

**William A. 'Bert' Miller, III**  
Mayor  
**Bernie Gessner**  
Mayor Pro-Tem  
**Josh M. Fultz** Councilmember



**James Harris**  
Councilmember  
**Pattie Pederson**  
Councilmember

**NOTICE OF MEETING OF THE GOVERNING BODY OF THE  
CITY OF NAVASOTA, TEXAS  
AUGUST 14, 2023**

Notice is hereby given that a Regular Meeting of the governing body of the City of Navasota will be held on the 14th of August, 2023 at 6:00 PM at the City Hall in the City Council Chambers, Room No. 161, located at 200 E. McAlpine Street, Navasota, Texas 77868, at which time the following subjects will be considered, to wit:

To watch the City Council meeting live please visit the City of Navasota's Youtube here: <https://www.youtube.com/channel/UCItnx7BQt0TCIYJRiZ14g5w>

1. Call to Order.
2. Invocation - Pastor Mac Vaughn  
Pledge of Allegiance
3. Remarks of visitors: Any citizen may address the City Council on any matter. Registration forms are available on the podium and/or table in the back of the city council chambers. This form should be completed and delivered to the City Secretary by 5:45 p.m. Please limit remarks to three minutes. The City Council will receive the information, ask staff to look into the matter, or place the issue on a future agenda. Topics of operational concerns shall be directed to the City Manager.
4. Staff Report:
  - (a) Update on CIP Projects. [Jennifer Reyna, Public Works Director]
  - (b) Board and Commission update. [City Council]
  - (c) Reports from City Staff or City Officials regarding items of community interests, including expressions of thanks, congratulations or condolence; information regarding holiday schedules; honorary or salutary recognition of public officials, public employees, or other citizens; reminders about upcoming events organized or sponsored by the City; information regarding social, ceremonial, or community events organized or sponsored by a non-City entity that is scheduled to be attended by City officials or employees; and announcements involving imminent threats to the public health and safety of people in the City that has arisen after the posting of the agenda. [Jason Weeks, City Manager]

5. Consent Agenda: The following items may be acted upon with one motion and vote. No separate discussion or action is necessary unless requested by the Mayor or City Councilmember, in which event the item will be removed from the Consent Agenda for separate discussion and/or action by the City Council as part of the regular agenda. [City Council]

Consent Items are:

- A. Approve the minutes for the month of July 2023;
  - B. Approve the Municipal Court Report for the month of July 2023;
  - C. Approve the second reading of Ordinance No. 1026-23, authorizing Restricted Prior Service Credit (RPSC) for employees who are members of the Texas Municipal Retirement System;
  - D. Approve the second reading of Ordinance No. 1027-23, authorizing the settlement of the proposed fuel reconciliation of Entergy, Texas, Inc.; and
  - E. Approve the second reading of Ordinance No. 1028-23, amending Chapter 1, General Provisions, Article 1.04 Boards, Committees, and Commissions of the Code of Ordinances of the City of Navasota, Texas by adding Division 5 creating the Navasota Music Friendly committee.
6. Consideration and possible action on the City of Navasota fiscal year 2023-2024 proposed budget. [Jason Weeks, City Manager]
  7. Consideration and possible action on proposal to adopt tax rate for 2023 and announce time, date, and place of public hearings and the meeting to vote on the tax rate. [Maribel Frank, Chief Financial Officer]
  8. Consideration and possible action on setting the date and time for public hearing on the City of Navasota's fiscal year 2023-2024 proposed budget. [Maribel Frank, Chief Financial Officer]
  9. Adjourn.

**DATED THIS THE 10TH OF AUGUST, 2023**

**/JW/**

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**BY: JASON WEEKS, CITY MANAGER**



**I, the undersigned authority, do hereby certify that the above notice of meeting of the governing body of the CITY OF NAVASOTA, is a true and correct copy of said notice and that I posted a true and correct copy of said notice in the glass bulletin board, in the foyer, on the south side of the Municipal Building as well as in the bulletin board on the north side of the Municipal Building of the City of Navasota, Texas, a place convenient and readily accessible to the general public at all times, and said notice was posted on the 10th of August, 2023 at 10:16 AM and will remain posted continuously for at least 72 hours preceding the scheduled time of said meeting. Agendas may be viewed at [www.navasotatx.gov](http://www.navasotatx.gov).**

***The City Council reserves the right to convene in Executive Session at any time deemed necessary for the consideration of confidential matters under the Texas Government Code, Sections 551.071-551.089.***

**DATED THIS THE 10TH OF AUGUST, 2023**

**/SMH/**

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**BY: SUSIE M. HOMEYER, CITY SECRETARY**

**THIS FACILITY IS WHEELCHAIR ACCESSIBLE AND ACCESSIBLE PARKING SPACES ARE AVAILABLE. REQUESTS FOR ACCOMMODATIONS OR INTERPRETIVE SERVICES MUST BE MADE 48 HOURS PRIOR TO THIS MEETING. PLEASE CONTACT THE CITY SECRETARY'S OFFICE AT(936) 825.6475 OR (936) 825.6408 OR BY FAX AT (936) 825.2403.**



## REQUEST FOR CITY COUNCIL AGENDA ITEM #4

<p>Agenda Date Requested: <u>August 14, 2023</u></p> <p>Requested By: <u>Jason Weeks, City Manager</u></p> <p>Department: <u>Administration</u></p> <p><input type="radio"/> Report    <input checked="" type="radio"/> Resolution    <input type="radio"/> Ordinance</p> <p><b>Exhibits:</b> <u>None.</u></p>	<table border="1" style="width: 100%; border-collapse: collapse;"><thead><tr><th colspan="2" style="text-align: center;">Appropriation</th></tr></thead><tbody><tr><td>Source of Funds:</td><td><u>N/A</u></td></tr><tr><td>Account Number:</td><td><u>N/A</u></td></tr><tr><td>Amount Budgeted:</td><td><u>N/A</u></td></tr><tr><td>Amount Requested:</td><td><u>N/A</u></td></tr><tr><td>Budgeted Item:</td><td><input type="radio"/> Yes    <input checked="" type="radio"/> No</td></tr></tbody></table>	Appropriation		Source of Funds:	<u>N/A</u>	Account Number:	<u>N/A</u>	Amount Budgeted:	<u>N/A</u>	Amount Requested:	<u>N/A</u>	Budgeted Item:	<input type="radio"/> Yes <input checked="" type="radio"/> No
Appropriation													
Source of Funds:	<u>N/A</u>												
Account Number:	<u>N/A</u>												
Amount Budgeted:	<u>N/A</u>												
Amount Requested:	<u>N/A</u>												
Budgeted Item:	<input type="radio"/> Yes <input checked="" type="radio"/> No												

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### AGENDA ITEM #4

#### Staff Report:

- (a) Update on CIP Projects [Jennifer Reyna, Public Works Director]
- (b) Board and Commission update [City Council]
- (c) Reports from City Staff or City Officials regarding items of community interests, including expressions of thanks, congratulations or condolence; information regarding holiday schedules; honorary or salutary recognition of public officials, public employees, or other citizens; reminders about upcoming events organized or sponsored by the City; information regarding social, ceremonial, or community events organized or sponsored by a non-City entity that is scheduled to be attended by City officials or employees; and announcements involving imminent threats to the public health and safety of people in the City that has arisen after the posting of the agenda. [Jason Weeks, City Manager]

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### SUMMARY & RECOMMENDATION

- (a) Jennifer Reyna, Public Works Director, will give the City Council an update on CIP Projects.
- (b) If applicable, the City Council will provide Board and Commissions updates.
- (c) Staff and City Council will provide updates on other upcoming events.

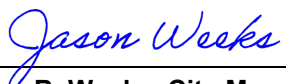
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**ACTION REQUIRED BY CITY COUNCIL**

**No action required.**

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**Approved for the City Council meeting agenda.**

  
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**Jason B. Weeks, City Manager**

8/8/23  
\_\_\_\_\_  
**Date**

## AGENDA PLANNING CALENDAR

### **AUGUST 14, 2023** – [DEADLINE FOR SUBMITTING ITEMS AND COVER SHEETS FOR THIS MEETING IS 07/31/2023](#)

1. Called to order
2. Invocation/Pledge of Allegiance (Pastor Mac Vaughn)
3. Remarks of visitors
4. Staff Report: (a) Update of all CIP projects; (b) Board and Commission update; and (c) Reports from staff and City Council
5. Consent Agenda: (a) Minutes for the month of July 2023; (b) Municipal Court Report for the month of July 2023; (c) 2<sup>nd</sup> Reading of Ordinance No. 1026-23, TMRS – Restricted Prior Service Credits; (d) 2<sup>nd</sup> reading of Ordinance No. 1027-23 - ETI Fuel Reconciliation Settlement – Entergy, Texas; and (e) 2<sup>nd</sup> reading of Ordinance No. 1028-23, creating a Navasota Music Friendly Committee
6. Budget presentation for FY 2023-2024
7. Adjourn

### **AUGUST 15, 2023 – Budget presentation, if needed**

### **AUGUST 28, 2023** – [DEADLINE FOR SUBMITTING ITEMS AND COVER SHEETS FOR THIS MEETING IS 07/31/2023](#)

1. Called to order
2. Invocation/Pledge of Allegiance (Pastor T. J. Green, First Baptist Church)
3. Remarks of visitors
4. Staff Report: (a) Update of all CIP projects; (b) Introduction of new Republic Service Rep, Laura Capehart; (c) Board and Commission update; and (d) Reports from staff and City Council
5. Resolution No. 745-23 – RFP Mitigation Grant Program
6. Resolution No. 746-23 – RFQ Mitigation Grant Program
7. Appointment of charter committee
8. Personnel policy revisions
9. Adjourn

### **September 11, 2023** – [DEADLINE FOR SUBMITTING ITEMS AND COVER SHEETS FOR THIS MEETING IS 08/28/2023](#)

1. Called to order
2. Invocation/Pledge of Allegiance (Pastor Matthew Moore (First Presbyterian Church)
3. Remarks of visitors
4. Staff Report: (a) Update of all CIP projects; (b) Board and Commission update; and (c) Reports from staff and City Council
5. Public hearing budget
6. Republic Services Rate Request
7. 1<sup>st</sup> reading budget ordinance
8. Public hearing on tax rate
9. Ratifying tax rate
10. 1<sup>st</sup> reading of tax ordinance
11. 1<sup>st</sup> reading of fine and fee ordinance
12. Consent agenda: Minutes and Municipal Court Report
13. Adjourn

**September 25, 2023** – [DEADLINE FOR SUBMITTING ITEMS AND COVER SHEETS FOR THIS MEETING IS 09/11/2023](#)

1. Called to order
2. Invocation/Pledge of Allegiance (Pastor Mac Vaughn)
3. Remarks of visitors
4. Staff Report: (a) Update of all CIP projects; (b) Board and Commission update; and  
(c) Reports from staff and City Council
5. 2<sup>nd</sup> reading budget ordinance
6. 2<sup>nd</sup> reading of tax ordinance
7. 2<sup>nd</sup> reading of fine and fee ordinance
8. Appointment of Boards/Commissions
9. Adjourn

October 9, 2023 – Pastor Matthew Morse - (First Presbyterian Church), Proclamation – Support your local Chamber Day, Strategic Plan Approval

October 23, 2023 – Pastor T. J. Green (First Baptist Church), Proclamation – Municipal Court Week – November 6-10, 2023

November 13, 2023 – Pastor Mac Vaughn

November 27, 2023 – Pastor T.J. Green (First Baptist Church),

December 11, 2023 – Pastor Matthew Morse - (First Presbyterian Church) - Appointment of TIRZ members and assign position numbers



## REQUEST FOR CITY COUNCIL AGENDA ITEM #5

Agenda Date Requested: August 14, 2023

Requested By: Susie Homeyer, City Secretary

Department: Administration

☐ Report ☐ Resolution ☒ Ordinance

**Exhibits:** Minutes for July 2023, Municipal Court Report for July 2023, Ordinance No. 1026-23, Ordinance No. 1027-23 and Ordinance No. 1028-23

### Appropriation

Source of Funds: N/A

Account Number: N/A

Amount Budgeted: N/A

Amount Requested: N/A

Budgeted Item: ☐ Yes ☒ No

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## AGENDA ITEM #5

**Consent agenda items are:**

**A. Approve the minutes for the month of July 2023.**

**B. Approve the Municipal Court Report for July 2023.**

**C. Approve the second reading of Ordinance No. 1026-23, authorizing Restricted Prior Service Credit (RPSC) for employees who are members of the Texas Municipal Retirement System.**

**D. Approve the second reading of Ordinance No. 1027-23, authorizing the settlement of the proposed fuel reconciliation of Entergy, Texas, Inc.**

**E. Approve the second reading of Ordinance No. 1028-23, amending Chapter 1, General Provisions, Article 1.04 Boards, Commissions of the Code of Ordinances of the City of Navasota, Texas by adding Division 5 creating the Navasota Music Friendly committee.**

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## SUMMARY & RECOMMENDATION

Consent agenda items may be acted upon with one motion and vote. No separate discussion or action is necessary unless requested by the Mayor or City Councilmember, in which event the item will be removed from the Consent Agenda for separate discussion and/or action by the City Council as part of the regular agenda.

A. Staff have placed the Minutes for July 2023 on the consent agenda for approval.

B. Staff have placed the Municipal Court Report for July 2023 on the consent agenda for approval.

C. Staff have placed the second reading of Ordinance No. 1026-23, authorizing Restricted Prior Service Credit (RPSC) for employees who are members of the Texas Municipal Retirement System on the consent agenda for approval.

D. Staff have placed the second reading of Ordinance No. 1027-23, authorizing the settlement of the proposed fuel reconciliation of Entergy, Texas, Inc. on the consent agenda for approval.

E. Staff have placed the second reading of Ordinance No. 1028-23, amending Chapter 1, General Provisions, Article 1.04 Boards, Commissions of the Cod of Ordinances of the City of Navasota, Texas by adding Division 5 creating the Navasota Music Friendly committee with the changes as recommended for a 2-year term instead of the 1-year term on the consent agenda for approval.

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#### **ACTION REQUIRED BY CITY COUNCIL**

**Approve the consent agenda: Minutes for July 2023, Municipal Court Report for July 2023, Ordinance No. 1026-23, Ordinance No. 1027-23, and Ordinance No. 1028-23.**

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**Approved for the City Council meeting agenda.**

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**Jason B. Weeks, City Manager**

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**Date**

**MINUTES  
REGULAR MEETING  
JULY 10, 2023**

The City Council of the City of Navasota, Grimes County, Texas met at the City Council Chambers, Room No. 161, located at 200 E. McAlpine Street at 6:00 p.m., Navasota, Texas on the above date with the following being present:

**Bernie Gessner, Mayor Pro-Tem, Place # 1  
Pattie Pederson, Councilmember, Place # 2  
Josh M. Fultz, Councilmember, Place # 3  
Bert Miller, Mayor, Place # 4  
James Harris, Councilmember, Place # 5**

Thus constituting a quorum.

**STAFF PRESENT:** Susie M. Homeyer, City Secretary; Cary Bovey, Legal Counsel; Bobbie Lehrmann, Marketing and Communication Director; Jennifer Reyna, Public Works Director; Jose Coronilla, Director of Streets and Sanitation, Rayna Teicheira, Economic Development Director; Jason Katkoski, Fire Chief/EMC; Lupe Diosdado, Director of Development Services; Michael Mize, Police Chief and Evette Fannin, Grants Coordinator.

**VISITORS:** Connie Clements, Phyllis Allen, Lara Meece, Dia Copeland, Yolanda Fultz, Diana Westmoreland, Debbie Hancock, Lynn Hildebrandt; Marti Luedke, Beth Logan, Brenda Story, Allyson Stebbins, Lee Stebbins, Kathy Cave Wells, Julie Dierlam, Nancy Hook, Laurie Lind, Georgia Molitor, Todd Wisner, Sharon Hudson, Nancy Framer, John Sanders, Velma Smith, Nikki Parkerson, Julie Horn, Lucy Ybarra, Les Letter, Suellen Letter, Dr. Friedrichs and Jon C. Fultz.

**THE ITEMS ON THE AGENDA WERE TAKEN UP IN DUE ORDER AS FOLLOWS:**

1. Mayor Bert Miller called the meeting to order at 6:00 p.m.
2. Invocation was given by Pastor Matthew Morse. The City Council, staff members and visitors then recited the Pledge of Allegiance to the American Flag and the Texas Flag.
3. Remarks of visitors: Several citizens filled out a request to speak but those requests were for Agenda items 7-10.



4. Staff report:

- a) Jennifer Reyna, Public Works Director, gave an update on the following CIP projects: Fire hydrant project, CIP Street project, the annual street project and the AWOS system at the airport;
- b) No one was present, from the Navasota Evening Lions Club, to make a presentation about the future skatepark expansion project; and
- c) There was not an update on Board and Commissions, and
- d) Councilmembers and staff informed the audience about upcoming events.

5. Diana Westmoreland, President of the Navasota Housing Authority, gave an annual report update of activities of the Navasota Housing Authority for its Fiscal Year ending June 30, 2023.

6. Councilmember Pattie Pederson moved to approve the annual funding disbursement of \$7,000.00 to the Grimes County Health Resource Center for Fiscal Year 2023-2024, seconded by Councilmember Bernie Gessner and with each Councilmember voting AYE, the motion carried.

7. A public hearing was held regarding a sign variance application submitted by the City of Navasota for the property located at 1411 East Washington Ave (Public Library), in Navasota, Grimes County, TX 77868. The variance requests to install a programmable LED sign nineteen (19) square feet in area, a sign not allowed within the Washington Historic Overlay District, embedded within a freestanding sign, eight feet (8') in height, two feet (2') taller than permitted and a sign area of forty (40) square feet, eight (8) square feet larger than permitted. The property affected is legally described as S7304 - Park Meadows, Sec 4, Block 16, 5 (S75'), All 6. Mayor Bert Miller opened the public hearing at 6:35 p.m. The following citizens spoke against the sign variance: Lori Land, Kathy Wells, Julie Dierlam, Dia Copeland, Allyson Stebbins, Brenda Story and Debbie Hancock. Mayor Bert Miller closed the public hearing at 7:00 p.m. Councilmember Josh Fultz moved to deny the sign variance request for the property located at 1411 East Washington Avenue (Public Library), seconded by Councilmember Pattie Pederson and with each Councilmember voting AYE, the motion carried.

8. A public hearing was held regarding a sign variance application submitted by the City of Navasota for the property located at located at 202 East Washington Ave (Visitor Kiosk), in Navasota, Grimes County, TX 77868. The variance requests to install a programmable LED wayfinding sign, a sign not allowed within the Central Business District, seven feet (7') in height, one foot (1') taller than permitted. The property affected is legally described as H&TC, Block 84,

Lot 1. Mayor Bert Miller opened the public hearing at 7:06 p.m. The following citizens spoke against the sign variance: Kathy Wells, Judy Dierlam, Todd Weisner and Sharon Hudson. Lucy Ybarra spoke in favor of the sign variance. Mayor Bert Miller closed the public hearing at 7:35 p.m. Councilmember Josh Fultz moved to deny the sign variance submitted by the City of Navasota for the property located at 202 East Washington Avenue (Visitor Kiosk), in Navasota, Grimes County, Texas 77868, seconded by Councilmember Bernie Gessner. The following votes were recorded:

**AYES:** Mayor Bert Miller, Mayor Pro-Tem Bernie Gessner, Councilmember Josh Fultz, Councilmember James Harris

**NAYS:** Councilmember Pattie Pederson

**ABSTAIN:** None

Mayor Bert Miller announced that the sign variance failed.

9. A public hearing was held regarding a sign variance application submitted by the City of Navasota for the property located at 101 Stadium Dr (Community Center), in Navasota, Grimes County, TX 77868. The variance requests to install a freestanding sign, eight feet (8') in height, two feet taller than permitted and a sign area of forty-eight square feet (48), sixteen square feet (16) larger than permitted. The property affected is legally described as A0002 D Arnold, Tract 78-2, Acres 1.85. Mayor Bert Miller opened the public hearing at 7:39 p.m. The following citizens spoke against the sign variance request: Dia Copeland, Judy Dierlam and Todd Weisner. Mayor Bert Miller closed the public hearing at 7:45 p.m. Mayor Pro-Tem Bernie Gessner moved to deny the sign variance request submitted by the City of Navasota for the property located at 101 Stadium Drive, seconded by Councilmember Josh Fultz and with each Councilmember voting AYE, the motion carried.

10. A public hearing was held regarding a sign variance application submitted by the City of Navasota for the property located at 100 Veteran Memorial Dr (August Horst Park), in Navasota, Grimes County, TX 77868. The variance requests to install a freestanding sign, eight feet (8') in height, two feet taller than permitted and a sign area of fifty-three square feet (53), twenty-one square feet (21) larger than permitted. The property affected is legally described as A0055-0 D Tyler, Tract 8, Acres 73.01. Mayor Bert Miller opened the public hearing at 7:47 p.m. After a brief discussion, Mayor Bert Miller closed the public hearing at 7:53 p.m. Councilmember Josh Fultz moved to deny the sign variance request submitted for the City of Navasota for the property located at 100 Veteran Memorial Drive,

seconded by Mayor Pro-Tem Bernie Gessner and with each Councilmember voting AYE, the motion carried.

11. Mayor Pro-Tem Bernie Gessner moved to approve the consent agenda items which include the minutes from the month of June 2023 and the Municipal Court Report for the month of June 2023, seconded by Councilmember Josh Fultz and with each Councilmember voting AYE, the motion carried.

12. Mayor Bert Miller adjourned the meeting at 7:56 p.m.

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**BERT MILLER, MAYOR**

**ATTEST:**

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**SUSIE M. HOMEYER, CITY SECRETARY**

**MINUTES  
REGULAR MEETING  
JULY 24, 2023**

The City Council of the City of Navasota, Grimes County, Texas met at the City Council Chambers, Room No. 161, located at 200 E. McAlpine Street at 6:00 p.m., Navasota, Texas on the above date with the following being present:

**Bernie Gessner, Mayor Pro-Tem, Place # 1  
Pattie Pederson, Councilmember, Place # 2  
Josh M. Fultz, Councilmember, Place # 3  
Bert Miller, Mayor, Place # 4  
James Harris, Councilmember, Place # 5**

Thus constituting a quorum.

**STAFF PRESENT:** Jason Weeks, City Manager; Susie M. Homeyer, City Secretary; Cary Bovey, Legal Counsel; Jennifer Reyna, Public Works Director; Jose Coronilla, Director of Streets and Sanitation; Jason Katkoski, Fire Chief/EMC; Lupe Diosdado, Director of Development Services; Michael Mize, Police Chief; Jon MacKay, Graduate Engineer; Michelle Savensky, Executive Administrative Assistant and Maribel Frank, Chief Financial Officer.

**VISITORS:** Connie Clements, Bettye Tomkins, Deborah Richardson, Ben Cohen and John Sanders.

**THE ITEMS ON THE AGENDA WERE TAKEN UP IN DUE ORDER AS FOLLOWS:**

1. Mayor Bert Miller called the meeting to order at 6:00 p.m.
2. Invocation was given by Pastor Bettye Tomkins. The City Council, staff members and visitors then recited the Pledge of Allegiance to the American Flag and the Texas Flag.
3. Remarks of visitors: None.
4. Staff report:
  - a) Jennifer Reyna, Public Works Director, gave an update on the following CIP projects: Utility and Street CIP project; Annual Street Maintenance project; Fire Hydrant project and Utilities for the airport project.

b) Mayor Pro-Tem Bernie Gessner gave an update on the latest Planning and Zoning Commission meeting, and

c) Councilmembers and staff informed the audience about upcoming events.

5. Mayor Pro-Tem Bernie Gessner moved to approve the annual financial report provided by the auditor, Belt Harris Pechacek, LLLP for the Fiscal Year ending September 30, 2022, seconded by Councilmember Josh Fultz and with each Councilmember present voting AYE, the motion carried.

