252	119,623,235
Net Legal Debt Margin	$ 105,748,489	$ 125,269,426	$ 195,863,752
Total Net Debt Applicable to the Debt Limit As a Percentage of Debt Limit	51.07%	48.13%	37.92%
Total Net Debt Margin as a Percentage of Debt Limit	48.93%	51.87%	62.08%
Total Bonded Debt as a Percentage of Assessed Value	2.89%	2.66%	2.08%

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, 2022 is $0.4272 per $100.00 with valuation at 100% of assessed value.

TABLE 18

Fiscal Year 2017	2018	2019	2020	2021	2022	2023
$ 7,126,248,737	$ 7,556,126,403	$ 8,352,329,678	$ 9,144,248,346	$ 9,643,029,137	$ 10,672,297,776	$ 13,064,416,236
$ 356,312,437	$ 377,806,320	$ 417,616,484	$ 457,212,417	$ 482,151,457	$ 533,614,889	$ 653,220,812
$ 163,825,000	$ 171,885,000	$ 292,200,000	$ 327,340,000	$ 365,025,000	$ 385,035,000	$ 502,220,000
(11,569,373)	(10,802,885)	(11,292,098)	(11,052,026)	(10,417,007)	(10,376,197)	(10,215,058)
152,255,627	161,082,115	280,907,902	316,287,974	354,607,993	374,658,803	492,004,942
$ 204,056,810	$ 216,724,205	$ 136,708,582	$ 140,924,443	$ 127,543,464	$ 158,956,086	$ 161,215,870
42.73%	42.64%	67.26%	69.18%	73.55%	70.21%	75.32%
57.27%	57.36%	32.74%	30.82%	26.45%	29.79%	24.68%
2.30%	2.27%	3.50%	3.58%	3.79%	3.61%	3.84%

CITY OF CONROE, TEXAS **TABLE 19**

PLEDGED REVENUE COVERAGE
LAST TEN FISCAL YEARS

	Water and Sewer Bonded Debt					
		Less:				
Fiscal	Utility Service	Adjusted Operating	Net Available	Debt Service (2)		
Year	Charge	Expenses[1]	Revenue	Principal	Interest	Coverage
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
2023	67,570,762	33,031,701	34,539,061	12,685,000	11,582,613	1.42

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.
(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 **TABLE 20**

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
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	3,237,814	33,481	33.7	19,173	4.1%
2023	103,035	3,590,049	34,843	32.9	19,495	3.6%

Sources: Various school websites, the Conroe Greater Economic Development Council, the GIS Section of the City of Conroe and WorldPopulationReview.com.



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CITY OF CONROE, TEXAS **TABLE 21**

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

	2023			2014		
Employer	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Conroe Independent School District	5,776	1	12.09%	6,130	1	20.56%
Montgomery County	3,170	2	6.64%	1,998	2	6.71%
HCA Houston Healthcare Conroe	990	3	2.07%	1,300	3	4.17%
City of Conroe (including Part-Time)	946	4	1.98%	505	5	1.52%
Steris (formally Medivators, Inc.)	700	5	1.47%			
National Oilwell Varco (all Conroe locations)	690	6	1.44%	647	4	2.08%
Tri-County Behavioral Healthcare	422	7	0.88%			
Wal-Mart Supercenter	387	8	0.81%	408	7	1.31%
Consolidated Communications	332	9	0.70%	433	6	1.39%
McKesson	287	10	0.60%			
National Oilwell Varco - Fluid Control				375	8	1.20%
Tenaris				360	9	1.16%
Containment Solutions Inc				250	10	0.81%
	13,700		28.68%	12,406		40.91%

Source:
Greater Conroe Economic Development Council (GCEDC)
http://www.gcedc.org/research/

CITY OF CONROE, TEXAS

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTIONS/PROGRAMS
LAST TEN FISCAL YEARS