6. Councilmember Josh Fultz moved to approve the renewal of the School Resource Officer (SRO) Program interlocal agreement with Navasota Independent School District for Fiscal Year 2023-2024, seconded by Councilmember James Harris and with each Councilmember present voting AYE, the motion carried.

7. Councilmember Josh Fultz moved to appoint Jill Conlin to the Zoning Board of Adjustments, seconded by Councilmember Pattie Pederson and with each Councilmember voting AYE, the motion carried.

Councilmember Josh Fultz moved to appoint Michael Medeiros to the Keep Navasota Beautiful Commission, seconded by Councilmember Pattie Pederson and with each Councilmember voting AYE, the motion carried.

8. Councilmember Josh Fultz moved to approve Change Order No. 1 for the Streets and Utilities Capital Improvement Project in the amount of \$18,924.50 to Keischnick General Contractors, seconded by Mayor Pro-Tem Bernie Gessner and with each Councilmember present voting AYE, the motion carried.

9. Councilmember Pattie Pederson moved to approve the first reading of Ordinance No. 1026-23, authorizing restricted prior service credit (RPSC) for employees who are members of the Texas Municipal Retirement System, seconded by Councilmember Josh Fultz and with each Councilmember present voting AYE, the motion carried.

10. The City Council held an Executive Session in accordance with the Texas Government Code, Section 551.071, Consultation with Attorney – Consultation with legal counsel regarding City of Navasota water and sewer utility service area(s), and associated matters. The time was 7:07 p.m.

11. The City Council reconvened in open session at 7:39 p.m.

12. The City Council did not take any action on the City of Navasota water and sewer utility service area(s), including but not limited to retaining legal counsel regarding the City of Navasota water and sewer utility service area(s) and associate matters.

13. Mayor Bert Miller adjourned the meeting at 7:40 p.m.

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**BERT MILLER, MAYOR**

**ATTEST:**

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**SUSIE M. HOMEYER, CITY SECRETARY**

Official Municipal Court Monthly Report

Month July Year 2023

Municipal Court for the City of NAVASOTA

Presiding Judge PATRICIA GRUNER

If new, date assumed office \_\_\_\_\_

Court Mailing Address 200 E. MCALPINE

City NAVASOTA, TX Zip 77868

Phone Number 936-825-6268

Fax Number 936-825-7280

Court's Public Email COURT@NAVASOTATX.GOV

Court's Website <http://WWW.NAVASOTATX.GOV>

THE ATTACHED IS A TRUE AND ACCURATE REFLECTION OF THE RECORDS OF THIS COURT.

Prepared by \_\_\_\_\_

Date \_\_\_\_\_ Phone: (936) 825-6268

PLEASE RETURN THIS FORM NO LATER THAN 20 DAYS FOLLOWING THE END OF THE MONTH REPORTED TO:

OFFICE OF COURT ADMINISTRATION  
P.O. BOX 12066  
AUSTIN, TX  
78711-2066

PHONE: (512) 463-1625  
Fax: (512) 936-2423

## CRIMINAL SECTION

COURT NAVASOTA MUNICIPAL COURT				TRAFFIC			NON-TRAFFIC		
MONTH	July	YEAR	2023	NON-PARKING	PARKING	CITY ORD	PENAL CODE	STATE LAW	CITY ORD
1. Total Cases Pending First of Month:				738	1	25	332	59	102
a. Active Cases				186	1	6	23	31	19
b. Inactive Cases				552	0	19	309	28	83
2. New Cases Filed				111	0	6	9	8	4
3. Cases Reactivated				25	0	0	10	0	0
4. All Other Cases Added				0	0	0	0	0	0
5. Total Cases on Docket				322	1	12	42	39	23
6. Dispositions Prior to Court Appearance or Trial:				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
a. Uncontested Dispositions				45	0	6	2	1	1
b. Dismissed by Prosecution				0	0	0	0	0	1
7. Dispositions at Trial:				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
a. Convictions:				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1) Guilty Plea or Nolo Contendere				25	0	0	10	0	0
2) By the Court				0	0	0	0	0	0
3) By the Jury				0	0	0	0	0	0
b. Acquittals:				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1) By the Court				0	0	0	0	0	0
2) By the Jury				0	0	0	0	0	0
c. Dismissed by Prosecution				0	0	0	0	0	1



TRAFFIC		NON-TRAFFIC			
NON-PARKING	PARKING	CITY ORD	PENAL CODE	STATE LAW	CITY ORD

8. Compliance Dismissals:		XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX
a. After Driver Safety Course		10	XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX	
b. After Deferred Disposition		10	0	2	0	0	0	0	0	0	0	0
c. After Teen Court		0	0	0	0	0	0	0	0	0	0	0
d. After Tobacco Awareness Course		XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX		0	XXXXXXXXXX	
e. After Treatment for Chemical Dependency		XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX		0	0	XXXXXXXXXX		XXXXXXXXXX
f. After Proof of Financial Responsibility		0	XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX	
g. All Other Transportation Code Dismissals		5	0	0	0	0	0	0	0	0	0	0
9. All Other Dispositions		0	0	0	0	0	0	0	0	0	0	0
10. Total Cases Disposed		95	0	8	12	1	3					
11. Cases Placed on Inactive Status		28	0	0	10	3	0					
12. Total Cases Pending End of Month:		754	1	23	329	66	103					
a. Active Cases		199	1	4	20	35	20					
b. Inactive Cases		555	0	19	309	31	83					
13. Show Cause Hearings Held		12	0	0	0	1	0					
14. Cases Appealed:		XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX
a. After Trial		0	0	0	0	0	0					
b. Without Trial		0	0	0	0	0	0					

## CIVIL SECTION

COURT NAVASOTA MUNICIPAL COURT						
MONTH	July	YEAR	2023		TOTAL CASES	
1. Total Cases Pending First of Month:					0	
a. Active Cases					0	
b. Inactive Cases					0	
2. New Cases Filed					0	
3. Cases Reactivated					0	
4. All Other Cases Added					0	
5. Total Cases on Docket					0	
6. Uncontested Civil Fines or Penalties					0	
7. Default Judgments					0	
8. Agreed Judgments					0	
9. Trial/Hearing by Judge/Hearing Officer					0	
10. Trial by Jury					0	
11. Dismissed for Want of Prosecution					0	
12. All Other Dispositions					0	
13. Total Cases Disposed					0	
14. Cases Placed on Inactive Status					0	
15. Total Cases Pending End of Month:					0	
a. Active Cases					0	
b. Inactive Cases					0	
16. Cases Appealed:				XXXXXXXXXXXXXXXXX		
a. After Trial					0	
b. Without Trial					0	

## JUVENILE/MINOR ACTIVITY

COURT	NAVASOTA MUNICIPAL COURT		
MONTH	July	YEAR	2023
		TOTAL	
1. Transportation Code Cases Filed		3	
2. Non-driving Alcoholic Beverage Code Cases Filed		0	
3. Driving Under the Influence of Alcohol Cases Filed		0	
4. Drug Paraphernalia Cases Filed		0	
5. Tobacco Cases Filed		0	
6. Truancy Cases Filed		0	
7. Education Code (Except Failure to Attend) Cases Filed		0	
8. Violation of Local Daytime Curfew Ordinance Cases Filed		0	
9. All Other Non-traffic Fine-only Cases Filed		3	
10. Transfer to Juvenile Court:	XXXXXXXXXXXXXXXXXX		
a. Mandatory Transfer		0	
b. Discretionary Transfer		0	
11. Accused of Contempt and Referred to Juvenile Court (Delinquent Conduct)		0	
12. Held in Contempt by Criminal Court (Fined and/or Denied Driving Privileges)		0	
13. Juvenile Statement Magistrate Warning:	XXXXXXXXXXXXXXXXXX		
a. Warnings Administered		0	
b. Statements Certified		0	
14. Detention Hearings Held		0	
15. Orders for Non-secure Custody Issued		0	
16. Parent Contributing to Nonattendance Cases Filed		0	

COURT NAVASOTA MUNICIPAL COURT  
MONTH July YEAR 2023

[illegible]

## ADDITIONAL ACTIVITY

		TOTAL
14. Cases in Which Fine and Court Costs Satisfied by Community Service:		
a. Partial Satisfaction		0
b. Full Satisfaction		0
15. Cases in Which Fine and Court Costs Satisfied by Jail Credit		23
16. Cases in Which Fine and Court Costs Waived for Indigency		0
17. Amount of Fines and Court Costs Waived for Indigency		\$0.00
18. Fines, Court Costs and Other Amounts Collected:		
a. Kept by City		\$16,229.33
b. Remitted to State		\$8,592.37
c. Total		\$24,821.70

Run By: rjessie  
Report Type: Summary  
Date Range: 7/01/2023 - 7/31/2023  
Finalize Report: Yes  
Correction: No

\*\*\* END OF REPORT \*\*\*

**ORDINANCE NO. 1026-23**

**AN ORDINANCE AUTHORIZING RESTRICTED PRIOR  
SERVICE CREDIT FOR EMPLOYEES WHO ARE MEMBERS OF  
THE TEXAS MUNICIPAL RETIREMENT SYSTEM**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NAVASOTA,  
TEXAS:**

**Authorization of Restricted Prior Service Credit.**

(a) The City of Navasota, Texas (the "City") authorizes each employee who is a member ("Member") of the Texas Municipal Retirement System (the "System"), now or in the future, to be granted restricted prior service credit for service previously performed as an employee of any entity described in Section 853.305 of Subtitle G of Title 8, Texas Government Code, as amended (which subtitle is referred to as the "TMRS Act"), provided that (1) the employee does not otherwise have credited service in the System for that service, (2) the service meets the requirements of TMRS Act §853.305, and (3) the Member seeking to establish restricted prior service credit submits an application with the verifications required by TMRS Act §853.305.

(b) Pursuant to TMRS Act §853.305, restricted prior service credit may be used only to satisfy length-of-service requirements for retirement eligibility with the System, has no monetary value in computing the annuity payments allowable to the Member, and may not be used in other computations, including computation of Updated Service Credits.

(c) This Ordinance shall be effective on the first day of October 2023.

**PASSED AND APPROVED ON FIRST READING THIS THE 24<sup>TH</sup> DAY OF  
JULY, 2023.**

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**BERT MILLER, MAYOR**

**ATTEST:**

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**SUSIE M. HOMEYER, SECRETARY**

**PASSED AND APPROVED ON SECOND READING THIS THE 14<sup>TH</sup> DAY OF  
AUGUST, 2023.**

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**BERT MILLER, MAYOR**

**ATTEST:**

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**SUSIE M. HOMEYER, SECRETARY**



**ORDINANCE NO. 1027-23**

**AN ORDINANCE BY THE CITY OF NAVASOTA, TEXAS  
("CITY") AUTHORIZING THE SETTLEMENT OF THE  
PROPOSED FUEL RECONCILIATION OF ENTERGY  
TEXAS, INC.; FINDING THAT THE MEETING  
COMPLIES WITH THE OPEN MEETINGS ACT; MAKING  
OTHER FINDINGS AND PROVISIONS RELATED TO  
THE SUBJECT; AND DECLARING AN EFFECTIVE DATE**

**WHEREAS**, on or about September 28, 2022, Entergy Texas, Inc. ("ETI" or the "Company") filed an Application for Authority to Reconcile Fuel and Purchased Power Costs with the Public Utility Commission of Texas (Commission") to reconcile approximately \$1.67 billion in fuel and purchased power expenses incurred between April 1, 2019 and March 31, 2022; and

**WHEREAS**, the Company requested that an under-recovery balance of approximately \$103.1 million be carried forward as the beginning balance for the subsequent reconciliation period; and

**WHEREAS**, ETI, Commission Staff, and other intervening parties including the Steering Committee of Cities participated in settlement discussions to resolve issues raised regarding the fuel reconciliation application without litigation; and

**WHEREAS**, pursuant to the parties' settlement agreement, ETI agreed that the beginning balance for the subsequent reconciliation period will be approximately \$99.6 million instead of the requested \$103.1 million; and

**WHEREAS**, the Lawton Law Firm and Commission Staff have recommended approval of the Settlement terms as a reasonable alternative to resolve the fuel reconciliation issues without litigation; and

**WHEREAS**, there will be no immediate rate impact on customers as ETI did not request to implement a surcharge to collect the under-recovery balance at this time.

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NAVASOTA, TEXAS, THAT:**

**Section 1.** That the statement and findings set out in the preamble to this Ordinance are hereby in all things approved and adopted.

**Section 2.** The City of Navasota hereby authorizes the settlement of the ETI fuel reconciliation proceedings such that the beginning balance of the subsequent reconciliation period will be approximately \$99.6 million.

**Section 3.** The meetings at which this ordinance was approved were in all things conducted in strict compliance with the Texas Open Meetings Act, Texas Government Code, Chapter 551.

**Section 4.** This Ordinance shall become effective from and after its passage.

**PASSED AND APPROVED THIS 7<sup>TH</sup> DAY OF AUGUST, 2023**

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**BERT MILLER, MAYOR**

**ATTEST:**

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**SUSIE M. HOMEYER, CITY SECRETARY**

**PASSED AND APPROVED THIS 14<sup>TH</sup> DAY OF AUGUST, 2023**

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**BERT MILLER, MAYOR**

**ATTEST:**

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**SUSIE M. HOMEYER, CITY SECRETARY**

## **ORDINANCE NO. 1028-23**

**AN ORDINANCE OF THE CITY OF NAVASOTA, TEXAS AMENDING CHAPTER 1, GENERAL PROVISIONS, ARTICLE 1.04 BOARDS, COMMITTEES, AND COMMISSIONS OF THE CODE OF ORDINANCES OF THE CITY OF NAVASOTA, TEXAS BY ADDING DIVISION 5 CREATING THE NAVASOTA MUSIC FRIENDLY COMMITTEE; PROVIDING FOR A SEVERABILITY CLAUSE; PROVIDING FOR A REPEALER CLAUSE; PROVIDING FOR AN EFFECTIVE DATE; PROVIDING FOR NOTICE OF MEETINGS.**

**WHEREAS**, pursuant to Texas Local Government Code Section 51.001, the City Council of the City of Navasota, Texas ("City Council"), has the authority to adopt an ordinance that is for the good governance of the City of Navasota ("City"); and

**WHEREAS**, the City has a rich and storied music history; and

**WHEREAS**, the City is known as the Blues Capital of Texas; and

**WHEREAS**, the City hosts meaningful music events, including the annual Texas Birthday Bash; and

**WHEREAS**, the City wishes to continue stewarding its music tradition into the future; and

**WHEREAS**, the Music Friendly Texas program ("Program"), managed by the Governor's Texas Music Office, provides a unique opportunity for the City to receive recognition and continue its music tradition by becoming a Certified Music Friendly Texas Community; and

**WHEREAS**, City staff has worked diligently with Program staff to ensure the City meets the Program's certification requirements; and

**WHEREAS**, one of the Program's certification requirements is a local advisory body comprised in part of local music scene stakeholders; and

**WHEREAS**, accordingly, the City Council desires to create the Navasota Music Friendly Committee ("Committee"); and

**WHEREAS**, the City Council finds that the Committee created by this Ordinance will meet the Program's certification requirements and that the creation of the Committee is reasonable, necessary, and proper for the good government of the City;

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NAVASOTA, TEXAS, THAT:**

### **SECTION 1. FINDINGS INCORPORATED**

The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

## **SECTION 2. NEW PROVISIONS**

Chapter 1 General Provisions, Article 1.04 Boards, Committees and Commissions, of the Code of Ordinances, City of Navasota, Texas is hereby amended by adding Division 5 - Navasota Music Friendly Committee to read as follows:

### **Division 5 Navasota Music Friendly Committee**

#### **§ 1.04.131. Creation; membership.**

- (a) There is hereby created a committee to be known as the Navasota Music Friendly Committee.
- (b) Membership of the committee shall be composed of at least four (4) members:
  - 1. the Navasota Music Friendly Texas Liaison Designee, who is the City's Marketing and Communications Director unless the City Manager designates another City staff member;
  - 2. one (1) other city staff member appointed by the City Manager; and
  - 3. at least two (2) citizens, who are residents of the City or business owners with property in the City who are known to be interested in the City music community. The resident members shall be appointed by the Navasota Music Friendly Texas Liaison Designee in consultation with the City Manager.
- (c) The City Manager may appoint additional members at the beginning of each term at the City Manager's discretion.

#### **§ 1.04.132. Term of citizen members.**

Citizen members shall serve for one (1) year after appointment unless sooner removed by the City Manager in consultation with the Navasota Music Friendly Texas Liaison Designee. Citizen members may be reappointed to additional terms.

#### **§ 1.04.133. Vacancies.**

In the event of a vacancy resulting from the resignation, death or removal of a member from the Committee by the City Manager; the City Manager in consultation with the Navasota Music Friendly Texas Liaison Designee shall appoint a qualified person to fill the unexpired term of the member.

#### **§ 1.04.134. Attendance at meetings.**

Any committee member who fails to attend a least one-half of the regularly scheduled committee meetings during a calendar year shall be deemed to have resigned the committee member's position. The committee may excuse absences due to temporary illness or other causes deemed justifiable by the chair.

#### **§ 1.04.135. Officers.**

The Navasota Music Friendly Texas Liaison Designee shall serve as chair. The committee, at its first meeting in a new calendar year, shall, from its members, select a vice-chair, secretary, and such other officers as it deems necessary.

#### **§ 1.04.136. Meetings.**

The committee shall meet at least quarterly. Meetings shall comply with the Texas Open Meetings Act. Additional meetings may be called by the chair or upon notice from the City Manager that a

matter requires the consideration and advice of the committee. Meetings shall take place at an agreed-upon location in the City. City staff shall provide administrative support for the planning and conducting of meetings.

**§ 1.04.137. Minutes.**

One signed copy of all minutes of the committee shall be filed with the City Secretary.

**§ 1.04.138. Functions and duties.**

- (a) The committee shall act solely as an advisory committee to the City Manager and the Navasota Music Friendly Liaison Designee in all matters pertaining to promotion and support of the music community in the City and the City's extraterritorial jurisdiction.
- (b) The committee shall:
  - (1) Follow the rules and regulations prescribed by the City Council for the conduct of its business.
  - (2) Act only in an advisory capacity to the City Manager and the Navasota Music Friendly Liaison Designee in all matters pertaining to the promotion and support of the music community in the City.
  - (3) Encourage the development of the Navasota music community.
  - (4) Seek to promote close cooperation among the City and all private citizens, institutions, and agencies interested in the City music community.

**§ 1.04.139. Compensation.**

The members of the committee shall not be entitled to compensation for their services on the committee.

**SECTION 2. SEVERABILITY CLAUSE**

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this Ordinance shall be declared unconstitutional or invalid by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this Ordinance, since the same would have been enacted by the City Council without the incorporation of this Ordinance of any such unconstitutional or invalid phrase, clause, sentence, paragraph or section.

**SECTION 3. REPEALER CLAUSE**

Any provision of any prior ordinance of the City whether codified or uncoded, which are in conflict with any provision of this Ordinance, are hereby repealed to the extent of the conflict, but all other provisions of the ordinances of the City whether codified or uncoded, which are not in conflict with the provisions of this Ordinance, shall remain in full force and effect.

**SECTION 4. EFFECTIVE DATE**

This Ordinance shall become effective from and after its passage, approval and adoption on second reading, and its publication as may be required by law.

**SECTION 5. NOTICE OF MEETING**

Notice of the time and place, where and when said Ordinance would be considered by the City Council at a public meeting was given in accordance with applicable law, prior to the time designated for meeting.

**PASSED AND APPROVED ON FIRST READING THIS THE 7<sup>TH</sup> DAY OF AUGUST, 2023**

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**BERT MILLER, MAYOR**

**ATTEST:**

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**SUSIE M. HOMEYER, CITY SECRETARY**

**PASSED AND APPROVED ON SECOND READING THIS THE 14<sup>TH</sup> DAY OF AUGUST, 2023.**

---

**BERT MILLER, MAYOR**

**ATTEST:**

---

**SUSIE M. HOMEYER, CITY SECRETARY**



## REQUEST FOR CITY COUNCIL AGENDA ITEM #6

Agenda Date Requested: <u>August 14, 2023</u>	<b>Appropriation</b>	
Requested By: <u>Jason Weeks, City Manager</u>	Source of Funds:	<u>N/A</u>
Department: <u>Administration</u>	Account Number:	<u>N/A</u>
<input checked="" type="radio"/> Report <input type="radio"/> Resolution <input type="radio"/> Ordinance	Amount Budgeted:	<u>N/A</u>
	Amount Requested:	<u>N/A</u>
	Budgeted Item:	<input type="radio"/> Yes <input type="radio"/> No

**Exhibits:** FY2023-24 Budget Workshop Presentation  
Proposed Budget for FY 2023-24 Document

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### AGENDA ITEM #6

**Consideration and possible action on the City of Navasota fiscal year 2023-2024 proposed budget.**

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### SUMMARY & RECOMMENDATION

The City Manager filed the required proposed annual budget with the City Secretary's Office at the City of Navasota for fiscal year 2023-24 on Monday, August 7, 2023. Staff will be presenting information regarding the proposed fiscal year 2023-24 budget at the first regularly scheduled City Council meeting in August. This agenda item will begin on Monday, August 14, 2023 and continue throughout the rest of the week until completed. Though staff does not anticipate there a need to expand the workshop to other days during the week, the CSO will post the agenda for Tuesday, August 15<sup>th</sup> just in case we need an extra evening to go over the proposed budget. Staff has included the FY 2023-24 Budget Workshop presentation and the Proposed Budget documents have been distributed to you prior to the meeting.

The FY 2023-24 has been prepared with keeping the City Council priorities in mind and focusing on those things discussed earlier this year during the Strategic Planning sessions:

- As mentioned during the strategic planning sessions, city employees are experiencing burnout due to increased workloads. In keeping with Strategic Plan Goal #4 "Staffing," the proposed budget includes the addition of 9 new positions:
  - Street Maintenance Laborer
  - NPD Patrol Sergeant
  - NPD School Resource Officer
  - Two (2) Firefighters

- Assistant City Manager
  - Building Official/Plans Examiner
  - Marketing & Multi-Media Specialist
  - Water/Wastewater Operator II
- Development of a Comprehensive Plan that includes revisions to the City's Zoning/Subdivision Ordinances.
- Move to become a Main Street City and begin preparing to implement the requirements of this program, which includes hiring a full-time Main Street Manager.
- Create a two-year marketing plan.
- Survey residents on how they get their information and other information.
- Implement Town Hall meetings.
- Finalize updates to the NavasotaTX.gov, Visit Navasota, and EDC websites.
- Continue to explore partnership with Boys & Girls Club of Brazos Valley.
- Enhance parks and recreational facilities with the addition of the Mance Lipscomb/Cedar Creek Park Phase 1 expansion; Park Improvements with a pavilion, restroom, and parking lot at Hillside Park; construction of a pier at Patout Pond; and Municipal Swimming Pool improvements such as pool plaster, fencing, decking, and updates to the Bath House and Locker Rooms.
- Offer new parks programming such as Daddy Daughter Dance, Mommy & Me, movies, art classes, yoga classes, mini-golf event, E-sports, and much more.
- Added stipend for employee certifications as a benefit for employees increasing their skills and foster continued employee development.
- Consider other employment benefit policies such as leave time for catastrophic illness, maternity/paternity leave, and finalize tuition reimbursement benefit policy, which will be brought to City Council in a future workshop.
- Continued update to the new NavasotaTX and Visit Navasota websites.
- Improve new employee onboarding process.
- Improve Boards & Commissions member onboarding process.
- As an effort for employee retention, a \$1 per hour has been added to all employees in Grade 7 and below as well as our special compensation rate plans for police, fire, dispatchers, and utility employees.



- Implementation of recommended utility rate structure for water, natural gas, and wastewater.
- Wayfinding and Downtown Signage Phase 2 project.
- Maintain current tax rate; however, there will be property tax decrease of \$3.39 cents from \$55.60 cents per \$100 valuation to \$52.21 cents.
- Continue supporting employee development & training.
- Public Safety by maintaining equipment to provide police and fire protection as well as promote an NPD Patrol Officer to Narcotics Investigator to address illegal drugs in our community and transfer an NPD Patrol Officer to a Traffic Unit to enforce laws related to the Traffic Code and keep 18-wheelers out of our neighborhoods and downtown.
- Continue street maintenance program and begin developing plan for Utility CIP Phase 2
- Continue CIP Projects (Utility CIP, Water Tower, Water Well, & Water Plant)
- Purchase property and begin design of new Fire Station
- Continue to increase marketing of Navasota.
- Migrate the City's ERP system from Tyler Technology INCODE 9 to the latest version, INCODE 10.

Staff recommends City Council provide feedback on the proposed FY 2023-24 budget in preparation for the public hearings on the tax rate and budget.

Also, with the planned addition of 9 new positions and several promotions/transfers, staff would recommend City Council approving staff to move forward with the posting of the job opportunities, which will allow staff to start the hiring process for these positions. Some of the new positions may take months to get qualified applicants to apply; therefore, staff is requesting Council authorize the City Manager to work with the Human Resources Director to speed up this process so that most of the positions could begin on October 1, 2023.

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### **ACTION REQUIRED BY CITY COUNCIL**

**Receive information from staff regarding the proposed fiscal year 2023-24 proposed budget and take appropriate action.**

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**Approved for the City Council meeting agenda.**

*Jason Weeks*  

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Jason B. Weeks, City Manager

*8/8/23*  

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Date



# **CITY OF NAVASOTA, TEXAS**

## **PROPOSED ANNUAL BUDGET**

### **FISCAL YEAR 2023-2024**

### **AUG 14, 2023**



# NAVASOTA 2027: WHAT AMERICA WANTS TO BE:

A BEAUTIFUL, PROGRESSIVE,  
VIBRANT, SERVICE ORIENTED,  
CLOSE-KNIT COMMUNITY FILLED  
WITH HISTORIC CHARM AND  
PROMISE FOR PEOPLE &  
BUSINESS.

# NAVASOTA!

So much, so close.





# CITY COUNCIL STRATEGIC PLAN – AREAS OF EMPHASIS

## **Planning & Economic Development**

The City of Navasota will plan for smart growth while maintaining small town charm.

## **Marketing/Communications**

The City of Navasota will facilitate effective two-way communications with the people who live, work, & play in Navasota and offer those residents and visitors quality family leisure opportunities & events.

## **Quality of Life**

The City of Navasota will create, enhance, & improve program offerings & recreational facilities.

## **Staffing**

The City of Navasota will develop a staffing plan.

## **Human Resources**

The City of Navasota will develop a plan to attract employees & leaders, train them, and ensure retention.

## **Facilities/Buildings**

The City of Navasota will construct, renovate, and maintain city facilities based on current and future needs.

## **Infrastructure**

The City of Navasota will budget for continued improvement of existing and new infrastructure, as well as smart planned growth.





# ECONOMIC & DEVELOPMENT PICTURE

## ■ Active Major Developments:

- Residential – Pecan Lakes Estates Phase 4, Hidden Hills Phase 1 & 2, & Pecan Grove.
- Commercial - North Side Market (C-store\Fuel), Jack in the Box, Team Elliott Ford, Young Life Building Remodel, Navasota Welding Supply, quick serve breakfast retail.

## ■ Historical Residential Building Permits:

Residential	Y-T-D	2022	2021	2020	2019	2018
New Homes	56	114	93	88	102	106

## ■ Historical New Improvements & Personal Property

2022	2021	2020	2019	2018
\$33,949,450	\$19,179,086	\$18,503,344	\$23,400,486	\$16,583,827





# BUDGET HIGHLIGHTS

Decrease Tax Rate from  
\$0.5560 to \$0.5221 per  
\$100 assessed valuation

Utility rate increase as  
recommended by  
consultant.

Pass-through Trash Rate  
increase of 7.7%

## Added New Staff in Key Areas

- Proposed New Staff (FTE) – 9.0
  - Street Maintenance Laborer
  - Police Patrol Sgt.
  - School Resource Officer (SRO)
  - 2 Firefighters
  - Assistant City Manager
  - Building Official / Plans Reviewer
  - Marketing & Multi-media Specialist
  - Water/Wastewater Operator II

# BUDGET HIGHLIGHTS

TMRS rates  
decreased from  
6.31% to 6.24%

No Significant  
changes in  
employee health  
benefits

Fund Balance in  
General Fund is  
at 28.6%

Fund Balance in  
Water Fund is at  
68.3%

Fund Balance in  
Natural Gas Fund  
is at 27.4%

Fund Balance in  
Wastewater Fund  
is at 55.1%

Supplemental  
Summary:

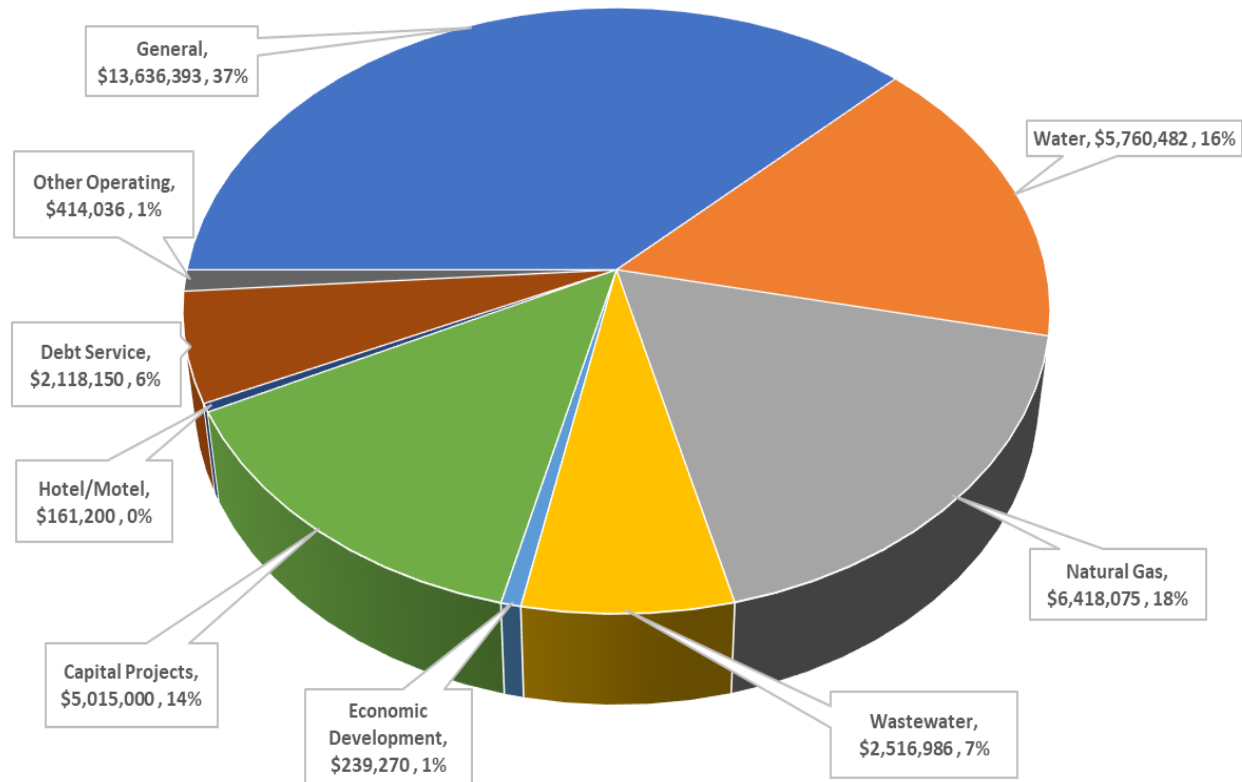
Fund	Requested	Funded	Unfunded
General	\$4,275,107	\$1,448,014	\$2,827,093
Water	55,981	26,395	29,586
Natural Gas	55,047	40,291	14,756
Wastewater	349,859	108,931	240,928
Economic Development Corp.	22,430	22,430	0
Total	\$4,758,424	\$1,646,061	\$3,112,363



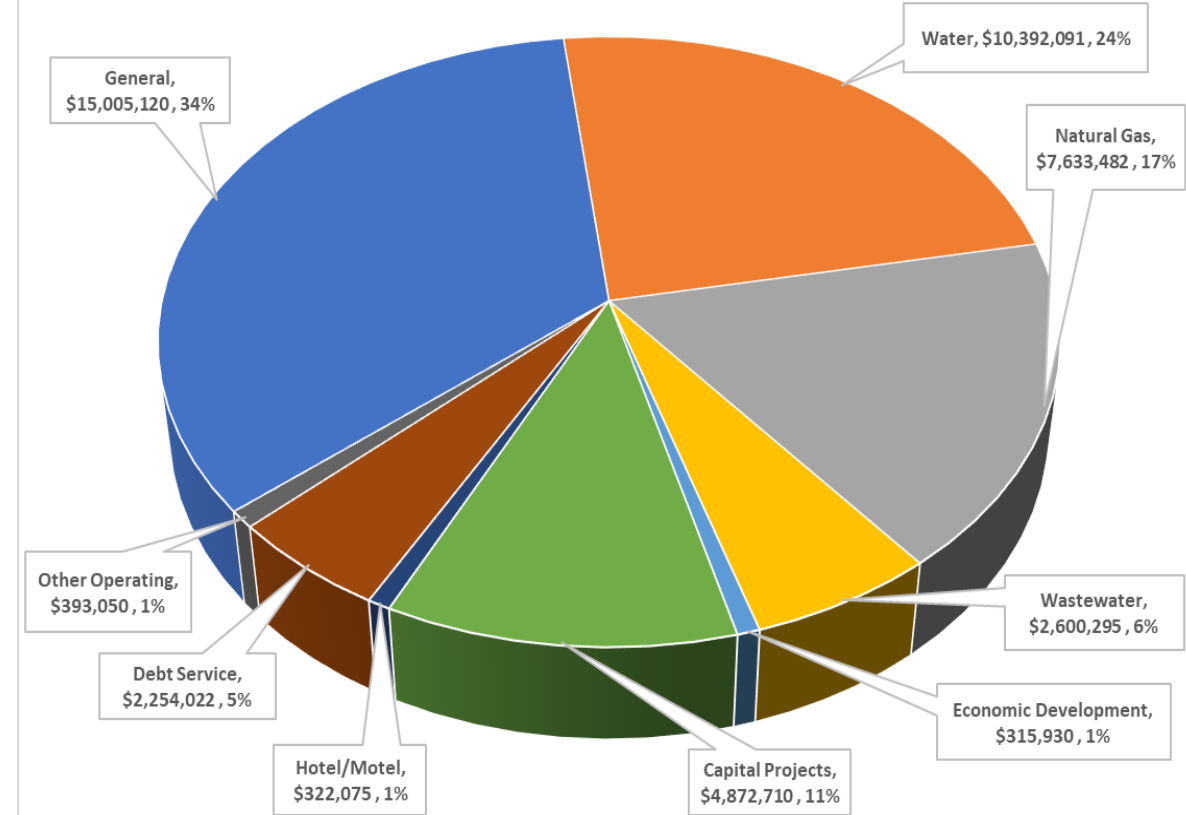
## TOTAL REVENUES & EXPENDITURES (EXPENSES) – ALL FUNDS

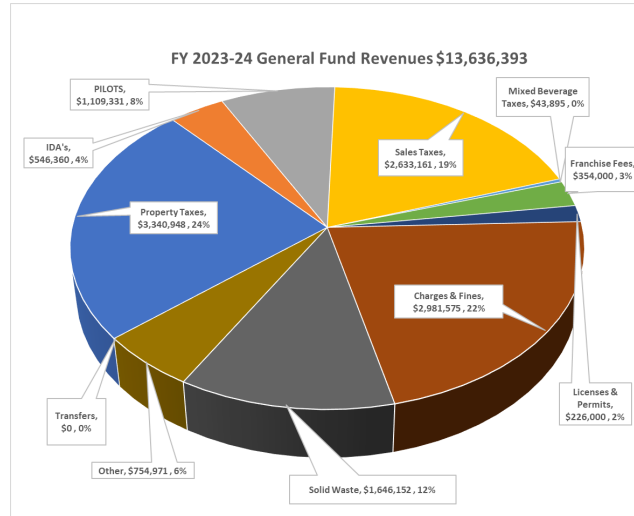
Fund Title	Revenues	Expenses
General	\$13,636,393	\$15,005,120
Water	\$5,760,482	\$10,392,091
Natural Gas	\$6,418,075	\$7,633,482
Wastewater	\$2,516,986	\$2,600,295
Economic Development	\$239,270	\$315,930
Capital Projects	\$5,015,000	\$4,872,710
Hotel/Motel	\$161,200	\$322,075
Debt Service	\$2,118,150	\$2,254,022
Other Operating	\$414,036	\$393,050
Subtotal	\$36,279,592	\$43,788,775
Internal Transfers	(5,041,378)	(5,041,378)
Total	\$31,238,214	\$38,747,397

FY 2023-24 Total Revenues \$36,279,592



FY 2023-24 Total Expenditures \$43,788,775





General Fund Revenues	Actual FY 2021-22	Budget FY 2022-23	EOY Estimate FY 2022-23	Proposed FY 2023-24	Change - End of Year Estimate to Proposed	
					Amount	Percent
Property Taxes	\$2,711,623	\$3,088,567	\$3,077,282	\$3,340,948	\$263,666	8.6%
IDA's	\$439,792	\$485,000	\$513,464	\$546,360	\$32,896	6.4%
PILOTS	\$831,210	\$826,093	\$927,007	\$1,109,331	\$182,324	19.7%
Sales Taxes	\$2,184,978	\$2,235,832	\$2,463,188	\$2,633,161	\$169,973	6.9%
Mixed Beverage Taxes	\$37,577	\$40,000	\$40,135	\$43,895	\$3,760	9.4%
Franchise Fees	\$334,515	\$357,000	\$339,498	\$354,000	\$14,502	4.3%
Licenses & Permits	\$263,824	\$229,150	\$236,609	\$226,000	(\$10,609)	-4.5%
Charges & Fines	\$2,405,442	\$2,503,913	\$2,749,630	\$2,981,575	\$231,945	8.4%
Solid Waste	\$1,472,061	\$1,504,777	\$1,539,205	\$1,646,152	\$106,947	6.9%
Other	\$2,461,703	\$1,006,391	\$904,012	\$754,971	(\$149,041)	-16.5%
Transfers	\$0	\$0	\$0	\$0	\$0	N/A
<b>Total Revenues</b>	<b>\$13,142,727</b>	<b>\$12,276,723</b>	<b>\$12,790,030</b>	<b>\$13,636,393</b>	<b>\$846,363</b>	<b>6.6%</b>

# GENERAL FUND REVENUES

# TAX RATE

FY 24 Proposed Tax Rate - \$0.5221

- Maintenance & Operation Rate - \$0.4689
- Interest & Sinking Rate - \$0.0532
- Average Home Value - \$181,802

No-New-Revenue Tax Rate - \$0.5085

Voter-Approval Tax Rate - \$0.5221

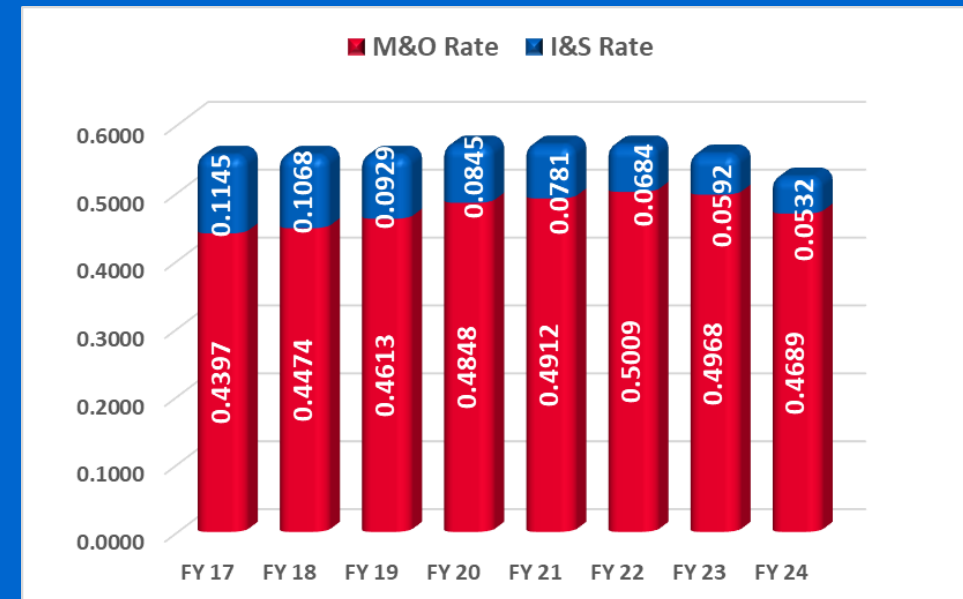
Current Tax Rate - \$0.5560

- Maintenance & Operations Rate - \$0.4968
- Interest & Sinking Rate - \$0.0592
- Average Home Value - \$168,468

No-New-Revenue Tax Rate - \$0.4958

Voter-Approval Tax Rate - \$0.5560

Average  
Homeowner  
Tax will  
increase  
\$12.51 in  
2024



# SALES TAX

Total Sales Tax Rate 8.25%

State 6.25%

City 1.50%

- EDC (4B) 0.125%
- Property Tax Reduction 0.375%
- General Fund 1.00%

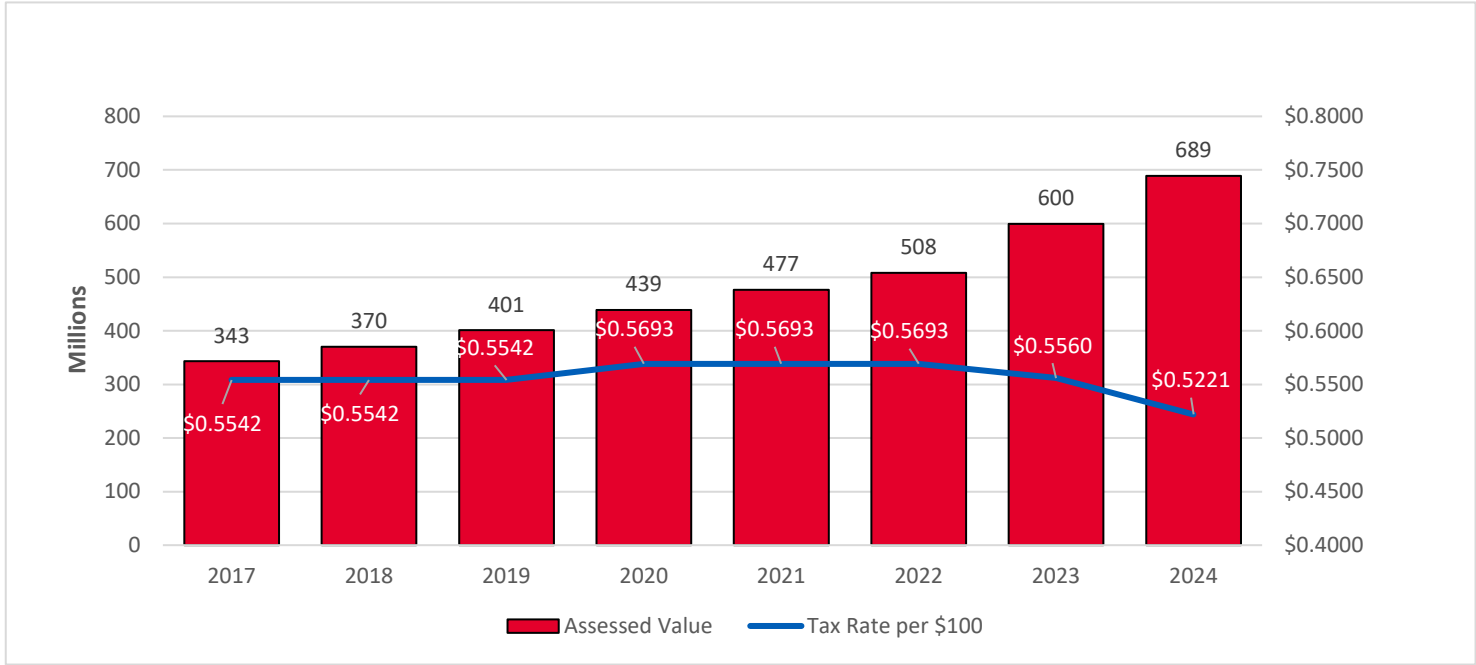
Grimes County 0.50%

FY 2023-24 Projected Total Sales Tax Revenue for City of Navasota is \$2,834,356

FY 2022-23 Sales Tax used for Property Tax Reduction is \$580,168

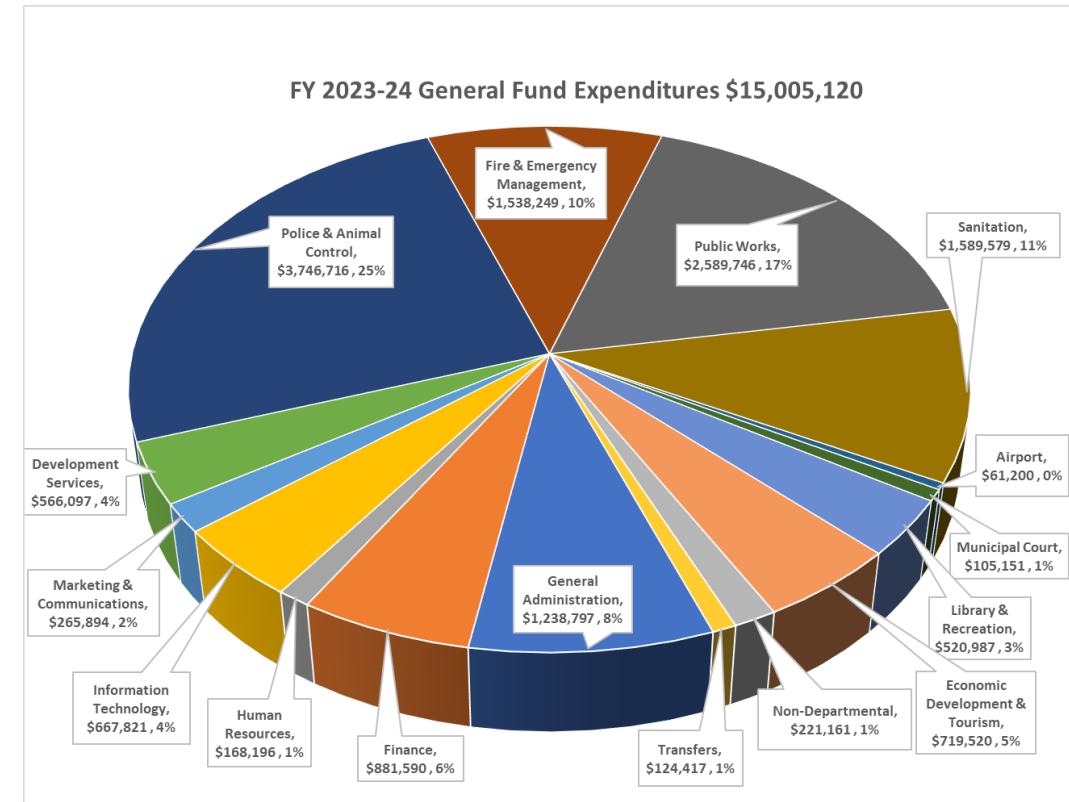
Fiscal Year	Assessed Valuation	Percent of Increase	Average Home Value	M&O Rate per \$100	I&S Rate per \$100	Tax Rate per \$100	Average Property Tax
2016-17	343,452,280	8.65%	101,463	0.4397	0.1145	0.5542	562.31
2017-18	370,418,118	7.85%	107,917	0.4474	0.1068	0.5542	598.08
2018-19	401,165,388	8.30%	115,750	0.4613	0.0929	0.5542	641.49
2019-20	438,905,139	9.41%	125,358	0.4848	0.0845	0.5693	713.66
2020-21	476,551,736	8.58%	136,492	0.4912	0.0781	0.5693	777.05
2021-22	508,297,370	6.66%	145,169	0.5009	0.0684	0.5693	826.45
2022-23	599,550,579	17.95%	168,468	0.4968	0.0592	0.5560	936.68
2023-24	689,039,706	14.93%	181,802	0.4689	0.0532	0.5221	949.19