Functions/Programs	2014 (1)	2015 (2)	2016 (3)	2017 (4)	2018	2019 (5)	2020 (6)	2021	2022 (7)	2023 (8)
General Government										
Administration	3	3	3	3	3	3	4	5	5	4
Mayor & Council	2	2	2	2	2	3	3	3	4	4
Transportation	1	1	1	1	1	2	3	3	3	18
Downtown Development	-	-	-	-	-	-	-	-	-	2
Legal	3	3	3	3	3	4	4	4	5	5
Municipal Court	10	10	10	10	10	10	10	10	10	9
Warehouse Purchasing	5	5	4	4	4	4	4	4	4	4
Information Technology	11	11	11	11	11	12	12	12	12	15
Human Resources	6	6	6	6	6	7	7	7	8	8
Finance	10	10	12	12	12	12	13	13	14	14
Public Safety										
Police Administration	9	9	9	9	9	9	9	9	9	9
Police Support	12	12	13	14	14	14	14	15	15	16
Police Patrol	99	100	102	102	102	102	108	108	115	126
Police Investigative Services	32	33	34	34	34	36	37	37	37	41
Police Animal Services	5	2	2	2	2	2	2	2	2	2
Red Light Program	1	-	-	-	-	-	-	-	-	-
Traffic Services	2	2	-	-	-	-	-	-	-	-
Commercial Vehicle Enforcement	-	1	1	1	1	1	1	1	1	1
Fire	87	117	117	129	129	135	138	141	148	159
Community Development										
CDBG Administration	2	2	1	1	1	1	1	1	1	1
Community Development	15	19	19	19	19	23	8	8	9	11
Parks										
Parks & Rec. Administration	2	2	2	4	4	4	4	4	6	4
CK Ray Recreation Center	6	6	6	5	5	5	5	5	5	4
Oscar Johnson, Jr. CC	4	4	4	4	4	4	4	4	4	5
Senior Center	-	-	-	-	-	-	-	-	-	1
Aquatic Center	7	7	7	7	7	7	7	7	7	5
Parks Operations	11	11	11	10	10	12	12	12	13	15
Westside Recreation Center	-	-	-	-	-	-	-	-	-	4
Public Works										
Drainage Maintenance	7	7	8	8	8	8	8	8	8	8
Streets	28	27	36	36	36	31	31	31	31	31
Signal Maintenance	3	3	4	4	4	4	4	4	4	4
Sign Maintenance	-	-	-	-	-	8	8	8	8	8
Engineering	21	22	22	22	23	23	25	25	26	27
Building Inspections and Permits	-	-	-	-	-	-	15	15	15	18
Conroe Tower	1	1	1	1	1	1	2	2	2	2
Hotel/Motel Occupancy Tax	4	4	4	4	4	4	4	4	4	4
Component Unit										
Conroe Industrial Development	4	4	4	4	4	4	5	5	5	5

TABLE 22

	2014 (1)	2015 (2)	2016 (3)	2017 (4)	2018	2019 (5)	2020 (6)	2021	2022 (7)	2023 (8)
Water & Sewer										
Utility Billing	9	9	10	10	10	11	11	12	12	12
Public Works	6	6	7	7	7	7	7	7	7	9
Water Conservation	1	1	-	-	-	-	-	-	-	-
Water	15	11	12	12	12	16	16	16	16	17
Conroe Central Wastewater Plant	-	-	-	-	-	-	-	-	10	10
Southwest Wastewater Plant	10	10	11	11	11	14	17	22	14	14
Sewer	20	12	18	18	18	18	19	19	19	19
Pump & Motor Maint.	6	6	9	9	9	9	9	9	9	9
Project Construction	17	29	-	-	-	-	-	-	-	-
Fleet Services	8	8	8	8	8	10	10	10	11	11
Total	505	538	534	547	548	580	601	612	638	695

Source: City Finance Department.

Notes:

(1) 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.

(2) 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.

(3) In FY 2016, the Project Construction division was closed and all remaining positions were transferred to the General Fund and Water & Sewer Fund.

(4) 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.

(5) In FY 2019, Sign Maintenance was created, some of the employees were previously assigned to Streets.

(6) In FY 2020, Building Inspections and Permits was formed with employees previously in Community Development.

(7) In FY 2022, Conroe Central Wastewater Treatment Plant was built.