# PROPERTY VALUES AND TAX RATES



# GENERAL FUND EXPENDITURES

General Fund Expenditures	Actual FY 2021-22	Budget FY 2022-23	EOY Estimate FY 2022-23	Proposed FY 2023-24	Change - End of Year Estimate to Proposed	
					Amount	Percent
General Administration	\$761,212	\$700,935	\$860,183	\$1,238,797	\$378,613	44.0%
Finance	\$637,455	\$649,666	\$790,327	\$881,590	\$91,262	11.5%
Human Resources	\$189,125	\$216,249	\$171,381	\$168,196	(\$3,185)	-1.9%
Information Technology	\$460,756	\$472,802	\$536,417	\$667,821	\$131,404	24.5%
Marketing & Communications	\$55,449	\$148,824	\$169,376	\$265,894	\$96,518	57.0%
Development Services	\$417,840	\$672,539	\$517,696	\$566,097	\$48,401	9.3%
Police & Animal Control	\$2,358,926	\$3,179,392	\$3,242,144	\$3,746,716	\$504,571	15.6%
Fire & Emergency Management	\$842,394	\$1,112,454	\$2,102,122	\$1,538,249	(\$563,873)	-26.8%
Public Works	\$2,666,532	\$2,488,642	\$3,045,355	\$2,589,746	(\$455,609)	-15.0%
Sanitation	\$1,211,266	\$1,379,700	\$1,357,904	\$1,589,579	\$231,675	17.1%
Airport	\$111,667	\$61,300	\$116,465	\$61,200	(\$55,265)	-47.5%
Municipal Court	\$82,658	\$81,894	\$101,836	\$105,151	\$3,315	3.3%
Library & Recreation	\$203,682	\$357,789	\$440,519	\$520,987	\$80,468	18.3%
Economic Development & Tourism	\$544,229	\$548,309	\$583,229	\$719,520	\$136,291	23.4%
Non-Departmental	\$400,024	\$1,144,600	\$0	\$221,161	\$221,161	N/A
Transfers	\$0	\$0	\$0	\$124,417	\$124,417	N/A
<b>Total Expenditures</b>	<b>\$10,943,213</b>	<b>\$13,215,095</b>	<b>\$14,034,955</b>	<b>\$15,005,120</b>	<b>\$970,165</b>	<b>6.9%</b>



# GENERAL FUND SUMMARY & FUND BALANCE

General Fund Summary & Fund Balance	Actual FY 2021-22	Budget FY 2022-23	EOY Estimate FY 2022-23	Proposed FY 2023-24
Beginning Fund Balance	\$4,709,134	\$6,904,941	\$6,904,941	\$5,660,016
Total Revenues	13,142,727	12,276,723	12,790,030	13,636,393
Total Expenditures	10,943,213	13,215,095	14,034,955	15,005,120
Surplus (Deficit)	2,199,513	(938,372)	(1,244,925)	(1,368,727)
Audit Adjustments	(3,706)	0	0	0
Unassigned Ending Fund Balance	\$6,904,941	\$5,966,569	\$5,660,016	\$4,291,289
90-Day Expenditure Requirement	\$2,735,803	\$3,303,774	\$3,508,739	\$3,751,280
Percentage of Fund Balance	63%	45%	40%	29%



# GENERAL FUND – MAJOR BUDGET ITEMS

## Personnel - \$7,559,805

- Existing salaries & benefits - \$6,640,745
- Salary adjustments (including benefits) - \$180,004
- Certification Pay (including benefits) - \$31,923
- Promotions (including benefits) - \$35,977
- Addition of 8 new employees - \$671,156

Non-payroll Supplementals (new) - \$528,955

Republic Services garbage contract - \$1,261,600

Annual street maintenance program - \$460,000

Capital lease/purchase payments - \$613,246

Texas Birthday Bash - \$419,385

Annual mowing contract – \$300,000

Purchase 3 parcels of land owned by Union Pacific Railroad - \$263,814

Motor vehicle gasoline - \$156,500

2020 Certification of Obligation debt payment - \$124,417

Electricity - \$124,100

Major Budget  
Items equate to  
**\$11,811,822**,  
which is  
**78.7%** of the  
total General Fund  
(\$15,005,120)  
expenditures

# WATER FUND REVENUES

Water Fund Revenues	Actual FY 2021-22	Budget FY 2022-23	EOY Estimate FY 2022-23	Proposed FY 2023-24	Change - End of Year Estimate to Proposed	
					Amount	Percent
Water Sales	\$ 2,346,270	\$2,059,963	\$ 2,280,517	\$ 3,079,330	\$ 798,813	35.0%
Utility Improvement Fee	458,842	506,652	526,872	546,402	19,530	3.7%
Penalties & Service Charges	97,494	95,000	98,000	95,000	(3,000)	-3.1%
Meter & Water Taps	37,702	33,500	43,165	38,500	(4,665)	-10.8%
Capital Contribution	0	0	0	0	0	N/A
Grant Funds	0	1,983,750	0	1,983,750	1,983,750	N/A
Bond Proceeds	0	4,746,250	4,746,250	0	(4,746,250)	-100.00%
Miscellaneous Income	13,124	6,000	9,000	6,000	(3,000)	-33.3%
Interest Income	11,622	10,000	12,000	11,500	(500)	-4.17%
<b>Total Revenues</b>	<b>\$2,965,054</b>	<b>\$9,441,115</b>	<b>\$7,715,804</b>	<b>\$5,760,482</b>	<b>(\$1,955,322)</b>	<b>-25.3%</b>

# WATER FUND EXPENSES

Water Fund Expenses	Actual FY 2021-22	Budget FY 2022-23	EOY Estimate FY 2022-23	Proposed FY 2023-24	Change - End of Year Estimate to Proposed	
					Amount	Percent
Non-Departmental	\$0	\$142,451	\$0	\$20,395	\$20,395	N/A
Water Production	343,589	2,409,870	730,376	2,620,561	1,890,185	258.8%
Water Distribution	1,270,899	6,488,397	2,976,216	6,067,807	3,091,592	103.9%
Utility Improvement	624,345	400,000	400,000	400,000	0	0.0%
Transfers	196,432	418,101	517,720	808,327	290,607	56.1%
Subtotal Expenses	\$2,435,266	\$9,858,819	\$4,624,312	\$9,917,091	\$5,292,779	114.46%
Plus:						
Depreciation	\$398,388	\$200,000	\$450,000	\$475,000	\$275,000	61.11%
Total Expenses	\$2,833,654	\$10,058,819	\$5,074,312	\$10,392,091	\$5,567,779	114.5%

# WATER FUND – MAJOR BUDGET ITEMS

## Personnel - \$508,925

- Existing salaries & benefits - \$488,530
- Salary adjustments (including benefits) - \$11,846
- Certification pay (including benefits) - \$4,100
- Promotions (including benefits) - \$4,449

## Capital Items – \$5,978,005

- Water Well No. 9 - \$1,978,005
- Water Tower, Water Plant, & Ground Storage - \$4,000,000

## Debt service payment - \$1,208,327

## Reimbursement to GF for Costs - \$1,011,161

## PILOT - \$289,155

## Electricity - \$130,025

## Fire hydrant maintenance program - \$100,000

## Capital lease/purchase payments - \$21,060

## Motor vehicle gasoline - \$27,000

Major Budget Items  
equate to **\$9,273,658**,  
which is **89.2%** of the  
total Water Fund  
(\$10,392,091) expenses

# WATER FUND SUMMARY & FUND BALANCE

Water Fund Cash & Investments Balance	Actual FY 2021-22	Budget FY 2022-23	EOY Estimate FY 2022-23	Proposed FY 2023-24
Beginning Cash & Investments	\$ 3,513,669	\$3,752,224	\$3,752,224	\$6,843,716
Total Revenues	2,965,054	9,441,115	7,715,804	5,760,482
Total Expenses	2,833,654	10,058,819	5,074,312	10,392,091
Net Income (Loss)	\$131,400	(\$617,704)	\$2,641,492	(\$4,631,609)
Non-Cash Adjustments	107,155	200,000	450,000	475,000
Ending Cash & Investments	\$3,752,224	\$3,334,520	\$6,843,716	\$2,687,107
90 Days Cash Operating Expenses	\$681,505	\$782,205	\$908,908	\$983,271
Excess	\$3,070,719	\$2,552,315	\$5,934,808	\$1,703,836
Number Days Excess	405	93	462	156

# NATURAL GAS FUND REVENUES

Natural Gas Fund Revenues	Actual FY 2021-22	Budget FY 2022-23	EOY Estimate FY 2022-23	Proposed FY 2023-24	Change - End of Year Estimate to Proposed	
					Amount	Percent
Gas Metered Sales	\$ 3,928,088	\$4,473,062	\$ 5,782,520	\$ 6,361,075	\$ 578,555	10.0%
Penalties & Service Charges	19,412	17,800	22,500	19,500	(3,000)	-13.3%
Meters, Regulators & Meter Taps	38,235	37,500	26,750	24,500	(2,250)	-8.4%
Bond Proceeds	0	1,615,000	1,615,000	0	(1,615,000)	-100.00%
Miscellaneous Income	4,266	0	0	0	0	0.0%
Interest Income	(23,107)	6,000	13,068	13,000	(68)	-0.5%
Transfers	0	0	0	0	0	N/A
<b>Total Revenues</b>	<b>\$3,966,893</b>	<b>\$6,149,362</b>	<b>\$7,459,838</b>	<b>\$6,418,075</b>	<b>(\$1,041,763)</b>	<b>-14.0%</b>

# NATURAL GAS FUND EXPENSES

Natural Gas Fund Expenses	Actual FY 2021-22	Budget FY 2022-23	EOY Estimate FY 2022-23	Proposed FY 2023-24	Change - End of Year Estimate to Proposed	
					Amount	Percent
Non-Departmental	\$1,310	\$79,772	\$0	\$25,221	\$25,221	N/A
Gas Distribution	5,265,728	6,533,610	6,254,665	7,433,261	1,178,596	18.8%
Transfers	0	0	0	0	0	N/A
Subtotal Expenses	\$5,267,038	\$6,613,382	\$6,254,665	\$7,458,482	\$1,203,817	19.2%
Plus:						
Depreciation	120,011	66,000	150,000	175,000	109,000	72.67%
Total Expenses	\$5,387,049	\$6,679,382	\$6,404,665	\$7,633,482	\$1,312,817	91.9%



# NATURAL GAS FUND – MAJOR BUDGET ITEMS

## Personnel - \$291,855

- Existing salaries & benefits - \$266,634
- Salary adjustments (including benefits) - \$9,477
- Certification pay (including benefits) - \$4,328
- Promotions (including benefits) - \$11,416

## Gas purchases - \$4,330,013

## Reimbursement to GF for Costs - \$769,362

## PILOT - \$576,457

## Gas meters & regulators - \$174,441

## Depreciation - \$175,000

## 1/3 cost of Traffic Sign Board w/Trailer - \$6,000

## Motor vehicle gasoline - \$12,000

## Capital lease/purchase payments - \$12,318

## Capital: Pecan Lakes subdivision Gas Loop & Extension project - \$1,090,000

Major Budget Items  
equate to **\$7,437,446**,  
which is **97.4%** of the  
total Natural Gas Fund  
(\$7,633,482) expenses



# NATURAL GAS FUND SUMMARY & FUND BALANCE

Natural Gas Fund Cash & Investments Balance	Actual FY 2021-22	Budget FY 2022-23	EOY Estimate FY 2022-23	Proposed FY 2023-24
Beginning Cash & Investments	\$ 3,846,189	\$1,579,813	\$1,579,813	\$2,784,986
Total Revenues	3,966,893	6,149,362	7,459,838	6,418,075
Total Expenses	5,387,049	6,679,382	6,404,665	7,633,482
Net Income (Loss)	(\$1,420,156)	(\$530,020)	\$1,055,173	(\$1,215,407)
Non-Cash Adjustments	(846,220)	66,000	150,000	175,000
Ending Cash & Investments	\$1,579,813	\$1,115,793	\$2,784,986	\$1,744,579
90 Days Cash Operating Expenses	\$1,557,194	\$1,249,596	\$1,425,520	\$1,590,621
Excess	\$22,619	(\$133,802)	\$1,359,466	\$153,958
Number Days Excess	1	(7)	78	7

# WASTEWATER FUND REVENUES

Wastewater Fund Revenues	Actual FY 2021-22	Budget FY 2022-23	EOY Estimate FY 2022-23	Proposed FY 2023-24	Change - End of Year Estimate to Proposed	
					Amount	Percent
Wastewater Sales	\$ 1,687,050	\$1,768,002	\$ 1,818,633	\$ 2,482,986	\$ 664,353	36.5%
Penalties & Service Charges	26,353	25,000	28,000	25,000	(3,000)	-10.7%
Bond Proceeds	0	395,000	395,000	0	(395,000)	-100.00%
Miscellaneous Income	13,525	0	10,875	0	(10,875)	-100.0%
Interest Income	9,002	7,000	9,000	9,000	0	0.0%
Transfers	0	0	0	0	0	N/A
<b>Total Revenues</b>	<b>\$1,735,931</b>	<b>\$2,195,002</b>	<b>\$2,261,508</b>	<b>\$2,516,986</b>	<b>\$255,478</b>	<b>11.3%</b>

# WASTEWATER FUND EXPENSES

Wastewater Fund Expenses	Actual FY 2021-22	Budget FY 2022-23	EOY Estimate FY 2022-23	Proposed FY 2023-24	Change - End of Year Estimate to Proposed	
					Amount	Percent
Non-Departmental	\$0	(\$147,402)	\$0	\$25,717	\$25,717	N/A
Wastewater Treatment Plant	497,836	926,959	828,001	813,653	(14,348)	-1.7%
Sewer Collection	910,123	1,067,069	1,006,186	1,066,799	60,613	6.0%
Transfers	294,162	543,650	293,684	419,126	125,442	42.7%
Subtotal Expenses	\$1,702,121	\$2,390,276	\$2,127,871	\$2,325,295	\$197,424	9.3%
Plus:						
Depreciation	248,681	320,000	275,000	275,000	(45,000)	-16.36%
Total Expenses	\$1,950,802	\$2,710,276	\$2,402,871	\$2,600,295	\$152,424	-7.1%

# WASTEWATER FUND – MAJOR BUDGET ITEMS

## Personnel - \$388,532

- Existing salaries & benefits - \$294,061
- Salary adjustments (including benefits) - \$9,477
- Certification pay (including benefits) - \$11,275
- Promotions (including benefits) - \$4,965
- Addition of Water/Wastewater Operator II (including benefits) - \$68,754

## Reimbursement to GF for Costs - \$417,654

## Depreciation - \$275,000

## Debt service payment - \$419,126

## PILOT - \$225,719

## Maintenance of WWTP - \$110,000

## Capital lease/purchase payments - \$92,001

## Electricity - \$99,120

## Motor vehicle gasoline - \$19,250

## Capital: WWTP Phase 2 - \$224,681

Major Budget Items  
equate to **\$2,271,083**,  
which is **87.3%** of the  
total Wastewater Fund  
(\$2,600,295) expenses

# WASTEWATER GAS FUND SUMMARY & FUND BALANCE

<b>Cash &amp; Investments Balance</b>	<b>Actual FY 2021-22</b>	<b>Budget FY 2022-23</b>	<b>EOY Estimate FY 2022-23</b>	<b>Proposed FY 2023-24</b>
<b>Beginning Cash &amp; Investments</b>	<b>\$ 1,512,846</b>	<b>\$828,438</b>	<b>\$828,438</b>	<b>\$962,075</b>
<b>Total Revenues</b>	<b>1,735,931</b>	<b>2,195,002</b>	<b>2,261,508</b>	<b>2,516,986</b>
<b>Total Expenses</b>	<b>1,950,802</b>	<b>2,710,276</b>	<b>2,402,871</b>	<b>2,600,295</b>
<b>Net Income (Loss)</b>	<b>(\$214,871)</b>	<b>(\$515,274)</b>	<b>(\$141,363)</b>	<b>(\$83,309)</b>
<b>Non-Cash Adjustments</b>	<b>(469,537)</b>	<b>320,000</b>	<b>275,000</b>	<b>275,000</b>
<b>Ending Cash &amp; Investments</b>	<b>\$828,438</b>	<b>\$633,164</b>	<b>\$962,075</b>	<b>\$1,153,766</b>
<b>90 Days Cash Operating Expenses</b>	<b>\$605,085</b>	<b>\$510,069</b>	<b>\$458,446</b>	<b>\$523,653</b>
<b>Excess</b>	<b>\$223,353</b>	<b>\$123,095</b>	<b>\$503,629</b>	<b>\$630,113</b>
<b>Number Days Excess</b>	<b>33</b>	<b>19</b>	<b>85</b>	<b>108</b>

## OTHER FUNDS SUMMARY

Other Operating Funds	Fund Balance 10/1/2023	FY 2023-24 Revenues	FY 2023-24 Expenditures	Fund Balance 9/30/2024
Tax Increment Reinvestment Zone	\$0	\$14,036	\$0	\$14,036
Cemetery Operating	614,312	82,850	78,050	619,112
Board of Fireman Service	26,902	50	0	26,952
Grant	0	300,000	300,000	0
Economic Development	365,696	239,270	315,930	289,036
Capital Projects	825,730	5,015,000	4,872,710	968,020
Hotel / Motel	674,755	161,200	322,075	513,880
Debt Service	585,248	2,118,150	2,254,022	449,376
Foundation of Community Projects	65,865	17,100	15,000	67,965



# GENERAL GOVERNMENT



# NON-DEPARTMENTAL

EXPENDITURES	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
Personnel Services	\$ -	\$ 1,144,600	\$ -	\$ 221,161
Bond & Loan Debt	400,024	-	-	-
Transfer Out	-	-	-	124,417
<b>Total</b>	<b>\$ 400,024</b>	<b>\$ 1,144,600</b>	<b>\$ -</b>	<b>\$ 345,578</b>

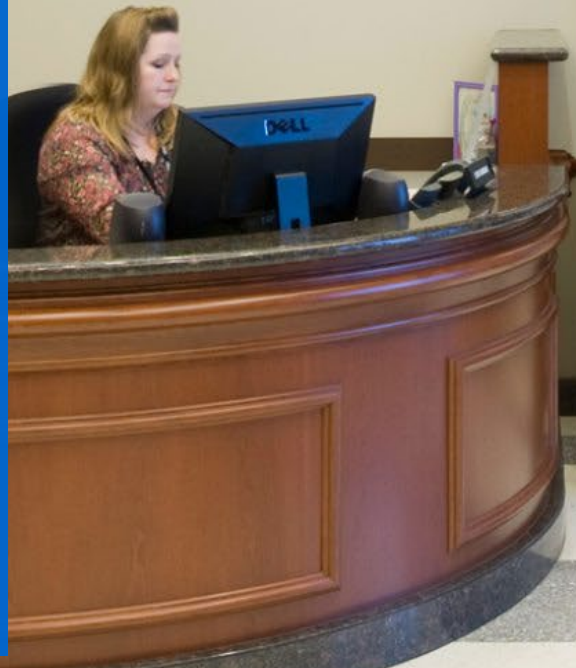
NO STAFFING



## FY24 – MAJOR BUDGET ITEMS

- 2020 Certificates of  
Obligation debt payment -  
\$124,417

MINNESOTA!



# SUPPLEMENTAL REQUEST

## ■ Supplemental Request:

- General Fund salary adjustments including benefits (FICA & TMRS) - \$180,004
- Public Works Promotions in General Fund - \$9,234
- Certification Pay - \$31,923
- TMRS to 7% and 20-year Retirement - \$374,073

## ■ Supplemental Funded:

- General Fund salary adjustments including benefits (FICA & TMRS) - \$180,004
- Public Works Promotions in General Fund - \$9,234
- Certification Pay - \$31,923

# ADMINISTRATION

<b>EXPENDITURES</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Personnel Services	\$ 402,389	\$ 351,293	\$ 375,959	\$ 530,569
Materials & Supplies	1,577	3,500	4,399	11,500
Professional Fees	18,560	-	64,500	11,800
Miscellaneous	8,753	11,107	12,054	23,701
Capital Outlay	-	-	105,000	263,814
<b>Total</b>	<b>\$ 431,279</b>	<b>\$ 365,900</b>	<b>\$ 561,912</b>	<b>\$ 841,384</b>

<b>STAFFING</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
City Manager	1.00	1.00	1.00	1.00
Assistant City Manager	0.50	0.00	0.00	1.00
City Secretary	1.00	1.00	1.00	1.00
Executive Administrative Assistant	1.00	1.00	1.00	1.00
<b>Total</b>	<b>3.50</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>

# FY24 – MAJOR BUDGET ITEMS



- Staff development - \$12,516
- Memberships - \$3,846
- Purchase 3 parcels of land owned by Union Pacific Railroad - \$263,814

# SUPPLEMENTAL REQUEST

- Supplemental Request:
  - Assistant City Manager - \$161,307
  - Flash Vote Survey - \$11,800
- Supplemental Funded:
  - Supplemental request funded

# CITY COUNCIL

EXPENDITURES	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
Materials & Supplies	\$ 8,905	\$ 10,500	\$ 12,302	\$ 12,615
Professional Fees	153,341	277,300	255,297	356,867
Miscellaneous	167,687	47,235	30,672	27,931
<b>Total</b>	<b>\$ 329,933</b>	<b>\$ 335,035</b>	<b>\$ 298,271</b>	<b>\$ 397,413</b>

**NO STAFFING**





## FY24 – MAJOR BUDGET ITEMS

- Grimes County Health - \$7,000
- Year #3 for scanning of minute books - \$24,000
- Legal Counsel (Cary Bovey's firm) - \$133,300
- Ordinance codification - \$9,800
- Elections - \$7,500
- 380 Agreement for Jack-in-the-Box - \$48,667
- 380 Agreement for PA Smith sidewalk improvements - \$100,000
- Charter Election - \$26,500

# MUNICIPAL COURT

EXPENDITURES	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
Personnel Services	\$ 79,222	\$ 78,994	\$ 96,836	\$ 96,651
Materials & Supplies	1,243	1,000	3,000	3,000
Maintenance & Services	1,407	-	-	-
Miscellaneous	785	1,900	2,000	5,500
<b>Total</b>	<b>\$ 82,658</b>	<b>\$ 81,894</b>	<b>\$ 101,836</b>	<b>\$ 105,151</b>

STAFFING	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
Municipal Court Judge (part-time)	0.20	0.20	0.20	0.20
Municipal Court Administrator *	0.00	0.00	1.00	1.00
Municipal Court Clerk	1.00	1.00	0.00	0.00
<i>* In FY 23 retitled Municipal Court Clerk to Court Administrator</i>				
<b>Total</b>	<b>1.20</b>	<b>1.20</b>	<b>1.20</b>	<b>1.20</b>