(8) In FY 2023, Transportation hired personnel for the local routes rather than using a third-party vendor.

CITY OF CONROE, TEXAS

OPERATING INDICATORS BY FUNCTIONS/PROGRAMS
LAST TEN FISCAL YEARS

	Fiscal Year		
	2014	2015	2016
Functions/Programs			
General Government			
Building Permits Issued	1,443	1,486	1,089
Building Inspections Conducted	17,871	20,924	20,365
Police			
Physical Arrests	4,502	4,289	4,237
Parking Violations	3,724	2,560	1,672
Traffic Violations	16,142	14,449	12,919
Fire			
Emergency Responses	7,083	8,427	9,018
Fires Extinguished	222	204	244
Inspections	1,778	1,333	2,537
Refuse Collection			
Refuse Collected (tons per day) (a)	41.00	73.20	65.58
Recyclables Collected (tons per day) (a)	10.00	17.20	16.53
Other Public Works			
Street Resurfacing (miles)	9.00	11.00	3.00
Potholes Repaired	415	2,193	1,360
Parks and Recreation			
Athletic Field Permits Issued	290	292	272
Community Center Admissions	353,024	422,884	452,564
Water			
New Connections	923	613	2,418
Water Main Breaks	692	1,072	622
Average Daily Consumption (millions of gallons)	9.189	9.249	9.770
Peak Monthly Consumption (millions of gallons)	377.559	281.344	415.278
Wastewater			
Average Daily Sewage Treatment (millions of gallons)	7.200	7.800	7.700
Transit			
Total Route Miles - OJJCC	12,240	9,912	11,018
Total Route Miles - Conroe Connection (b)	-	54,108	83,258
Passenger - OJJCC	14,232	18,420	19,984
Passenger - Conroe Connection (b)	-	22,811	34,487

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						
2017	2018	2019	2020	2021	2022	2023
1,453	1,667	1,803	2,101	2,975	2,839	2,541
25,995	33,783	37,836	40,796	63,855	77,024	65,064
4,805	4,815	4,649	5,691	4,455	4,675	4,643
798	802	1,798	1,004	869	979	889
20,302	23,148	25,419	6,246	28,635	23,517	14,476
8,784	10,261	10,208	10,280	9,526	10,399	11,051
274	312	240	346	33	303	464
2,540	3,034	1,678	2,285	1,695	2,504	2,512
68.25	70.45	50.87	57.23	58.17	58.73	62.93
16.86	19.35	14.83	14.77	16.6	15.2	18.87
9.00	6.00	5.00	1.00	7.00	9.00	9.00
2,011	2,500	1,850	1,600	720	581	652
247	194	216	183	287	360	264
461,683	452,174	476,207	316,865	462,594	665,597	744,698
790	892	992	1,125	1,910	1,819	1,496
495	885	781	855	1,279	1,220	871
9.990	14.000	10.202	11.860	11.000	14.000	15.000
381.427	413.795	433.717	494.001	475.000	650.475	752.939
7.900	8.200	9.020	8.890	9.100	9.000	9.270
12,145	13,425	20,100	15,075	14,112	20,831	17,822
85,373	92,668	131,357	179,057	173,510	198,348	236,127
16,329	16,825	17, 747	10,352	12,998	17,439	15,073
27,650	33,633	48,430	38,705	27,512	42,021	80,663

CITY OF CONROE, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTIONS/PROGRAMS
LAST TEN FISCAL YEARS

	Fiscal Year			
	2014	2015	2016	2017
Functions/Programs				
Police				
Stations	1	1	2	1
Zone Offices	1	1	1	1
Patrol Units	56	56	56	59
Fire Stations	5	6	6	6
Refuse Collection				
Collection trucks	9	10	10	12
Other Public Works				
Streets (miles)	270.0	315.0	350.0	346.0
Streetlights	3,550	3,550	3,550	3,321
Traffic Signals	102	110	125	105
Parks and Recreation				
Acreage	407.0	407.0	407.0	407.0
Playgrounds	19	19	20	20
Baseball/Softball Diamonds	27	27	27	27
Soccer/Football Fields	18	18	18	18
Community Centers	4	4	4	4
Water				
Water Mains (miles)	403.0	409.5	417.2	444.0
Fire Hydrants	3,335	3,410	3,032	3,084
Storage Capacity (millions of gallons)	11,490	11,490	11,589	12,849
Wastewater				
Sanitary Sewers (miles)	398.0	404.0	427.1	432.0
Storm Sewers (miles) (a)	42.953	49.000	50.530	50.530
Treatment capacity (millions of gallons)	10,000	10,000	10,000	12,000
Transit				
Buses	4	8	4	4
Vans	-	-	2	2

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					
2018	2019	2020	2021	2022	2023
1	1	1	1	1	1
1	1	1	1	1	1
68	73	73	74	74	105
7	7	7	7	7	7
12	13	13	10	16	16
346.0	420.0	420.0	420.0	420.0	475.0
4,300	3,994	4,421	4,353	4,782	4,872
120	120	120	121	123	124
407.0	492.0	570.0	690.0	671.0	689.0
20	20	20	20	21	20
27	21	21	21	21	20
18	19	19	19	19	22
4	5	5	6	6	6
461.0	479.0	508.0	529.0	572.0	515.0
3,085	3,115	3,089	4,726	5,162	5,557
13,250	12,349	12,349	12,349	14.359	14.359
421.0	419.0	431.0	450.0	474.0	485.0
108.000	139.000	162.000	207.000	211.000	251.000
12,000	12,000	12,000	12,000	18.000	18.000
6	6	6	5	7	10
2	2	2	2	2	4

CITY OF CONROE, TEXAS

TABLE 25

WATERWORKS SYSTEM - TOP TEN WATER & SEWER USERS (IN GALLONS)
AS OF SEPTEMBER 30, 2023

Customer	Fiscal Year Total 2023 Water Consumption	Fiscal Year Total 2023 Water Revenues	Percent of Total 2023 Water Revenues
EvoQua Water Technologies, LLC	196,813,000	$ 552,814	2.6%
Ball Metal Container Group	67,848,000	204,762	1.0%
Houston Methodist Hospital	64,442,000	194,682	0.9%
Hiland Dairy	61,049,000	176,223	0.8%
M.U.D. 42	46,747,000	212,797	1.0%
The Geo Group	41,278,000	126,135	0.6%
Crown Cork and Seal	38,930,000	126,066	0.6%
The Dominion	27,582,000	182,886	0.9%
SeaGrove Apartments	25,976,000	87,118	0.4%
Montgomery County Jail	25,486,000	86,805	0.4%

Customer	Fiscal Year Total 2023 Sewer Consumption	Fiscal Year Total 2023 Sewer Revenues	Percent of Total 2023 Sewer Revenues
EvoQua Water Technologies, LLC	196,813,000	$ 1,015,878	4.0%
Ball Metal Container Group	66,531,000	343,623	1.4%
Houston Methodist Hospital	64,442,000	334,500	1.3%
Hiland Dairy	61,049,000	315,196	1.2%
The Geo Group	41,251,000	213,178	0.8%
Crown Cork & Seal	38,930,000	201,202	0.8%
SeaGrove Apartments	25,976,000	135,113	0.5%
Montgomery County Jail	25,486,000	131,831	0.5%
Medical Center Hospital	25,049,000	130,363	0.5%
The GEO Group - Processing	22,351,000	115,654	0.5%

CITY OF CONROE, TEXAS

TABLE 26

WATER AND SEWER RATES
AS OF SEPTEMBER 30, 2023

Minimum Monthly Base Charge By Meter Size

Meter Size	Minimum Base Charge	Life Line Base Charge
5/8 Inch*	$ 13.14	$ 6.57
1 Inch	19.71	16.43
1.5 Inch	27.38	24.09
2 Inch	38.33	35.04
3 Inch	50.38	50.38
4 Inch	71.19	71.19
6 Inch	98.57	98.57
8 Inch	158.82	158.82
10 Inch	273.82	273.82