# FY24 – MAJOR BUDGET ITEMS

- Predicting 10 or more jury cases - \$3,500



# HUMAN RESOURCES

<b>EXPENDITURES</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Personnel Services	\$ 127,626	\$ 134,363	\$ 85,582	\$ 86,525
Materials & Supplies	3,700	3,165	3,186	3,120
Professional Fees	54,136	70,232	68,057	55,808
Miscellaneous	3,663	8,489	14,556	22,743
<b>Total</b>	<b>\$ 189,125</b>	<b>\$ 216,249</b>	<b>\$ 171,381</b>	<b>\$ 168,196</b>

<b>STAFFING</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Human Resources Director	1.00	1.00	1.00	1.00
Human Resources Specialist *	1.00	1.00	0.00	0.00
<i>* In FY 23, repurposed HR Specialist as Accounting Technician in Financial Services Department</i>				
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>1.00</b>	<b>1.00</b>



# FY24 – MAJOR BUDGET ITEMS

- TimeClock Plus software - \$5,300
- Third-party benefits consultant (HUB International) - \$30,500
- Employee service awards - \$1,690
- Employee appreciation events - \$15,000
- New employee jackets - \$2,000
- Drug testing - \$2,500
- “Help Wanted” advertising - \$6,307
- Christmas dinner & employee awards ceremony - \$8,100



# FINANCIAL SERVICES

<b>EXPENDITURES</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Personnel Services	\$ 387,476	\$ 422,295	\$ 530,270	\$ 578,218
Materials & Supplies	2,434	4,500	5,597	3,300
Maintenance & Services	82,955	71,500	92,201	95,956
Utilities	2,029	-	-	-
Professional Fees	154,304	136,466	149,016	187,338
Bond & Loan Debt	500	1,000	500	500
Miscellaneous	7,758	13,905	12,743	16,278
<b>Total</b>	<b>\$ 637,455</b>	<b>\$ 649,666</b>	<b>\$ 790,327</b>	<b>\$ 881,590</b>

# FINANCIAL SERVICES

STAFFING	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
Chief Financial Officer *	0.00	0.00	1.00	1.00
Finance Director	1.00	1.00	0.00	0.00
Budget Analyst *	1.00	1.00	2.00	2.00
Utility Billing Manager	1.00	1.00	1.00	1.00
Utility Billing Clerk	2.00	2.00	2.00	2.00
Grants Coordinator **	0.00	1.00	1.00	1.00
Meter Technician	1.00	1.00	1.00	1.00
Receptionist (full-time & part-time)	1.50	1.50	1.50	1.50
<i>* In FY 23, reclassified Finance Director position to CFO; repurposed HR Specialist as Financial Analyst</i> <i>** Repurposed vacant position in Parks &amp; Facilities Maintenance to utilize as a Grant Coordinator</i>				
<b>Total</b>	<b>7.50</b>	<b>8.50</b>	<b>9.50</b>	<b>9.50</b>

## FY24 – MAJOR BUDGET ITEMS

- Payment kiosk system - \$7,954
- Credit Card fees for customers to pay by credit card - \$88,002
- Audit - \$60,000
- DebtBook software - \$9,750
- Independent contractors - \$18,750
- Grimes County Appraisal District annual appraisals - \$76,712
- Grimes County Tax Collection - \$17,126
- Staff development - \$8,558
- Advertising for grants - \$5,600



**POLICE**

# POLICE

<b>EXPENDITURES</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Personnel Services	\$ 1,844,761	\$ 2,388,800	\$ 2,445,096	\$ 2,838,556
Materials & Supplies	222,454	208,767	209,216	281,085
Maintenance & Services	81,083	90,471	90,081	140,114
Professional Fees	3,000	3,500	3,500	4,700
Miscellaneous	11,415	13,007	13,007	18,277
Capital Outlay	118,955	353,662	355,917	337,562
<b>Total</b>	<b>\$ 2,281,667</b>	<b>\$ 3,058,207</b>	<b>\$ 3,116,817</b>	<b>\$ 3,620,294</b>



# POLICE

STAFFING	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
Chief of Police	0.00	1.00	1.00	1.00
Assistant City Manager / Police Chief	0.50	0.00	0.00	0.00
Assistant Chief of Police *	0.00	0.00	1.00	1.00
Lieutenant	1.00	1.00	0.00	0.00
Patrol Sergeant	2.00	2.00	1.00	2.00
Investigator Sergeant *	0.00	0.00	1.00	1.00
Narcotics Investigator	0.00	0.00	0.00	1.00
Investigator	3.00	3.00	4.00	4.00
Corporal	2.00	2.00	2.00	2.00
Student Resource Officer	2.00	2.00	2.00	3.00
Police Officer	10.00	13.00	13.00	12.00
Office Supervisor	1.00	1.00	1.00	1.00
Communication Supervisor	1.00	1.00	1.00	1.00
Communication Operator	4.00	5.00	5.00	5.00
Property Room Manager	1.00	1.00	1.00	1.00
Records Clerk	2.00	2.00	2.00	2.00
* In FY 23, retitled Lieutenant to Assist Chief of Police; repurposed a Patrol Sgt. to a Investigator Sgt.				
<b>Total</b>	<b>29.50</b>	<b>33.00</b>	<b>34.00</b>	<b>36.00</b>



# FY24 – MAJOR BUDGET ITEMS

- Treats on the Streets & National Night Out events - \$1,900
- Blue Santa - \$14,000
- Police technology server - \$25,000
- Purchase Police UTV after sale of State seizure vehicles - \$25,000
- 6 Bulletproof Vests - \$6,000
- Basic PPE (maintenance) on Police vehicles - \$35,000
- Clothing uniforms - \$19,500
- Radio tower lease - \$27,192
- Second year payment on new Motorola radios - \$32,450
- BVCOG for 9-1-1 Services - \$14,000
- Remaining rifle racks for Patrol units - \$5,000





# SUPPLEMENTAL REQUEST

## ■ Supplemental Requests:

- Lease vehicle for CID - \$20,675
- Narcotics Investigator - \$129,957
- K9 Officer - \$170,850
- Patrol Sergeant - \$119,120
- 2 Dispatch Consoles (5-year payment) - \$34,845
- Dispatcher - \$68,046
- Replacement of 3 Patrol vehicles w/Tahoe's - \$130,500
- School Resource Officer - \$149,025
- 2 Patrol Officers - \$254,196

## ■ Supplementals Funded:

- Lease vehicle for CID - \$20,675
- Promote Patrol Officer to Narcotics Investigator - \$26,743
- Patrol Sergeant - \$119,120
- Replaced one Patrol vehicle w/Tahoe for Traffic Unit - \$43,500
- School Resource Officer - \$149,025

# ANIMAL CONTROL

<b>EXPENDITURES</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Personnel Services	\$ 52,035	\$ 91,235	\$ 95,517	\$ 97,196
Materials & Supplies	3,796	7,650	8,000	8,000
Maintenance & Services	7,266	10,150	10,150	10,150
Utilities	3,925	3,000	4,056	4,000
Miscellaneous	-	1,000	1,000	1,000
Capital Outlay	10,238	8,150	6,604	6,076
<b>Total</b>	<b>\$ 77,259</b>	<b>\$ 121,185</b>	<b>\$ 125,327</b>	<b>\$ 126,422</b>

<b>STAFFING</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Animal Control Officer	2.00	2.00	2.00	2.00
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>



## FY24 – MAJOR BUDGET ITEMS

- Vaccinations (spay, neuter, rabies, microchip, etc.) – \$3,600
- Veterinarian services - \$2,500



# SUPPLEMENTAL REQUEST

- Supplemental Requests:

- Repair siding & add insulation to Animal Services office - \$5,000

- Supplementals Funded:

- Requests not funded



**FIRE**

# FIRE

<b>EXPENDITURES</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Personnel Services	\$ 624,617	\$ 762,703	\$ 828,733	\$ 1,063,415
Materials & Supplies	38,392	68,284	73,000	58,300
Maintenance & Services	95,372	93,640	140,700	190,182
Utilities	7,061	6,000	6,000	6,000
Miscellaneous	15,534	18,592	17,837	22,242
Capital Outlay	58,896	160,010	1,033,052	195,010
<b>Total</b>	<b>\$ 839,872</b>	<b>\$ 1,109,229</b>	<b>\$ 2,099,322</b>	<b>\$ 1,535,149</b>

<b>STAFFING</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Fire Chief/Emergency Management Coordinator	1.00	1.00	1.00	1.00
Firefighter/Driver	6.00	7.00	7.00	9.00
Firefighter/Driver (part-time)	6.00	6.00	6.00	6.00
<b>Total</b>	<b>13.00</b>	<b>14.00</b>	<b>14.00</b>	<b>16.00</b>





## FY24 – MAJOR BUDGET ITEMS

- Second year payment on new Motorola radios - \$17,000
- Maintenance & rehabilitation on Engine 85 and other units - \$100,000
- Quarter/Annual apparatus & equipment testing - \$14,710
- 5 sets of gear, uniforms, & clothing - \$32,750
- Radios & communications (batteries, signal fees, Active 9-1-1) - \$11,200
- Annual medical evaluation NFPA 1582 - \$6,600
- Volunteer accident policy - \$1,537
- Replace all SCBA Cylinders - \$70,000

# SUPPLEMENTAL REQUEST

## ■ Supplemental Requests:

- Addition of 2 Firefighters - \$162,209
- Engine 85 Rehabilitation - \$100,000
- Cancer Screenings for Firefighters - \$2,250
- Fire Attack Line Nozzles - \$2,894
- Part-time Administrative Assistant - \$17,348
- Fire Marshal - \$107,730

## ■ Supplementals Funded:

- Two Firefighters - \$162,209
- Cancer Screenings for Firefighters - \$2,250
- Engine 85 Rehabilitation - \$60,000 (off-set by expected proceeds from sale of old Engine)

# EMERGENCY MANAGEMENT

<b>EXPENDITURES</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Materials & Supplies	\$ 147	\$ 650	\$ 300	\$ 500
Maintenance & Services	2,375	2,575	2,500	2,600
<b>Total</b>	<b>\$ 2,522</b>	<b>\$ 3,225</b>	<b>\$ 2,800</b>	<b>\$ 3,100</b>

<b>STAFFING</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Intern (part-time)	0.20	0.00	0.00	0.00
<b>Total</b>	<b>0.20</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



## FY24 – MAJOR BUDGET ITEMS

- Annual WeatherBug fee - \$1,575



# ECONOMIC & COMMUNITY DEVELOPMENT



# ECONOMIC DEVELOPMENT

<b>EXPENDITURES</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Personnel Services	\$ -	\$ 78,816	\$ 97,333	\$ 100,787
Materials & Supplies	9	855	855	890
Professional Fees	-	-	3,029	154
Miscellaneous	550	9,138	11,184	15,484
<b>Total</b>	<b>\$ 559</b>	<b>\$ 88,809</b>	<b>\$ 112,401</b>	<b>\$ 117,315</b>

<b>STAFFING</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Economic Development Director	0.00	1.00	1.00	1.00
<b>Total</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>



## FY24 – MAJOR BUDGET ITEMS

- Staff development - \$14,227
- Memberships - \$532
- IEDC & TDA Award fees - \$725





# SUPPLEMENTAL REQUEST

- Supplemental Request:

- Downtown Parking Analysis - \$60,000
- Leadership Training (Texas Women's Leadership Institute - \$3,230
- TAMIO Conference - \$1,480

- Supplemental Funded:

- Request not funded

# PARKS & RECREATION

EXPENDITURES	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
Personnel Services	\$ -	\$ 59,284	\$ 70,648	\$ 117,359
Materials & Supplies	-	24,444	20,406	30,475
Maintenance & Services	-	9,985	9,490	5,250
Professional Fees	-	10,000	-	-
Bond & Loan Debt	5,491	-	4,779	5,625
Miscellaneous	-	-	1,019	4,765
Capital Outlay	-	-	6,175	12,275
<b>Total</b>	<b>\$ 5,491</b>	<b>\$ 103,713</b>	<b>\$ 112,517</b>	<b>\$ 175,749</b>

STAFFING	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
Parks & Recreation Manager	0.00	0.00	1.00	1.00
Navasota Center Building Attendant (part-time)	0.75	0.75	0.75	0.75
<i>Moved from Parks &amp; Facilities Maintenance to create new Dept.</i>				
<b>Total</b>	<b>0.75</b>	<b>0.75</b>	<b>1.75</b>	<b>1.75</b>



## FY24 – MAJOR BUDGET ITEMS

- Movies in the Park - \$3,500
- Fishing Frenzy Program - \$8,975
- Special programming (examples such as Daddy Daughter Dance, Mommy & me, Movie, Yoga classes, Art classes, cooking, cook-offs, tournaments, youth leagues, inflatable events, min-golf event, ski run, and E-sports) - \$16,500
- Pretty City Committee - \$5,000

# SUPPLEMENTAL REQUEST

## ■ Supplemental Requests:

- Parks & Recreation Manager Training (3 Conferences) - \$4,500
- Park Improvements (Pavilion, Bathroom & Parking Lot at Hillside Park and Pier at Patout Pond) - \$415,000

## ■ Supplementals Funded:

- Parks & Recreation Manager Training (3 Conferences) - \$4,500
- Park Improvements moved to Capital Projects Fund for further consideration due to cost of projects

# SWIMMING POOL

<b>EXPENDITURES</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Personnel Services	\$ 523	\$ 32,664	\$ 53,091	\$ 62,132
Materials & Supplies	12,277	16,000	18,000	17,000
Maintenance & Services	41,467	22,300	50,570	31,232
Utilities	5,240	10,000	10,000	10,000
Miscellaneous	-	2,000	2,100	3,300
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$ 59,507</b>	<b>\$ 82,964</b>	<b>\$ 133,761</b>	<b>\$ 123,664</b>

<b>STAFFING</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Pool Manager (Seasonal)	1.00	1.00	0.00	0.00
Head Lifegaurds (Seasonal)	0.00	0.00	2.00	2.00
Lifeguards (Seasonal)	15.00	15.00	8.00	8.00
<b>Total</b>	<b>15.00</b>	<b>15.00</b>	<b>8.00</b>	<b>8.00</b>



## FY24 – MAJOR BUDGET ITEMS

- Pool chemicals - \$15,000
- Pool vacuum - \$25,632

# SUPPLEMENTAL REQUEST

- Supplemental Request:

- Locker Room Stalls & Paint - \$13,000
- Pool Improvements (Plaster, Fencing, Decking, & Wall Repairs) - \$250,000

- Supplemental Funded:

- Locker Room Stalls & Paint, along with the Pool Improvements moved to Capital Projects Fund for further consideration due to cost of projects



# MARKETING & COMMUNICATIONS

<b>EXPENDITURES</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Personnel Services	\$ 23,131	\$ 69,118	\$ 92,774	\$ 165,814
Materials & Supplies	2,873	15,000	15,000	23,719
Maintenance & Services	16,046	43,728	42,527	41,278
Miscellaneous	13,399	20,978	19,075	35,083
<b>Total</b>	<b>\$ 55,449</b>	<b>\$ 148,824</b>	<b>\$ 169,376</b>	<b>\$ 265,894</b>

<b>STAFFING</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Marketing & Communications Director	0.50	1.00	1.00	1.00
Marketing & Multi-Media Specialist	0.00	0.00	0.00	1.00
<b>Total</b>	<b>0.50</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>



## FY24 – MAJOR BUDGET ITEMS

- Promotional materials & swag - \$20,000
- Revize website - \$24,278
- Publications in Examiner, social media & magazines - \$17,000
- Staff development & events - \$10,135
- Advertising and brochure stand at visitor centers & hotels throughout Texas - \$8,000



# SUPPLEMENTAL REQUEST

- Supplemental Requests:

- Marketing & Multi-Media Specialist - \$81,792

- Supplementals Funded:

- Requests funded

# TOURISM

<b>EXPENDITURES</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Personnel Services	\$ 21,539	\$ -	\$ -	\$ -
Materials & Supplies	511,541	384,650	404,291	536,105
Maintenance & Services	150	26,850	25,629	26,300
Miscellaneous	10,441	48,000	40,908	39,800
<b>Total</b>	<b>\$ 543,670</b>	<b>\$ 459,500</b>	<b>\$ 470,828</b>	<b>\$ 602,205</b>

<b>STAFFING</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Marketing & Communications Director	0.50	0.00	0.00	0.00
<b>Total</b>	<b>0.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>





## FY24 – MAJOR BUDGET ITEMS

- Texas Birthday Bash (includes \$220,000 for entertainment) - \$419,385
- Treats on the Streets - \$1,170
- National Night Out merchandise & advertising - \$800
- MLK Parade - \$1,850
- Easter Egg Hunt - \$1,350
- Sounds of Summer - \$21,800
- Freedom Festival (includes fireworks & entertainment) - \$31,950
- Home for the Holidays - \$37,800
- Publications - \$26,300
- Advertising - \$35,800



## FY24 – MAJOR BUDGET ITEMS

- Proposed increase to Texas Birthday Bash ticketing rates. Please see below proposed changes for 2024.

TBB Admission Fee	2022 Rates	Proposed 2023 Rates
1 Day Admissions - Advance	\$15	\$25
1 Day Admissions – Day of	\$20	\$30
2 Day Admissions - Advance	\$25	\$50
2 Day Admissions – Day of	\$30	\$55
VIP Friday Only	\$75	\$100
VIP Saturday Only	\$100	\$130
VIP 2 Day Admission	\$150	\$175



# SUPPLEMENTAL REQUEST

## ■ Supplemental Requests:

- Veterans Parade, Talent Event, & Texas Birthday Bash Announcement Party - \$24,800
- KBTX Tourism Awareness Campaign - \$25,500
- Main Street Manager - \$133,392

## ■ Supplementals Funded:

- International Country Music Association (ICMA) “The Sound” Talent Event - \$15,000

# LIBRARY

<b>EXPENDITURES</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Personnel Services	\$ 98,063	\$ 103,217	\$ 129,976	\$ 150,121
Materials & Supplies	5,210	4,000	4,200	5,400
Maintenance & Services	16,474	45,000	41,300	45,000
Utilities	6,691	5,800	5,800	6,400
Bond & Loan Debt	1,439	-	1,253	1,474
Miscellaneous	609	2,595	2,212	2,679
Capital Outlay	10,196	10,500	9,500	10,500
<b>Total</b>	<b>\$ 138,683</b>	<b>\$ 171,112</b>	<b>\$ 194,241</b>	<b>\$ 221,574</b>

<b>STAFFING</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Library Director	1.00	1.00	1.00	1.00
Librarian	0.00	0.00	0.00	1.00
Library Clerk	1.00	1.00	1.00	0.00
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>



## FY24 – MAJOR BUDGET ITEMS

- Summer reading program - \$1,000
- Update bathroom & other building repairs - \$45,000
- Books & magazines - \$10,500

# SUPPLEMENTAL REQUEST

- Supplemental Request:

- Masters of Library Science Courses at UNT (Year 1 Of 2) for Library Director - \$9,000
- Computer Upgrades - \$6,400
- Furniture (Conference Table & 6 Chairs) - \$1,300

- Supplemental Funded:

- Request not funded



An aerial photograph of a large residential development. The foreground shows several houses under construction, with visible wooden roof trusses and some completed roof sections. A road runs horizontally through the middle of the image. Beyond the road, there are rows of completed houses with grey roofs and light-colored siding. In the background, a golf course and a lake are visible under a clear sky.

# DEVELOPMENT SERVICES



# DEVELOPMENT SERVICES

<b>EXPENDITURES</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Personnel Services	\$ 284,707	\$ 250,087	\$ 279,435	\$ 375,644
Materials & Supplies	7,498	4,000	2,150	5,100
Maintenance & Services	16,786	57,450	49,519	58,450
Professional Fees	82,896	334,500	166,598	92,000
Miscellaneous	6,001	9,652	7,700	16,974
Capital Outlay	19,951	16,850	12,294	17,929
<b>Total</b>	<b>\$ 417,840</b>	<b>\$ 672,539</b>	<b>\$ 517,696</b>	<b>\$ 566,097</b>



# DEVELOPMENT SERVICES

STAFFING	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
Development Services Director	1.00	1.00	1.00	1.00
Building Official / Plans Examiner	0.00	0.00	0.00	1.00
Economic Development Specialist *	1.00	0.00	0.00	0.00
Building Inspector	1.00	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00	1.00
Permit Clerk	1.00	1.00	1.00	1.00
<i>* Position moved to separate department</i>				
<b>Total</b>	<b>5.00</b>	<b>4.00</b>	<b>4.00</b>	<b>5.00</b>



# FY24 – MAJOR BUDGET ITEMS

- Funds to demolish substandard buildings - \$42,000
- Funds to mow vacant lots & clean unsightly properties - \$14,450
- Third-party inspection services - \$75,000
- Third-party plan review (Kimley Horn Engineering) - \$16,500
- Staff development - \$12,204





# SUPPLEMENTAL REQUEST

- Supplemental Requests:

- Building Official / Plans Examiner - \$111,912
- Code Enforcement Officer - \$68,551
- Zoning Ordinance review & Comprehensive Plan - \$300,000 **Request is in Grants Fund**

- Supplementals Funded:

- Building Official / Plans Examiner - \$111,912
- Zoning Ordinance review & Comprehensive Plan - \$300,000 **Funded in Grants Fund**

# KEEP NAVASOTA BEAUTIFUL

<b>EXPENDITURES</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Personnel Services	\$ 178	\$ -	\$ 200	\$ 200
Materials & Supplies	3,738	1,000	1,070	4,000
<b>Total</b>	<b>\$ 3,916</b>	<b>\$ 1,000</b>	<b>\$ 1,270</b>	<b>\$ 4,200</b>

**NO STAFFING**



# FY24 – MAJOR BUDGET ITEMS

TRASH-OFF EVENT - \$4,000

# TECHNOLOGY

<b>EXPENDITURES</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Personnel Services	\$ 54,455	\$ 63,109	\$ 76,127	\$ 76,083
Materials & Supplies	3,462	3,000	3,000	3,000
Maintenance & Services	266,692	200,998	285,439	303,797
Utilities	131,340	165,960	133,116	137,617
Miscellaneous	-	6,275	5,275	8,085
Capital Outlay	4,807	33,460	33,460	139,239
<b>Total</b>	<b>\$ 460,756</b>	<b>\$ 472,802</b>	<b>\$ 536,417</b>	<b>\$ 667,821</b>

<b>STAFFING</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Information Technology Specialist	1.00	1.00	1.00	1.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>





## FY24 – MAJOR BUDGET ITEMS

- Citizen Serve (Development Services software) - \$14,400
- Copier rentals - \$39,200
- INCODE software fee - \$137,033
- Utility Bill printing & postage - \$45,000
- Connect CTY - \$6,500
- Office 365 - \$10,232
- Telephone services - \$66,616
- City cell phones - \$40,500
- Internet with CenturyLink & BVCOG as backup - \$34,979
- New computers for employees - \$28,560