** 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	Sanitary Sewer Rate
Minimum 0 - 3,999 gallons	Base Charge	$ 43.76
Per thousand gallons		
4,000 - 10,999 gallons, per thousand	$ 2.80	5.33
11,000 - 15,999 gallons, per thousand	3.45	
16,000 - 25,999 gallons, per thousand	4.10	
26,000 - 35,999 gallons, per thousand	4.68	
36,000 gallons and over	8.18	
Total Charge at 10,000 gallons		81.07

Non-Residential Rates Inside City Limits

Usage	Water Rate	Sanitary Sewer Rate
Minimum 0 - 3,999 gallons	Base Charge	$ 45.24
Per thousand gallons		
4,000 - 10,999 gallons, per thousand	$ 3.16	5.51
11,000 - 15,999 gallons, per thousand	3.72	
16,000 - 25,999 gallons, per thousand	4.43	
26,000 - 35,999 gallons, per thousand	5.05	
36,000 - 150,999 gallons, per thousand	8.84	
151,000 gallons and over	2.91	

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	Sanitary Sewer Rate
Minimum 0 - 3,999 gallons	Base Charge	$ 21.88
Per thousand gallons		
4,000 - 10,999 gallons, per thousand	$ 1.40	5.51
11,000 - 15,999 gallons, per thousand	2.93	
16,000 - 25,999 gallons, per thousand	4.10	
26,000 - 35,999 gallons, per thousand	4.68	
36,000 - and Up	8.18	
Total Charge at 10,000 gallons		40.50

How Does the City of Conroe Compare?

City	Population	2024 Ad Valorem Tax Base	Tax Base Per Capita	FY 24-25 Tax Rate/ $100 AV	Average Home Value	Tax Levy	CY 2023 All Sales Tax Collections	Sales Tax Per Capita	FY 24-25 General Fund Revenues	FY 24-25 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	$ 27,362,160	$ 324	$ 138,136,041	$ 26,588,226	19.25%	$ 152,452,988	$ 37,227,107	$ 2,249	2.00%
Bryan	93,590	11,983,649,209	128,044	0.6240	248,000	1,547.52	29,561,916	316	103,346,100	31,663,500	30.64%	216,459,569	323,560,000	5,770	1.50%
Conroe	**108,248**	**15,568,034,355**	**143,818**	**0.4272**	**328,797**	**1,404.6208**	**70,325,702**	**650**	**130,986,505**	**50,731,281**	**38.73%**	**278,210,001**	**318,620,000**	**5,514**	**2.00%**
DeSoto	57,583	7,728,606,954	134,217	0.6849	345,710	2,367.89	14,970,074	260	64,335,461	15,461,250	0.240322	106,184,695	85,845,955	3,335	1.00%
Galveston	53,237	11,215,044,521	210,663	0.4089	344,853	1,409.93	31,056,615	583	81,619,190	22,927,000	28.09%	314,724,152	226,746,956	10,171	2.00%
League City	121,598	13,450,000,000	110,610	0.3730	370,118	1,380.54	35,751,326	294	105,256,307	31,079,200	29.53%	158,151,603	186,875,000	2,837	2.00%
Missouri City	88,472	12,021,104,301	135,875	0.5708	315,469	1,800.78	15,490,351	175	87,039,982	15,518,900	17.83%	180,716,406	10,760,408	2,164	1.00%
Pearland	133,400	16,019,729,403	120,088	0.6350	355,176	2,255.37	45,191,602	339	124,411,285	31,226,000	25.10%	386,170,000	431,430,000	6,129	1.50%
San Marcos	67,553	9,431,344,481	139,614	0.6030	248,300	1,497.25	39,625,475	587	112,984,173	39,035,250	34.55%	206,295,059	270,163,836	7,053	1.50%
Temple	98,298	9,365,664,535	95,278	0.6265	285,322	1,787.54	36,512,012	371	126,412,706	37,854,532	29.95%	320,380,000	186,540,000	5,157	1.50%
Victoria	65,297	5,609,170,437	85,902	0.4707	210,000	988.47	30,307,699	464	57,874,108	19,000,000	32.83%	37,490,000	42,265,000	1,221	1.50%



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