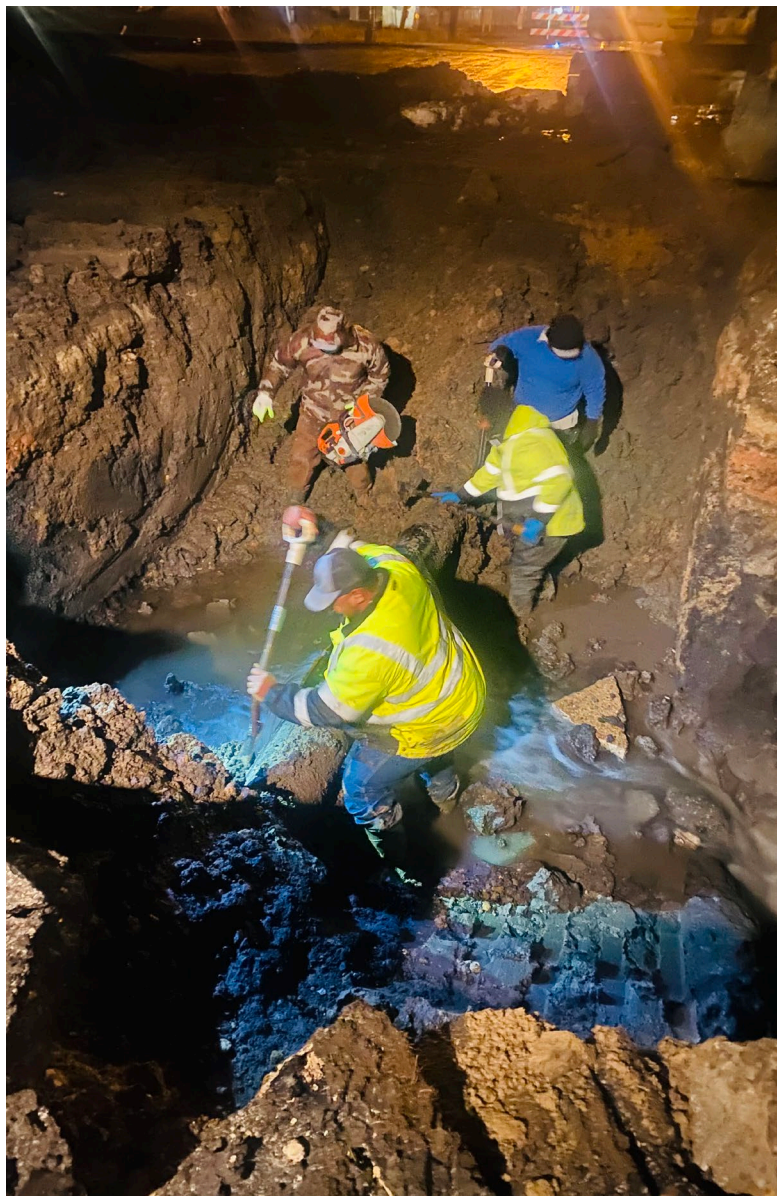
# SUPPLEMENTAL REQUEST

## ■ Supplemental Request:

- Upgrade ERP System to Tyler Technology INCODE 10 - \$94,320
- Upgrade Audio Visual System in Council Chambers - \$125,000
- Update WiFi Access Points at all City Facilities & Buildings - \$9,940
- Migrate City Phones to Datavox – Cloud VOIP Phones - \$36,800
- TeamViewer License, BlueBeam & AutoCAD LT Licenses - \$2,382

## ■ Supplemental Funded:

- Upgrade ERP System to Tyler Technology INCODE 10 - \$94,320
- Update WiFi Access Points at all City Facilities & Buildings - \$9,940
- TeamViewer License, BlueBeam & AutoCAD LT Licenses - \$2,382
- Upgrade AV System in Council Chambers moved to Capital Projects Fund for further consideration due to cost of projects



# PUBLIC WORKS

# SANITATION

<b>EXPENDITURES</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Personnel Services	\$ 48,570	\$ 55,412	\$ 55,942	\$ 60,340
Materials & Supplies	8,253	9,000	7,570	9,000
Maintenance & Services	1,127,699	1,240,499	1,230,603	1,319,450
Utilities	255	200	200	200
Bond & Loan Debt	12,551	-	-	-
Miscellaneous	13,937	1,000	-	-
Capital Outlay	-	73,589	63,589	200,589
<b>Total</b>	<b>\$ 1,211,266</b>	<b>\$ 1,379,700</b>	<b>\$ 1,357,904</b>	<b>\$ 1,589,579</b>

<b>STAFFING</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Recycling Laborer	1.00	1.00	1.00	1.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>



## FY24 – MAJOR BUDGET ITEMS

- Bi-annual clean-up event (Spring & Fall) - \$15,000
- Republic Services Contract (includes 7.7% CPI rate adjustment & volume increase) - \$1,261,600
- Brush removal at brush collection site - \$32,500







# SUPPLEMENTAL REQUEST

- Supplemental Request:
  - Dump Truck to replace 1999 model - \$137,000
- Supplemental Funded:
  - Request funded

# STREET

<b>EXPENDITURES</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Personnel Services	\$ 460,720	\$ 485,484	\$ 522,082	\$ 578,143
Materials & Supplies	54,766	48,000	42,173	45,000
Maintenance & Services	26,908	67,700	60,418	69,300
Utilities	99,115	95,000	95,000	97,000
Professional Fees	71,699	75,000	37,027	60,000
Bond & Loan Debt	17,772	-	-	-
Miscellaneous	3,346	2,130	1,333	1,211
Capital Outlay	639,879	594,831	1,169,165	532,286
<b>Total</b>	<b>\$ 1,374,204</b>	<b>\$ 1,368,145</b>	<b>\$ 1,927,198</b>	<b>\$ 1,382,940</b>

# STREET

STAFFING	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
Assistant Public Works Director	0.00	0.00	1.00	1.00
Director of Streets & Sanitation *	1.00	1.00	0.00	0.00
Crew Leader	1.00	1.00	0.00	1.00
Heavy Equipment Operator *	2.00	2.00	3.00	2.00
Truck Driver	2.00	2.00	2.00	2.00
Laborer	2.00	2.00	2.00	3.00
<i>* Re-organization in FY 23: Promoted Director of Streets &amp; Sanitation to Asst. Public Works Director; moved Crew Leader to Heavy Equipment Operator</i>				
<b>Total</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>9.00</b>



## FY24 – MAJOR BUDGET ITEMS

- Replace 416 LF of concrete (approximately 30 cubic yards) sidewalks - \$35,000
- Street lights - \$97,000
- Annual street maintenance project (includes engineering) - \$460,000

# SUPPLEMENTAL REQUEST

- Supplemental Request:

- Street Maintenance Laborer - \$50,759
- Traffic Signs and Trailer - \$13,445

- Supplemental Funded:

- Street Maintenance Laborer - \$50,759



# PARKS & FACILITIES MAINTENANCE

EXPENDITURES	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
Personnel Services	\$ 186,117	\$ 227,068	\$ 174,629	\$ 159,383
Materials & Supplies	32,171	19,600	15,600	21,300
Maintenance & Services	429,505	276,600	278,300	356,319
Utilities	52,578	43,000	42,300	50,000
Professional Fees	2,480	3,000	-	5,000
Miscellaneous	2,002	2,700	833	-
Capital Outlay	57,005	32,000	30,848	18,624
<b>Total</b>	<b>\$ 761,858</b>	<b>\$ 603,968</b>	<b>\$ 542,510</b>	<b>\$ 610,626</b>

# PARKS & FACILITIES MAINTENANCE

STAFFING	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
Parks & Facilities Maintenance Manager *	1.00	1.00	0.00	0.00
Parks & Facilities Foreman	1.00	1.00	1.00	1.00
Parks & Recreation Specialist **	1.00	0.00	0.00	0.00
Laborer	1.00	1.00	2.00	2.00
Administrative Assistant	0.00	0.00	0.00	0.00
<i>* In FY 23, repurposed Maintenance Manager to add Engineer in in Public Works</i>				
<i>** In FY 23, repurposed Specialist to Parks &amp; Rec Manager</i>				
<b>Total</b>	<b>4.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

## FY24 – MAJOR BUDGET ITEMS

- Annual mowing contract (all parks & facilities) - \$300,000
- Maintenance at Horlock House - \$6,000
- Maintenance at Navasota Center - \$10,000
- Facilities maintenance in general - \$10,000



# SUPPLEMENTAL REQUEST

- Supplemental Request:

- Replacement Chairs & Tables for Navasota Center - \$14,484
- Roller Shades at Navasota Center - \$6,035
- Ceiling Fans at Navasota Center - \$2,100

- Supplemental Funded:

- Request funded

# CITY HALL

<b>EXPENDITURES</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Personnel Services	\$ 77,528	\$ 81,834	\$ 93,475	\$ 91,896
Materials & Supplies	46,314	44,500	44,350	45,500
Maintenance & Services	131,609	77,000	112,500	102,000
Utilities	43,358	40,000	33,000	40,000
Professional Fees	600	600	600	600
Bond & Loan Debt	15,949	-	13,883	16,339
Miscellaneous	117,332	124,000	128,068	140,875
Capital Outlay	-	-	8,767	10,481
<b>Total</b>	<b>\$ 432,690</b>	<b>\$ 367,934</b>	<b>\$ 434,643</b>	<b>\$ 447,691</b>

<b>STAFFING</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Building Custodian Senior	0.00	0.00	0.00	1.00
Building Custodian Laborer	2.00	2.00	2.00	1.00
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>





## FY24 – MAJOR BUDGET ITEMS

- City Hall general supplies (used by all departments) - \$30,000
- Janitorial supplies - \$13,000
- Maintenance of buildings - \$100,000
- Property & vehicle insurance policy - \$140,875

# VEHICLE & EQUIPMENT SERVICES

EXPENDITURES	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
Personnel Services	\$ 71,316	\$ 107,995	\$ 109,168	\$ 109,612
Materials & Supplies	12,957	13,000	11,000	11,500
Maintenance & Services	5,310	7,000	6,900	7,900
Utilities	4,282	3,600	4,500	4,500
Capital Outlay	-	16,000	8,166	10,776
<b>Total</b>	<b>\$ 93,864</b>	<b>\$ 147,595</b>	<b>\$ 139,734</b>	<b>\$ 144,288</b>

STAFFING	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
Vehicle Maintenance Supervisor	1.00	1.00	1.00	1.00
Vehicle Maintenance Technician	1.00	1.00	1.00	1.00
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

# SUPPLEMENTAL REQUEST

- Supplemental Request:

- Renovations to Vehicle Services Facility, which includes a new drive-on lift with front axle lifting - \$20,000

- Supplemental Funded:

- Request not funded

# AIRPORT

<b>EXPENDITURES</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Materials & Supplies	\$ 116	\$ 200	\$ 200	\$ 200
Maintenance & Services	2,173	58,000	55,000	58,000
Utilities	1,927	2,600	2,600	3,000
Miscellaneous	-	500	-	-
Capital Outlay	107,451	-	58,665	-
<b>Total</b>	<b>\$ 111,667</b>	<b>\$ 61,300</b>	<b>\$ 116,465</b>	<b>\$ 61,200</b>

**NO STAFFING**

## FY24 – MAJOR BUDGET ITEMS

- RAMP Grant - \$50,000





# SUPPLEMENTAL REQUEST

- Supplemental Request:

- Additional Ramp to North end of Airport - \$310,000

- Supplemental Funded:

- Ramp to North end of Airport moved to Capital Projects Fund for further consideration due to cost of projects



# WATER FUND

# INCOME STATEMENT

	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
<b>REVENUES</b>				
Water Sales	\$ 2,346,270	\$ 2,059,963	\$ 2,280,517	\$ 3,079,330
Utility Improvement Fee	458,842	506,652	526,872	546,402
Penalties & Service Charges	97,494	95,000	98,000	95,000
Meters & Water Taps	37,702	33,500	43,165	38,500
Grant Funds	-	1,983,750	-	1,983,750
Bond Proceeds	-	4,746,250	4,746,250	-
Miscellaneous Income	13,124	6,000	9,000	6,000
Interest Income	11,622	10,000	12,000	11,500
<b>Total Revenues</b>	<b>\$ 2,965,054</b>	<b>\$ 9,441,115</b>	<b>\$ 7,715,804</b>	<b>\$ 5,760,482</b>
<b>EXPENSES</b>				
Personnel Services	\$ 271,597	\$ 504,370	\$ 436,256	\$ 508,925
Materials & Supplies	48,833	47,500	44,500	55,800
Maintenance & Services	1,013,175	1,141,153	1,593,201	1,824,328
Utilities	136,600	115,000	123,833	130,025
Depreciation	398,388	200,000	450,000	475,000
Professional Fees	42,656	466,500	370,702	33,500
Bond & Loan Debt	27,347	-	117,781	138,616
Miscellaneous	868,179	822,806	923,300	1,220,832
Capital Outlay	26,879	6,761,490	1,014,739	6,005,065
<b>Total Expenses</b>	<b>\$ 2,833,654</b>	<b>\$ 10,058,819</b>	<b>\$ 5,074,312</b>	<b>\$ 10,392,091</b>
<b>NET INCOME</b>	<b>\$ 131,400</b>	<b>\$ (617,704)</b>	<b>\$ 2,641,492</b>	<b>\$ (4,631,609)</b>
<b>BEGINNING CASH &amp; INVESTMENTS</b>	<b>\$ 3,513,669</b>	<b>\$ 3,752,224</b>	<b>\$ 3,752,224</b>	<b>\$ 6,843,716</b>
Depreciation	398,388	200,000	450,000	475,000
<b>CASH ADJUSTMENTS</b>	<b>(291,233)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING CASH &amp; INVESTMENTS</b>	<b>\$ 3,752,224</b>	<b>\$ 3,334,520</b>	<b>\$ 6,843,716</b>	<b>\$ 2,687,107</b>

# WATER FUND

STAFFING	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
Public Works Director *	0.00	0.00	1.00	1.00
Director of Utilities	1.00	1.00	0.00	0.00
Engineer *	0.00	0.00	1.00	1.00
Utilities Crew Leader	0.00	0.00	0.00	1.00
Administrative Clerk	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Utility Technician	3.00	3.00	3.00	2.00
* In FY 23, promoted Director of Utilities to Public Works Director; and repurposed Parks & Facilities Maint. Manager to Engineer				
<b>Total</b>	<b>6.00</b>	<b>6.00</b>	<b>7.00</b>	<b>7.00</b>

# FY24 – MAJOR BUDGET ITEMS

- Non-Departmental

- Transfer to Debt Service Fund for debt payments - \$1,208,327

- Water Production

- Chemicals (Chlorine) to treat water - \$20,000
- Water Plant maintenance - \$30,000
- SCADA maintenance - \$20,000
- Water Well maintenance - \$93,500
- Monthly well production fees & TCEQ permits - \$30,000
- Capital: Water Well No. 8 - \$1,978,005

- Water Distribution

- Meters, MXU, meter boxes, meter lids, meter fittings - \$200,000
- Water Main maintenance - \$60,000
- Fire hydrant repairs & maintenance - \$100,000
- PILOT (gross revenue \$3.2 million x 9%) - \$289,155
- Reimbursement to General Fund for department expenditures - \$1,011,161
- Depreciation - \$475,000
- Capital: Water Tower, Water Plant, & Ground Storage - \$4 million



# SUPPLEMENTAL REQUEST

## ■ Supplemental Requests:

- Water Fund salary adjustments including benefits (FICA & TMRS) - \$11,846
- Certification Pay - \$4,100
- Public Works Promotions - \$4,449
- TMRS to 7% and 20-year Retirement - \$29,586
- Traffic Message Sign Board w/Trailer (1/3 cost) - \$6,000

## ■ Supplementals Funded:

- Water Fund salary adjustments including benefits (FICA & TMRS) - \$11,846
- Certification Pay - \$4,100
- Public Works Promotions - \$4,449
- Traffic Message Board w/Trailer - \$6,000

# NATURAL GAS FUND



**INCOME STATEMENT**

	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
<b>REVENUES</b>				
Gas Metered Sales	\$ 3,928,088	\$ 4,473,062	\$ 5,782,520	\$ 6,361,075
Penalties & Service Charges	19,412	17,800	22,500	19,500
Meters, Regulators & Meter Taps	38,235	37,500	26,750	24,500
Bond Proceeds	-	1,615,000	1,615,000	-
Miscellaneous Income	4,266	-	-	-
Interest Income	(23,107)	6,000	13,068	13,000
<b>Total Revenues</b>	<b>\$ 3,966,893</b>	<b>\$ 6,149,362</b>	<b>\$ 7,459,838</b>	<b>\$ 6,418,075</b>
<b>EXPENSES</b>				
Personnel Services	\$ 134,914	\$ 302,863	\$ 235,578	\$ 291,855
Materials & Supplies	4,095,313	3,433,360	3,950,545	4,349,013
Maintenance & Services	977,588	1,111,346	1,351,051	1,561,342
Depreciation	120,011	66,000	150,000	175,000
Professional Fees	25,025	135,500	85,500	66,500
Bond & Loan Debt	16,453	-	61,100	71,908
Miscellaneous	17,745	3,000	5,961	9,546
Capital Outlay	-	1,627,313	564,930	1,108,318
<b>Total Expenses</b>	<b>\$ 5,387,049</b>	<b>\$ 6,679,382</b>	<b>\$ 6,404,665</b>	<b>\$ 7,633,482</b>
<b>NET INCOME</b>	<b>\$ (1,420,156)</b>	<b>\$ (530,020)</b>	<b>\$ 1,055,173</b>	<b>\$ (1,215,407)</b>
<b>BEGINNING CASH &amp; INVESTMENTS</b>	<b>\$ 3,846,189</b>	<b>\$ 1,579,813</b>	<b>\$ 1,579,813</b>	<b>\$ 2,784,986</b>
Depreciation	\$ 120,011	\$ 66,000	\$ 150,000	\$ 175,000
<b>CASH ADJUSTMENTS</b>	<b>(966,231)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING CASH &amp; INVESTMENTS</b>	<b>\$ 1,579,813</b>	<b>\$ 1,115,793</b>	<b>\$ 2,784,986</b>	<b>\$ 1,744,579</b>

# NATURAL GAS FUND

	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
<b>STAFFING</b>				
Utilities Superintendent	0.00	0.00	0.00	1.00
Gas Foreman	1.00	1.00	1.00	0.00
Gas Operator	0.00	0.00	0.00	1.00
Utility Technician	1.00	1.00	1.00	0.00
Gas Technician	1.00	2.00	2.00	2.00
<b>Total</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

## FY24 – MAJOR BUDGET ITEMS

- Gas purchases - \$4,330,013
- Gas meters & regulators - \$174,441
- PILOT (gross revenue \$6.4 million x 9%) - \$576,457
- Reimbursement to General Fund for department expenditures - \$769,362
- Depreciation - \$175,000
- GRS (Strand Engineers) - \$50,000
- Public Awareness & Damage Prevention for Natural Gas - \$6,500
- Capital: Pecan Lakes subdivision Gas Loop & Extension project - \$1,090,000

# SUPPLEMENTAL REQUEST

## ■ Supplemental Requests:

- Natural Gas Fund salary adjustments including benefits (FICA & TMRS) - \$9,477
- Certification Pay - \$4,328
- Public Works Promotions - \$11,416
- TMRS to 7% and 20-year Retirement - \$14,756
- Two Gas Line Locators - \$9,070
- Traffic Message Sign Board w/Trailer (1/3 cost) - \$6,000

## ■ Supplementals Funded:

- Natural Gas Fund salary adjustments including benefits (FICA & TMRS) - \$9,477
- Certification Pay - \$4,328
- Public Works Promotions - \$11,416
- Two Gas Line Locators - \$9,070
- Traffic Message Sign Board w/Trailer (1/3 cost) - \$6,000





# WASTEWATER FUND

**INCOME STATEMENT**

	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
<b>REVENUES</b>				
Wastewater Sales	\$ 1,687,050	\$ 1,768,002	\$ 1,818,633	\$ 2,482,986
Penalties & Service Charges	26,353	25,000	28,000	25,000
Bond Proceeds	-	395,000	395,000	-
Miscellaneous	13,525	-	10,875	-
Interest Income	9,002	7,000	9,000	9,000
<b>Total Revenues</b>	<b>\$ 1,735,931</b>	<b>\$ 2,195,002</b>	<b>\$ 2,261,508</b>	<b>\$ 2,516,986</b>
<b>EXPENSES</b>				
Personnel Services	\$ 215,065	\$ 375,370	\$ 285,848	\$ 388,532
Materials & Supplies	58,222	61,500	85,618	86,750
Maintenance & Services	954,589	970,653	772,747	888,591
Utilities	87,286	94,000	96,000	99,120
Depreciation	248,681	320,000	275,000	275,000
Professional Fees	66,163	140,551	197,233	110,840
Bond & Loan Debt	4,646	-	360	423
Miscellaneous	306,891	297,659	296,393	422,498
Capital Outlay	9,259	450,543	393,672	328,541
<b>Total Expenses</b>	<b>\$ 1,950,802</b>	<b>\$ 2,710,276</b>	<b>\$ 2,402,871</b>	<b>\$ 2,600,295</b>
<b>NET INCOME</b>	<b>\$ (214,871)</b>	<b>\$ (515,274)</b>	<b>\$ (141,363)</b>	<b>\$ (83,309)</b>
<b>BEGINNING CASH &amp; INVESTMENTS</b>	<b>\$ 1,512,846</b>	<b>\$ 828,438</b>	<b>\$ 828,438</b>	<b>\$ 962,075</b>
Depreciation	\$ 248,681	\$ 320,000	\$ 275,000	275,000
<b>CASH ADJUSTMENTS</b>	<b>(718,218)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING CASH &amp; INVESTMENTS</b>	<b>\$ 828,438</b>	<b>\$ 633,164</b>	<b>\$ 962,075</b>	<b>\$ 1,153,766</b>

# WASTEWATER FUND

<b>STAFFING</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Project Manager	1.00	1.00	1.00	1.00
Senior Water/Wastewater Plant Operator	1.00	1.00	1.00	1.00
Wastewater Operator	1.00	1.00	1.00	2.00
Utility Technician	1.00	1.00	1.00	1.00
<b>Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>5.00</b>

# FY24 – MAJOR BUDGET ITEMS

- Non-Departmental

- Transfer to Debt Service Fund for debt payments - \$419,12

- Wastewater Treatment Plant

- Chemicals (Chlorine, Sulfur Dioxide, & Polymer) - \$56,000
  - Maintenance of WWTP (belt press, CO2 Scales repair, & Blower motor) - \$110,000
  - Sludge removal - \$20,000
  - WWTP permit, sludge registration, & sludge transportation fee - \$13,491
  - Lab fees (Chaparral Labs & Bio-Aquatic) - \$36,549
  - Capital: Wastewater Treatment Plant Phase 2 CIP - \$224,681

- Sewer Collection

- Sewer Main maintenance - \$25,000
  - Sewer Lift Station maintenance - \$75,000
  - PILOT (gross revenue \$2.5 million x 9%) - \$225,719
  - Reimbursement to General Fund for department expenditures - \$417,654
  - Depreciation - \$275,000

# SUPPLEMENTAL REQUEST

## ■ Supplemental Requests:

- Wastewater Fund market adjustments including benefits (FICA & TMRS) - \$9,477
- Certification Pay - \$11,275
- Public Works Promotions - \$4,965
- TMRS to 7% and 20-year Retirement - \$16,928
- WWTP Generator - \$224,000
- Water/Wastewater Operator II - \$77,214
- Traffic Message Sign Board w/Trailer (1/3 cost) - \$6,000

## ■ Supplementals Funded:

- Wastewater Fund market adjustments including benefits (FICA & TMRS) - \$9,477
- Certification Pay - \$11,275
- Public Works Promotions - \$4,965
- WWTP Generator moved to Capital Projects Fund for further consideration due to cost of projects; also, could be funded via grant too
- Water/Wastewater Operator II - \$77,214
- Traffic Message Sign Board w/Trailer (1/3 cost) - \$6,000



**ECONOMIC  
DEVELOPMENT  
CORPORATION**

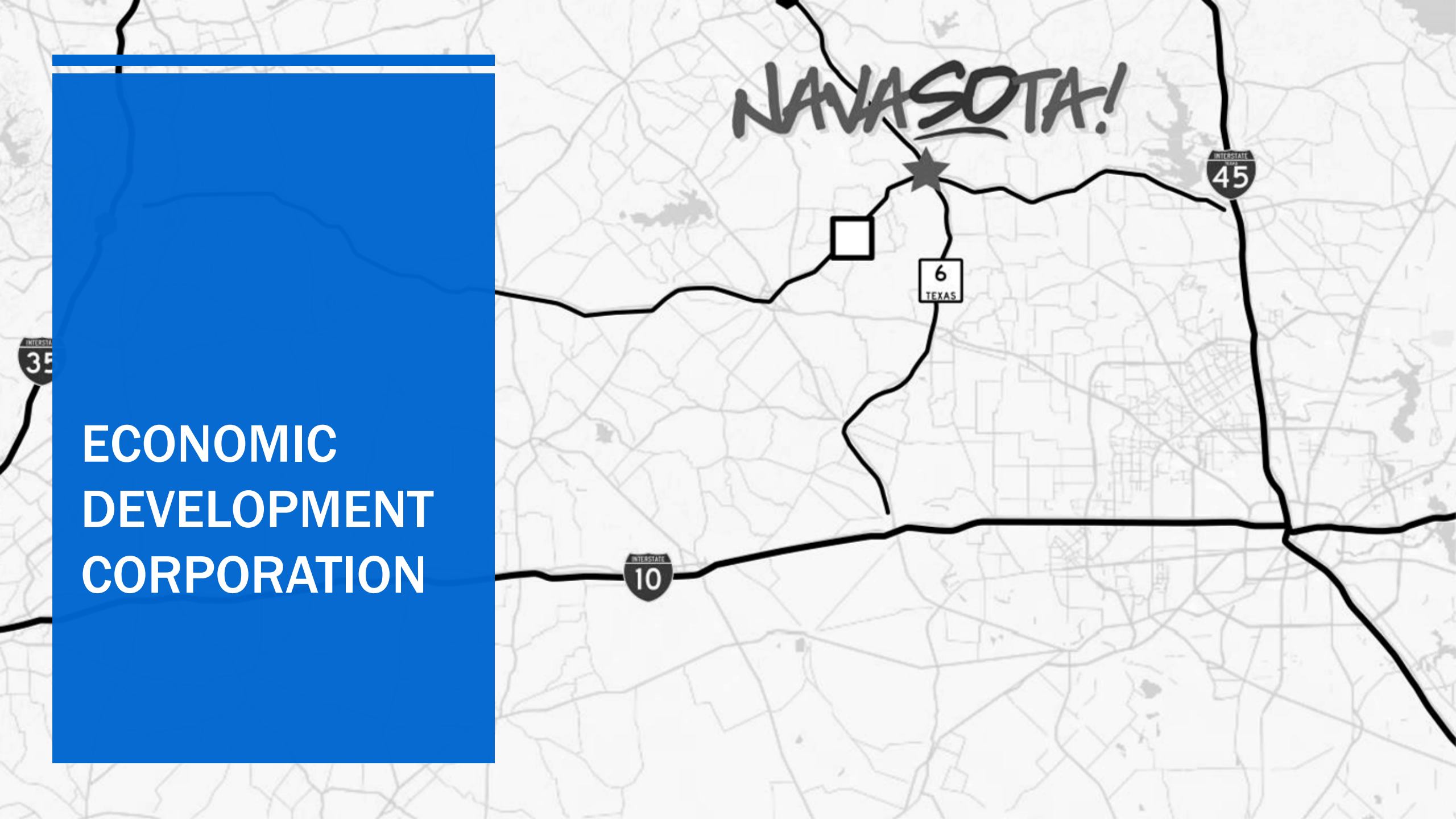
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6  
TEXAS

INTERSTATE  
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INTERSTATE  
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**STATEMENT OF REVENUES AND EXPENDITURES**

	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
<b>REVENUES</b>				
Sales Tax	\$ 198,635	\$ 203,258	\$ 220,743	\$ 236,195
Interest Income	534	1,000	500	500
Miscellaneous Income	11,288	2,575	2,575	2,575
<b>Total Revenues</b>	<b>\$ 210,456</b>	<b>\$ 206,833</b>	<b>\$ 223,818</b>	<b>\$ 239,270</b>
<b>EXPENSES</b>				
Personnel Services				
Materials & Supplies	\$ 10,256	\$ 110,000	\$ 19,885	\$ 110,000
Professional Fees	17,650	17,650	21,242	37,150
Bond & Loan Debt	144,658	145,423	145,423	146,210
Miscellaneous	17,182	34,842	33,426	22,570
<b>Total Expenses</b>	<b>\$ 189,746</b>	<b>\$ 307,915</b>	<b>\$ 219,976</b>	<b>\$ 315,930</b>
<b>NET INCOME</b>	<b>\$ 20,711</b>	<b>\$ (101,082)</b>	<b>\$ 3,842</b>	<b>\$ (76,660)</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 341,144</b>	<b>\$ 361,854</b>	<b>\$ 361,854</b>	<b>\$ 365,696</b>
<b>ADJUSTMENTS</b>				
<b>ENDING FUND BALANCE</b>	<b>\$ 361,854</b>	<b>\$ 260,772</b>	<b>\$ 365,696</b>	<b>\$ 289,036</b>

**NO STAFFING IN THIS FUND**

## FY24 – MAJOR BUDGET ITEMS

- Series 2018 Tax Notes debt payment for parking lot - \$146,210
- Special projects that come up during the year - \$100,000
- Small grants (i.e., façade, sign) - \$10,000
- Retail Coach - \$13,000
- GIS Planning – Zoom Prospector (split with Chamber) - \$5,150
- TEDC & Retail Live conferences - \$3,907
- Billboard advertising - \$9,734
- Refreshment sponsor for B/CS Chamber Economic Update - \$1,250

# SUPPLEMENTAL REQUEST

- Supplemental Request:
  - Placer.ai Data Analysis - \$16,000
  - EDC Education - \$6,430
- Supplemental Funded:
  - Request funded



# OTHER FUNDS

# HOTEL/MOTEL FUND

## STATEMENT OF REVENUES AND EXPENDITURES

	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
<b>REVENUES</b>				
Hotel Occupancy Tax	\$ 138,295	\$ 141,000	\$ 160,000	\$ 160,000
Interest Income	1,365	1,500	1,300	1,200
<b>Total Revenues</b>	<b>\$ 139,660</b>	<b>\$ 142,500</b>	<b>\$ 161,300</b>	<b>\$ 161,200</b>
<b>EXPENSES</b>				
Miscellaneous	\$ -	\$ 335,293	\$ 204,912	\$ 322,075
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 335,293</b>	<b>\$ 204,912</b>	<b>\$ 322,075</b>
<b>NET INCOME</b>	<b>\$ 139,660</b>	<b>\$ (192,793)</b>	<b>\$ (43,612)</b>	<b>\$ (160,875)</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 578,708</b>	<b>\$ 718,367</b>	<b>\$ 718,367</b>	<b>\$ 674,755</b>
<b>ADJUSTMENTS</b>				
<b>ENDING FUND BALANCE</b>	<b>\$ 718,367</b>	<b>\$ 525,574</b>	<b>\$ 674,755</b>	<b>\$ 513,880</b>

NO STAFFING IN THIS FUND

## FY24 – MAJOR BUDGET ITEMS

- Arts Council of Brazos Valley
  - Administers HOT Funds for grants & Navasota Artist in Residence (NAIR) program
  - 15% for Arts - \$20,744
  - 1/7 of HOT Funds for Advertising - \$19,756
- Historic Preservation – Horlock House
  - HVAC - \$10,000
  - Other upkeep projects - \$5,000
- Wayfinding Signage Phase 2 - \$266,575



# CAPITAL PROJECTS FUND

## STATEMENT OF REVENUES AND EXPENDITURES

	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
<b>REVENUES</b>				
Bond Proceeds	\$ -	\$ 750,000	\$ 12,803	\$ 5,000,000
Interest Income	19,665	15,000	20,000	15,000
<b>Total Revenues</b>	<b>\$ 19,665</b>	<b>\$ 765,000</b>	<b>\$ 32,803</b>	<b>\$ 5,015,000</b>
<b>EXPENSES</b>				
Professional Fees	\$ 276,189	\$ -	\$ 916,500	\$ -
Capital Outlay	376,188	750,000	7,636,476	4,872,710
<b>Total Expenditures</b>	<b>\$ 652,376</b>	<b>\$ 750,000</b>	<b>\$ 8,552,976</b>	<b>\$ 4,872,710</b>
<b>NET INCOME</b>	<b>\$ (632,712)</b>	<b>\$ 15,000</b>	<b>\$ (8,520,173)</b>	<b>\$ 142,290</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 9,978,615</b>	<b>\$ 9,345,903</b>	<b>\$ 9,345,903</b>	<b>\$ 825,730</b>
<b>ADJUSTMENTS</b>			-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 9,345,903</b>	<b>\$ 9,360,903</b>	<b>\$ 825,730</b>	<b>\$ 968,020</b>

NO STAFFING IN THIS FUND

# FY24 – CAPITAL PROJECTS

- Land & Improvements (\$368,814)
  - Navasota Theater Alliance property - \$55,000
  - Development of parking lot on NTA property - \$50,000
  - Union Pacific Railroad property (3 parcels) - \$263,814
- Additional Ramp for Northern end of Airport - \$310,000
- Police Department Dispatch Consoles (2) - \$136,537
- Upgrade Audio Visual System in Council Chambers - \$125,000
- Park Improvements (\$415,000)
  - Pavilion at Hillside Park - \$300,000
  - Restroom at Hillside Park - \$100,000
  - Pier at Patout Pond - \$15,000
- Municipal Swimming Pool Improvements (\$263,000)
  - Pool Plaster - \$125,000
  - Pool Fence - \$35,000
  - Pool Decking - \$65,000
  - Wall Repairs for Bath House - \$25,000
  - Locker Room Stalls & Repaint - \$13,000

## FY24 – CAPITAL PROJECTS

- Mance Lipscomb / Cedar Creek Park Expansion Phase 1 (\$3,254,359)
  - Accessible Playground & Splashpad - \$1,134,508
  - Restroom - \$150,000
  - Parking Lot (48 spaces & 9 handicap/van spaces), 2 Pedestrian Bridges, Trails/Sidewalks, 9 Benches, 4 Trashcans, & “NAVASOTA” sign - \$1,620,000
  - Land for Trails/Sidewalks - \$54,000
  - Engineering - \$295,851
- The proposal is to issue Certificates of Obligation bond debt in Spring 2024 in the amount of \$5,000,000.
- Additionally, staff will aggressively seek any grant funding for these projects.
- With an annual debt service payment of \$450,000 there would need to be a tax increase on the Interest & Sinking portion of the property tax rate in 2025 in the amount of \$6.5 Cents for a total projected tax rate of \$58.75 Cents per \$100 valuation.

# DEBT SERVICE FUND

## STATEMENT OF REVENUES AND EXPENDITURES

	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
<b>REVENUES</b>				
Property Taxes	\$ 338,146	\$ 354,934	\$ 366,681	\$ 365,780
Transfer In	1,110,334	1,111,785	1,211,404	1,751,870
Interest Income	756	1,500	500	500
<b>Total Revenues</b>	<b>\$ 1,449,236</b>	<b>\$ 1,468,219</b>	<b>\$ 1,578,585</b>	<b>\$ 2,118,150</b>
<b>EXPENSES</b>				
Bond & Loan Debt	\$ 1,730,454	\$ 1,737,522	\$ 1,867,641	\$ 2,254,022
<b>Total Expenses</b>	<b>\$ 1,730,454</b>	<b>\$ 1,737,522</b>	<b>\$ 1,867,641</b>	<b>\$ 2,254,022</b>
<b>NET INCOME</b>	<b>\$ (281,218)</b>	<b>\$ (269,303)</b>	<b>\$ (289,056)</b>	<b>\$ (135,872)</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 1,155,522</b>	<b>\$ 874,304</b>	<b>\$ 874,304</b>	<b>\$ 585,248</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 874,304</b>	<b>\$ 605,001</b>	<b>\$ 585,248</b>	<b>\$ 449,376</b>

NO STAFFING IN THIS FUND

# GRANT FUND

## STATEMENT OF REVENUES AND EXPENDITURES

	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
<b>REVENUES</b>				
Grant Revenue	\$ 141,575	\$ 423,500	\$ 17,580	\$ 300,000
<b>Total Revenues</b>	<b>\$ 141,575</b>	<b>\$ 423,500</b>	<b>\$ 17,580</b>	<b>\$ 300,000</b>
<b>EXPENDITURES</b>				
Transfers Out	\$ 3,300	\$ 422,000	\$ 17,580	\$ 300,000
<b>Total Expenses</b>	<b>\$ 3,300</b>	<b>\$ 422,000</b>	<b>\$ 17,580</b>	<b>\$ 300,000</b>
<b>NET INCOME</b>	<b>\$ 138,275</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ (138,275)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ADJUSTMENTS</b>				
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>\$ -</b>

NO STAFFING IN THIS FUND

FY24 – Zoning /Subdivision Ordinance Review & Comprehensive Plan Update (Grant Funded)

# CEMETERY OPERATING FUND

## STATEMENT OF REVENUES AND EXPENDITURES

	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
<b>REVENUES</b>				
Miscellaneous Income	\$ 70,177	\$ 55,000	\$ 69,664	\$ 81,625
Interest Income	1,755	2,000	1,000	1,000
Transfer In	30,386	225	1,575	225
<b>Total Revenues</b>	<b>\$ 102,318</b>	<b>\$ 57,225</b>	<b>\$ 72,239</b>	<b>\$ 82,850</b>
<b>EXPENSES</b>				
Materials & Supplies	\$ -	\$ -	\$ -	\$ 750
Maintenance & Services	2,261	3,000	90,900	77,000
Utilities	220	300	300	300
<b>Total Expenses</b>	<b>\$ 2,482</b>	<b>\$ 3,300</b>	<b>\$ 91,200</b>	<b>\$ 78,050</b>
<b>NET INCOME</b>	<b>\$ 99,836</b>	<b>\$ 53,925</b>	<b>\$ (18,961)</b>	<b>\$ 4,800</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 533,437</b>	<b>\$ 633,273</b>	<b>\$ 633,273</b>	<b>\$ 614,312</b>
<b>ADJUSTMENTS</b>				
<b>ENDING FUND BALANCE</b>	<b>\$ 633,273</b>	<b>\$ 687,198</b>	<b>\$ 614,312</b>	<b>\$ 619,112</b>

NO STAFFING IN THIS FUND



# BOARD OF FIREMAN SERVICE FUND

## STATEMENT OF REVENUES AND EXPENDITURES

	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
<b>REVENUES</b>				
Miscellaneous	\$ 18	\$ -	\$ -	\$ -
Interest Income	54	100	50	50
<b>Total Revenues</b>	<b>\$ 71</b>	<b>\$ 100</b>	<b>\$ 50</b>	<b>\$ 50</b>
<b>EXPENDITURES</b>				
Miscellaneous	\$ -	\$ 300	\$ -	\$ -
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ 300</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCOME</b>	<b>\$ 71</b>	<b>\$ (200)</b>	<b>\$ 50</b>	<b>\$ 50</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 26,781</b>	<b>\$ 26,852</b>	<b>\$ 26,852</b>	<b>\$ 26,902</b>
<b>ADJUSTMENTS</b>				
<b>ENDING FUND BALANCE</b>	<b>\$ 26,852</b>	<b>\$ 26,652</b>	<b>\$ 26,902</b>	<b>\$ 26,952</b>

NO STAFFING IN THIS FUND

# TAX INCREMENT REINVESTMENT ZONE NO. 1

## STATEMENT OF REVENUES AND EXPENDITURES

	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ 14,036
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,036</b>
<b>EXPENSES</b>				
Bond & Loan Debt	\$ -	\$ -	\$ -	\$ -
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCOME</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,036</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,036</b>

NO STAFFING IN THIS FUND

# FOUNDATION FOR COMMUNITY PROJECTS FUND

## STATEMENT OF REVENUES AND EXPENDITURES

	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
<b>REVENUES</b>				
Donations	\$ 25,913	\$ 7,000	\$ 20,475	\$ 17,100
<b>Total Revenues</b>	<b>\$ 25,913</b>	<b>\$ 7,000</b>	<b>\$ 20,475</b>	<b>\$ 17,100</b>
<b>EXPENSES</b>				
Materials & Supplies	\$ 10,945	\$ 2,000	\$ 20,562	\$ 15,000
<b>Total Expenses</b>	<b>\$ 10,945</b>	<b>\$ 2,000</b>	<b>\$ 20,562</b>	<b>\$ 15,000</b>
<b>NET INCOME</b>	<b>\$ 14,968</b>	<b>\$ 5,000</b>	<b>\$ (87)</b>	<b>\$ 2,100</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 50,984</b>	<b>\$ 65,952</b>	<b>\$ 65,952</b>	<b>\$ 65,865</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 65,952</b>	<b>\$ 70,952</b>	<b>\$ 65,865</b>	<b>\$ 67,965</b>

NO STAFFING IN THIS FUND

# BUDGET CALENDAR

## ■ August 28

- Workshop to further discuss budget (4:30 pm)
- Continue budget discussion during regular meeting (6 pm)

## ■ September 11

- Ratify tax increase reflected in the proposed budget
- Public hearing on budget & tax rate
- Vote on first reading of budget & tax rate
- Utility rate increases (first reading)
- Republic Services rate increase (first reading)

## ■ September 25

- Final vote (second reading) on budget
- Final vote (second reading) on tax rate
- Utility rate increases (second reading)
- Republic Services rate increase (second reading)







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So much, so close.

## QUESTIONS?

■ Jason Weeks, City Manager

[jweeks@navasotatx.gov](mailto:jweeks@navasotatx.gov)

■ Maribel Frank, CFO

[mfrank@navasotatx.gov](mailto:mfrank@navasotatx.gov)



# **CITY OF NAVASOTA, TEXAS**

## **PROPOSED ANNUAL BUDGET**

### **FISCAL YEAR 2023-2024**

#### **AUG 14, 2023**



**NAVASOTA!**<sup>™</sup>  
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200 E. MCALPINE STREET, NAVASOTA, TX, 77868 | (936) 825-6475



# City of Navasota

## Fiscal Year 2023-2024

### Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$268,455, which is a 8.08 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 \$185,871.

The members of the governing body voted on the budget as follows:

**FOR:**

**AGAINST:**

**PRESENT** and not voting:

**ABSENT:**

#### Property Tax Rate Comparison

	2023-2024	2022-2023
Property Tax Rate:	\$0.5221/100	\$0.5560/100
No-New-Revenue Tax Rate:	\$0.5085/100	\$0.4958/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.4551/100	\$0.4368/100
Voter-Approval Tax Rate:	\$0.5221/100	\$0.5560/100
Debt Rate:	\$0.0532/100	\$0.0592/100

Total debt obligation for City of Navasota secured by property taxes: \$3,710,850



Send all mail to:  
P.O. Box 910  
Navasota, TX 77868

[www.NavasotaTX.gov](http://www.NavasotaTX.gov)

August 7, 2023

Honorable Mayor and City Council

RE: Fiscal Year 2023-2024 Proposed Budget

Over the past several months, members of the executive leadership team at the City of Navasota have been diligently working on the proposed fiscal year 2023-2024 budget. The proposed budget has been development to address the needs and goals identified in the strategic planning sessions this past Spring. After months of preparing, I am happy to present to you the proposed budget for next fiscal year.

I would like to thank all our department directors for their patience and the hard work they displayed over the past several months. Additionally, I would like to thank Bobbie Lehrmann, our Marketing & Communications Director for her professional artistic work at putting together portions of this proposed budget and the budget retreat PowerPoint presentation template.

Sincerely,

Jason B. Weeks, ICMA-CM  
City Manager

City Hall is located at 202 East Washington Avenue, Navasota, Texas.

| City Hall: (936) 825-6475 | Economic Development Corporation: (936) 825-2961 | Tourism: (936) 825-7055 | Fire Department: (936) 825-7388 |  
| Library: (936) 825-6744 | Parks & Recreation/Navasota Center: (936) 825-2241 | Police Department: (936) 825-6124 | Public Works: (936) 825-6450 |

# **CITY OF NAVASOTA PROPOSED ANNUAL BUDGET FISCAL YEAR 2023-2024**

## **THE CITY OF NAVASOTA STRATEGIC PLANNING PROCESSES**

In December 2022, the City of Navasota embarked on a strategic planning process to create strategic priorities for 2023 through 2024. The following is the process used to reach the conclusions for the strategic plan.

The process kicked off with a preliminary planning meeting via Zoom between City Manager Jason Weeks and professional facilitator Alysia A. Cook, PCED, IOM with Opportunity Strategies LLC. The two met to review key issues facing the community, understand the programs and projects currently underway, and to prepare the process and format for the planning session.

- On April 4, the consultant facilitated a Town Hall meeting seeking feedback from citizens and community stakeholders.
- On April 5, the consultant facilitated multiple focus group discussions with various stakeholder groups to secure feedback from them regarding their recommendations for the city council to consider.
- On April 18, the Navasota management team met at City Hall for a strategic planning workshop to begin creating recommendations for the city council to consider.
- On April 19, the Navasota city council met at City Hall to begin considering the recommendations from the Town Hall meeting, the stakeholder interviews, and the Navasota management team. The facilitator led the participants through an analysis of the SWOT (strengths, weaknesses, opportunities, and threats) they had completed online, a brainstorming exercise called Start-Stop-Accelerate, then discussions regarding desires and priorities for the next two years. Then the facilitator managed the development of and consensus on goals for 2023-2024. Following the goal development, the facilitator led the group through strategy and metrics development.

The following is the City of Navasota 2023-2024 Strategic Plan

### **Goal #1: Planning & Economic Development**

*To plan for smart growth while maintaining small town charm*

- Develop a Comprehensive Plan that includes:
  - Zoning/Subdivision – Ordinance
  - Housing Development/Recruitment Plan
- Hire a Main Street Director (become a Texas Main Street City).

- Develop a 10-year CIP/Infrastructure Plan.
- Focus on Workforce Development concerns and solutions.

### **Goal #2: Marketing/Communications**

*To facilitate effective two-way communications with the people who live, work, and play in Navasota and offer those residents and visitors quality family leisure opportunities and events.*

- Create a two-year marketing plan with priorities outlined.
- Evaluate resident communication tools (i.e., Blackboard Connect).
- Outreach to Texas Historical Commission's Brazos Trail & Navasota/Grimes County Chamber of Commerce regarding Heritage Tourism Events.
- Survey residents on how they get their information & other information collection.
- Implement a plan to host Town Hall meetings two times per year.
- Launch new NavasotaTX, EDC, and Tourism websites, and train staff on how to manage departmental pages.
- Re-evaluate community events and their budgets.

### **Goal #3: Quality of Life**

*To create, enhance, and improve program offerings and recreation facilities.*

- Explore recruiting partners like Boys & Girls Club or YMCA.
- To offer at least two new programs per year.
- To offer at least one event per quarter.
- To add or enhance a park or recreational facility once a year (i.e., playground equipment, dog park addition).
- To outreach, connect, and network with outside organizations for programming opportunities (i.e., life skill classes with Navasota ISD).
- Evaluate our outreach efforts/awareness of Parks & Recreation programming and make appropriate changes.

### **Goal #4: Staffing**

*To develop a staffing plan.*

- Assess current and future needs of personnel by department including internships.
- Recruitment Plan
  - Inform at Local/Regional academies.
  - Create a recruitment package (Informational).
- Improve Employee Benefits
  - Top Priorities
    - Increase TMRS pension contribution from 5% to 7%.
    - Add stipend for certifications & miscellaneous designations and/or qualifications.
  - Secondary Priorities (if budget allows)



- Evaluate leave time and increase if warranted.
- Consider health insurance for retirees.

### **Goal #5: Human Resources**

*To develop a plan to attract employees and leaders, train them, and ensure retention.*

- Improve new hire on-boarding process.
  - Application process – Manage applications from candidates.
  - Provide timely feedback to candidates to improve our chances of hiring them.
- Improve Board/Commission member on-boarding process.
  - Outline duties and responsibilities.
  - Create an annual orientation.
- Revise personnel policy for PTO (paid time off) for Public Safety.

### **Goal #6: Facilities/Buildings**

*To construct, renovate, and maintain city facilities based on current and future needs.*

- Public Safety
  - Top Priorities
    - Identify available land for public safety facility.
    - Identify funding mechanisms (bonds, loans, grants, etc.)
  - Secondary Priorities (if budget allows)
    - Design & Construction
    - Develop a Maintenance Plan
- All other City Facilities
  - Develop a plan for the future layout of City Hall
  - Develop a Facilities Master Plan that includes Navasota Center, Municipal Swimming Pool, Horlock House, Library, Animal Services, Fire Station, and Vehicle Services.

### **Goal #7: Infrastructure**

*Budget for continued improvement of existing and new infrastructure, as well as smart planned growth.*

- Maintaining Infrastructure – Streets, Water, Wastewater, and Natural Gas.
- Repairing Infrastructure – Streets, Water, Wastewater, and Natural Gas.
- New Construction of Infrastructure
  - Streets – by developer
  - Water
    - Construction of water tower.
    - Construction of water well(s).
    - Construction of water plant.
  - Natural Gas
    - More natural gas regulator stations.
    - Looping natural gas system.

- Increase natural gas main size.
- Wastewater
  - Additional wastewater treatment plant.
  - More lift stations and lines.
- Railroad Grade Separation
  - Construct bridge to cross over railroad tracks.
- Equipment Acquisition
  - Top Priority
    - Mobile data terminals (MDT) in Police vehicles.
    - Updating and maintaining a vehicle and equipment replacement plan.
  - Secondary Priorities (if budget allows)
    - Public Safety – citywide cameras.
    - Fire Ladder Truck

## **GOVERNMENTAL FUNDS**

Governmental Funds 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 proprietary funds) are accounted for through governmental funds. The following is a description of the Governmental Funds of the City:

- The General Fund is the operating fund of the City. This fund is used to account for all financial resources not accounted for in other funds. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other funds are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid by the General Fund.
- The Debt Service Fund is used to account for the payment of principal, interest and related costs on general long-term debt paid from taxes levied by the City.
- The Capital Projects Funds are used to account for the acquisition or construction of streets, fire improvements, parks, and facilities improvement projects being financed from general obligation or certificate of obligation bond proceeds, grants, or transfers from other funds.
- The Special Revenue Funds are used to account for resources legally or otherwise designated for specific purposes such as the Cemetery (Permanent & Operating) Funds, Board of Fireman Service Fund, Grant Fund, Hotel/Motel Fund, Foundation for Community Projects Fund, Tax Increment Reinvestment Zone No. 1, and the Economic Development Corporation Fund (a component unit of the City).

## **PROPRIETARY FUNDS**

Proprietary Funds (a.k.a. Enterprise Funds) are accounted for using an economic resources measurement focus. The accounting objectives are a determination of net income, financial position, and changes in cash flows. All assets and liabilities associated with a proprietary fund's activities are included in the statement of net assets.

The proprietary funds are financed and operated in a manner like a private business enterprise. The costs (expenses, including depreciation) of providing goods or services to the public on a continuing basis are financed or recovered primarily through user charges. Periodic determination of revenues earned, expenses incurred, or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The following is a description of the major proprietary funds of the City:

- The Water Fund is used to account for the operations and capital improvements of the water system.
- The Natural Gas Fund is used to account for the operations and capital improvements of the natural gas system.
- The Wastewater Fund is used to account for the operations and capital improvements of the wastewater (sewer) system.

## **PURPOSE OF ANNUAL BUDGET**

The purpose of preparing an annual budget is to satisfy the requirements of the City Charter, Article 8 - Section 2. The budget provides an opportunity to review objectives and formulate a plan to accomplish those objectives in the most expeditious and economical manner possible.

## **BUDGET PROCESS – CITY CHARTER**

Article 8 of the City Charter establishes the fiscal year as “the period beginning October first and ending September thirtieth of each year. Each department submits to the city manager a budget of estimated expenditures for the ensuing fiscal year. “The city manager shall prepare and submit to the council an annual budget on or before August thirty-first of each calendar year or as set by ordinance in accordance with applicable provisions of state law. The budget shall be prepared on the basis of estimates, expenses, and incomes of the various departments of the city. These departmental estimates showing the anticipated expenses and income of the departments as well as the expenses and income of the preceding reconciled with actual expenditures and income, shall indicate wherein increases or diminutions are recommended for the ensuing budget year, and notice shall be published in accordance with the applicable provisions of state law, stating that the annual budget has been prepared and printed, and that copies of the estimates shall be available to any person upon request. Due notice shall be made of the time when the budget is to be discussed by the council members, and copies of the budget shall be available to any person in accordance with the applicable provisions of state law. The discussion shall be given in an open meeting and adequate time shall be

given in said open meeting to hear protests and objections, if any, to any items in the budget or to omissions therefrom.

Upon receipt of the budget estimates, the Council shall call a public hearing or hearings on the budget. The City Council may adopt a budget with or without amendments. The City Council may increase or decrease amounts or programs and may delete any programs or amounts except expenditures required by law or for a debt service, provided that no amendment shall increase the authorized expenditures to an amount greater than the total of the estimated income for the current fiscal year plus funds available from prior years.

At the close of each fiscal year, the unencumbered balance of each appropriation shall revert to the fund from which it was appropriated and shall be subject to future appropriations, but appropriations may be made in furtherance of improvements or other objects of work of the City that will not be completed within the current year.

If the City Council fails to adopt the budget by September 30th, the amounts appropriated for the current fiscal year shall be deemed adopted for the ensuing fiscal year on a month-to-month basis with all items in it prorated accordingly until such time as the city council adopts a budget for the ensuing fiscal year. The levy of property tax will be set to equal the total current fiscal year tax receipts unless the ensuing fiscal year budget is approved by September 30th of the current year.

## **BUDGET PROCESS – DEVELOPMENT**

The process city staff utilized to prepare the proposed budget is based upon the “line-item” concept, which required staff to detail each account number to justify budget requests. By providing a more detailed approach to the development of the budget provides the information necessary for the city manager to make an informed decision regarding budget requests for the remainder of current fiscal year and for the proposed next fiscal year. Staff worked within a Microsoft Excel file that provided seven (7) years of audited actual amounts, the current year budget, and year-to-date amounts. Staff were asked to project the End-of-Year Estimate for FY 2022-23 (“FY23”) and provide proposed FY 2023-24 (“FY24”) amounts. The EOY Estimate for FY23 will become the city’s revised FY 2022-23 Budget if approved.

Additionally, staff were requested to provide supplemental requests for any new service, program, or added positions for FY 2023-24. Supplemental requests focus on budgeting above and beyond the computed “base or continuation budget.” These items include one-time cost expenditures, capital items, new programs, new equipment, new services, and new personnel. A Ranking & Supplemental Request form was used as supporting documentation. Within the proposed budget documents there is a Supplemental Request Summary for all funds with the proposed funded/unfunded items.

This year’s budget process included staff researching historical trends, understanding community and economic trends, and determining what is needed to meet the goals set



forth by the City Council and City Manager as identified in the new Strategic Plan for the FY 2023-24 budget process.

The FY 2023-24 Proposed Budget was developed based on the City of Navasota City Council goals identified in the 2023-24 Strategic Plan:

- Planning & Economic Development
- Marketing/Communications
- Quality of Life
- Staffing
- Human Resources
- Facilities/Buildings
- Infrastructure

### **BUDGET HIGHLIGHTS**

A balanced budget is proposed for FY 2023-24. Balance budget equates to prior fund balance plus projected revenues less expenditures/expenses. Therefore, all operating funds will have surplus fund balance on September 30, 2024. Some of the major highlights of the proposed budget for all funds are:

- \$3.39 cent property tax decrease from \$0.5560 to \$0.5221
- Implementation of recommended utility rates based on Utility Rate Study
  - Water rate increase of 17%
  - Natural gas rate increase of 22%
  - Wastewater rate increase of 38%
- 7.7% increase to garbage rates beginning February 1, 2024
- Cost of living adjustment of \$1 per hour for all employees Grade 7 and below, including all special pay compensation plans for a total of \$210,804 (includes FICA & TMRS).
- Added a total of 9 new employees at a cost of \$913,338:
  - General Fund – 8 new employees:
    - Street Maintenance Laborer
    - Police Patrol Sergeant
    - School Resource Officer (SRO)
    - Two Firefighters
    - Assistant City Manager
    - Building Official/Plans Examiner
    - Marketing & Multi-media Specialist
  - Wastewater Fund – 1 new employee:

- Water/Wastewater Operator II
- Promoted a total of 9 employees at a cost of \$69,670:
  - General Fund – 5 employees
    - Promote Street Heavy Equipment Operator to Crew Leader
    - Promote Police Patrol Officer to Narcotics Investigator
    - Transfer Police Patrol Officer to Traffic Officer
    - Promote Library Clerk to Librarian
    - Promote Custodian to Sr. Building Custodian
  - Water Fund – 1 employee
    - Promote Utility Technician to Crew Leader
  - Natural Gas Fund – 2 employees
    - Promote Utility Supervisor to Utilities Superintendent
    - Promote Utility Technician to Gas Operator
  - Wastewater Fund – 1 employee
    - Promote Water/Wastewater Operator II to Water/Wastewater Chief/Lead
- Added stipend for certifications and miscellaneous designations and/or qualifications for all departments at a cost of \$51,626 (pending an approved Certification Pay policy approved by City Council). This amount includes step-up for departments where an employee is required to “step-up” into a supervisory position.
- Zoning Ordinance Review & Comprehensive Plan (\$300,000 grant funded).
- Dump Truck for Streets & Sanitation divisions of Public Works Department (\$137,000).
- Replacement of chairs, tables, blinds, and ceiling fans at the Navasota Center (\$22,619).
- Funding for the International Country Music Association (ICMA) “The Sound” event in October 2023 (\$15,000).
- Technology improvements by migrating Tyler Technology INCODE version 9 to INCODE 10, update WiFi access points at all city facilities, and engineering software (\$106,642).
- Public Works Department traffic message board with trailer that will be used during construction projects, emergency notifications, and events (\$18,000).

- Natural gas line locators (two) to assist employees with locating gas lines (\$9,070).
- Parks & Recreation programming and activities (\$28,975).
- Water tower, ground storage tank, water well, and water plant construction (\$4 million).
- Construction of natural gas regulator upgrade & high-pressure loop system (\$1.1 million).
- Continued street maintenance program (\$400,000).
- Phase 2 of the wayfinding signage project (\$266,575).

For Fiscal Year 2023-24, the City of Navasota is projected to receive \$36.3 million in revenues compared to FY 2022-23 of \$32.3 million. A total proposed expenditure/expense budget of \$43.8 million in FY 24 compared to \$38.9 million in the previous year. A summary of Revenue and Expenses for All Funds is noted below.

<b>Fund Title</b>	<b>Revenues</b>	<b>Expenses</b>
General	\$13,636,393	\$15,005,120
Water	\$5,760,482	\$10,392,091
Natural Gas	\$6,418,075	\$7,633,482
Wastewater	\$2,516,986	\$2,600,295
Economic Development	\$239,270	\$315,930
Capital Projects	\$5,015,000	\$4,872,710
Hotel/Motel	\$161,200	\$322,075
Debt Service	\$2,118,150	\$2,254,022
Other Operating	\$414,036	\$393,050
<b>Subtotal</b>	<b>\$36,279,592</b>	<b>\$43,788,775</b>
Internal Transfers	(5,041,378)	(5,041,378)
<b>Total</b>	<b>\$31,238,214</b>	<b>\$38,747,397</b>

## **GENERAL FUND**

For the General Fund, staff projects an ending unassigned fund balance on September 30, 2024, of nearly \$4.3 million, which equates to a 28.6% unassigned fund balance. The City continues to strive to maintain the General Fund unassigned fund balance at a minimum of 90 days or 25% of current year budgeted expenditures. For FY 2023-24, the City is projected to have an excess fund balance of \$540,009.

<b>General Fund Summary &amp; Fund Balance</b>	<b>Actual FY 2021-22</b>	<b>Budget FY 2022-23</b>	<b>EOY Estimate FY 2022-23</b>	<b>Proposed FY 2023-24</b>
<b>Beginning Fund Balance</b>	<b>\$4,709,134</b>	<b>\$6,904,941</b>	<b>\$6,904,941</b>	<b>\$5,660,016</b>
<b>Total Revenues</b>	<b>13,142,727</b>	<b>12,276,723</b>	<b>12,790,030</b>	<b>13,636,393</b>
<b>Total Expenditures</b>	<b>10,943,213</b>	<b>13,215,095</b>	<b>14,034,955</b>	<b>15,005,120</b>
<b>Surplus (Deficit)</b>	<b>2,199,513</b>	<b>(938,372)</b>	<b>(1,244,925)</b>	<b>(1,368,727)</b>
<b>Audit Adjustments</b>	<b>(3,706)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Unassigned Ending Fund Balance</b>	<b>\$6,904,941</b>	<b>\$5,966,569</b>	<b>\$5,660,016</b>	<b>\$4,291,289</b>
<b>90-Day Expenditure Requirement</b>	<b>\$2,735,803</b>	<b>\$3,303,774</b>	<b>\$3,508,739</b>	<b>\$3,751,280</b>
<b>Percentage of Fund Balance</b>	<b>63%</b>	<b>45%</b>	<b>40%</b>	<b>29%</b>

Per the City fund balance policy, the City may use fund balance in one or a combination of the following ways: emergencies; one-time expenditures that do not increase recurring operating costs; major capital purchases; and start-up expenditures for new programs undertaken at mid-year provided such action is considered in the context of multiyear projections of program revenues and expenditures.

Staff is proposing to use \$1,046,420 of unassigned fund balance for FY 2023-24 for the following items one-time expenditures:

<b>Description</b>	<b>FY 2023-24</b>
Capital purchases to outfit Police Patrol vehicles	\$ 5,000
UTV purchase for NPD using State Seizure funds	25,000
Rehabilitation work on Fire Engine 85	75,000
Fire SCBA Cylinders	70,000
Charter Election cost (legal and election)	26,500
380 Agreement - PA Smith Hotel (participation in construction of sidewalk for parking lot)	100,000
380 Agreement - Jack in the Box (participation in building County Road next to development)	48,667
Union Pacific Railroad Properties (3 parcels)	263,814
General Fund Supplemental Request one-time cost items	432,439
<b>Total</b>	<b>\$ 1,046,420</b>

Included in the above one-time expenditures is the amount of \$263,814 for the purchase of three parcels of land in downtown Navasota owned by the Union Pacific Railroad. Staff anticipates that for this transaction to be finalized a note payable will need to be issued to fund the purchase; however, staff has not included the loan proceeds in the FY 2023-24 proposed revenues. Had this amount been included, the cost of all one-time purchases would equal the net loss between General Fund revenues and expenditures on September 30, 2024.

As part of the budget process a long-term financial plan which includes the proposed budget year, and four other years has been projected for the General Fund, Water Fund, Natural Gas Fund, and Wastewater Fund. As part of the budget retreat workshop, staff will present this multi-year plan to the City Council to provide comfort in how the decisions

made over the next month and a half will affect the future financial health of the City of Navasota.

## **UTILITY FUNDS**

Rate Making Consultant:

In May 2022, the City of Navasota received written proposals for professional services to aid the City of Navasota in a utility rate study for water, wastewater, and natural gas rates. Staff selected NewGen Strategies & Solutions to conduct the utility rate study. The utility rate study was designed on three major study components:

- Revenue Requirement Analysis – reviewing operating and maintenance expenses as well as capital-related & cash needs.
- Cost-of-Service Analysis – identifying unit cost of services and distributing costs by class (reviewing demand, maximum day & hour peaking, and customer costs).
- Rate Design Analysis – understanding market evaluation by customer class, price, economic development perspective, comparators, and rate equity & stability (fixed vs. variable charges, meter equivalency, and price)

The consultant began gathering data and working on revenue requirements and a 5-year financial plan. They analyzed cost of service and customer class cost allocations. Then began to work on utility rate design that would provide revenue to cover operations, future capital, additional personnel, and debt payments & coverage. The results of the utility rate study were presented at a City Council workshop on January 9, 2023. Staff worked with the consultant to provide City Council with two (2) scenarios:

- Scenario #1 - Implementation immediately (March 2023 usages – billed in April 2023) with another adjustment in October 2023
- Scenario #2 - Implementation in October 2023 (billed in November 2023).

City Council decided to defer implementation of the new utility rates until October 1, 2023.

The City of Navasota has only raised utility rates three times in the past six years, with the last rate increase occurring in October 2021. With the cost of inflation and scarcity of materials and resources, it costs more now than 2021 to provide utility services to our customers. Therefore, an increase is needed to continue to provide the level of utility services our customers expect and need. Adopting a philosophy to increase utility rates annually to prevent large increases needing to occur in one year.

Beginning in October 2023, the utility rates (water, natural gas, and wastewater) will increase approximately 23.9%, 22.0%, and 38.1% respectively. Had these increases been spread out over the past three years, the incremental increase for the water, natural gas, and wastewater rates would've been 8.0%, 7.3% and 12.7% respectively. Now that the City has completed the utility rate study, City Council has taken the stance to continue



to move forward with the recommended annual utility rate increase while continuing to monitor revenue and expense projects.

With the completion of the utility rate study, the City of Navasota will be implementing some changes in the way that the utility rates for water are calculated. Consumption spikes for peak watering seasons create additional storage and system pressurization capital demands. Best practice in utility rate making is to charge an inclining cost for increasingly discretionary use; therefore, the new water rates include a tiered rate structure that promotes water conservation by charging large users of the system more volumetric rates than those that do not use a lot. While larger water meters place greater demand for capital intensive utility. The best practice is to have customers with larger meters pay more in base charge; therefore, the base rates have been adjusted to place higher base rate fees on those customers with larger water meters.

Below, is an *example* of the comparison of the current utility rates versus the new utility rates under Scenario #2 using the average consumption of water of 6000 gallons, natural gas usage of 6 MCF's, and wastewater usage of 3000 gallons. Included in the examples below are the recommended utility rates for the next three fiscal years.

**Water Example (6000 gallons):**

	<b>Current</b>	<b>New</b>	<b>Variance</b>
<b>Base Rate</b>	\$15.92	\$18.65	
<b>Volumetric Rate per 1000 gallons</b>			
All usage x \$5.40 (6 x \$5.40)	\$32.40	n/a	
0-2000 x \$6.33 (2 x \$6.33)	n/a	\$12.66	
2001-5000 x \$6.96 (3 x \$6.96)	n/a	\$20.88	
5001-15000 x \$7.66 (1 x \$7.66)	n/a	\$7.66	
15000+ x \$8.43	n/a	n/a	
<b>Total</b>	<b>\$48.32</b>	<b>\$59.85</b>	<b>\$11.53</b>

**Natural Gas Example (6 MCF's):**

	<b>Current</b>	<b>New</b>	<b>Variance</b>
<b>Base Rate</b>	\$11.89	\$14.52	
<b>Volumetric Rate per MCF</b>			
All usage x \$3.82 (6 x \$3.82)	\$22.92	n/a	
All usage x \$4.66 (6 x \$4.66)	n/a	\$27.96	
<b>Total</b>	<b>\$34.81</b>	<b>\$42.48</b>	<b>\$7.67</b>

**Wastewater Example (3000 gallons – Winter Average)**

	<b>Current</b>	<b>New</b>	<b>Variance</b>
<b>Base Rate</b>	\$26.43	\$36.50	
<b>Volumetric Rate per 1000 gallons</b>			
All usage x \$2.79 (3 x \$2.79)	\$8.37	n/a	
All usage x \$3.85 (3 x 3.85)	n/a	\$11.55	
<b>Total</b>	<b>\$34.80</b>	<b>\$48.05</b>	<b>\$13.25</b>

For a resident living inside the city limits using 6000 gallons of water, 6 MCF of natural gas, and wastewater charges based on winter average rate of 3000 gallons of water, would see their utility bill increase from \$117.93 to \$150.38, which is an increase of \$32.45 or 27.5%\$ for that month.

## **GARBAGE**

Republic Services throughout Navasota provide residential and commercial trash collection services. Residential trash collections are provided once per week depending on where you live in Navasota. While commercial trash collection services are provided based on number of pickups during the week.

Pursuant to Section 5.03, "Modification to Rates," of the service contract between the City of Navasota, BFI Waste Services of Texas (dba Republic Services) a written letter is required by July 31st of each year to inform the City of a "unit price adjustment" annually. On July 27, 2023, the City Manager received a letter requesting a "unit price adjustment" to be effective February 1, 2024.

Section 5.03 states the fees in Exhibit C which may be charged by the Republic Services commencing on the anniversary of the effective date each anniversary, thereafter, shall be adjusted upward according to the Consumer Price Index (CPI – All Urban Consumers, U.S. City Average, Garbage and Trash Collection). The CPI can be found on the U.S. Department of Labor, Bureau of Labor Statistics at [www.bls.gov](http://www.bls.gov). The Consumer Price Index will be utilized as the justification for annual rate modifications.

Beginning February 1, 2024, the adjusted rate based on the CPI is 7.7%. A resident's monthly garbage fee will be increased from \$22.01 to \$23.70, which is an increase of \$1.69.

## **CAPITAL PROJECTS:**

**Water Fund** – During FY 2023-24, the Water Fund will continue to work toward completion of the construction of the new water well (\$2 million) and water tower, plant & ground storage (\$4 million) projects; however, this project has an 18-24 month timeline.

**Natural Gas Fund** – During FY 2023-24, the Natural Gas Fund is estimated to complete the Pecan Lakes subdivision natural gas loop and extension project (\$1.1 million).

**Wastewater Fund** – During FY 2023-24, the Wastewater Fund is estimated to complete the Wastewater Treatment Plant CIP – Phase 2 project (\$224,681).

Capital Projects Fund – During FY 2023-24, the City of Navasota plans to complete the Street & Utility CIP project which began this fiscal year (\$7.6 million).

Several budget supplemental requests were received during this budget process. These requests were capital in nature (life that exceeds one-year and greater than \$5,000) and staff recommends funding these projects with a combination of grant resources and issuance of Certificate of Obligation bonds. Below is a summary of these \$4,872,710 requested projects:

- Mance Lipscomb / Cedar Creek Park Expansion – Phase 1
  - Accessible Playground & Splashpad - \$1,134,508
  - Restroom Facility - \$150,000
  - Parking Lot (48 spaces & 6 handicap/van spaces), 2 Pedestrian Bridges over Cedar Creek, Sidewalk/Trails, 9 Benches, 4 Trashcans, and “NAVASOTA” lettering - \$1,620,000
  - Land Acquisition for Trails/Sidewalks - \$54,000
  - Engineering Services - \$295,851
    - Total Projected Cost - \$3,254,359
- Additional Ramp to Northern part of Airport - \$310,000
- Police Department Dispatch Consoles (2) - \$136,537
- Upgrade Audio Visual System in Council Chambers - \$125,000
- Park Improvements
  - Pavilion at Hillside Park - \$300,000
  - Restrooms at Hillside Park - \$100,000
  - Pier at Patout Pond - \$415,000
    - Total Project Cost - \$415,000
- Municipal Swimming Pool Improvements
  - Pool Plaster - \$125,000
  - Pool Fence - \$35,000
  - Pool Decking - \$65,000
  - Wall Repairs for Bath House - \$25,000
  - Locker Room Stalls & Paint \$13,000
    - Total Project Cost - \$263,000
- Land Acquisition & Improvements
  - Land for Navasota Theater Alliance (pay General Fund back from bond funds) - \$55,000
  - New Parking Lot improvements to NTA property - \$50,000
  - 3 Union Pacific Properties (pay General Fund back from bond funds) - \$263,814



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# CITY OF NAVASOTA, TEXAS

## CITY COUNCIL



MAYOR  
BERT MILLER



COUNCILMEMBER  
PATTIE PEDERSON



COUNCILMEMBER  
JAMES HARRIS



MAYOR PRO-TEM  
BERNIE GESSNER



COUNCILMEMBER  
JOSH FULTZ

## CITY OFFICIAL



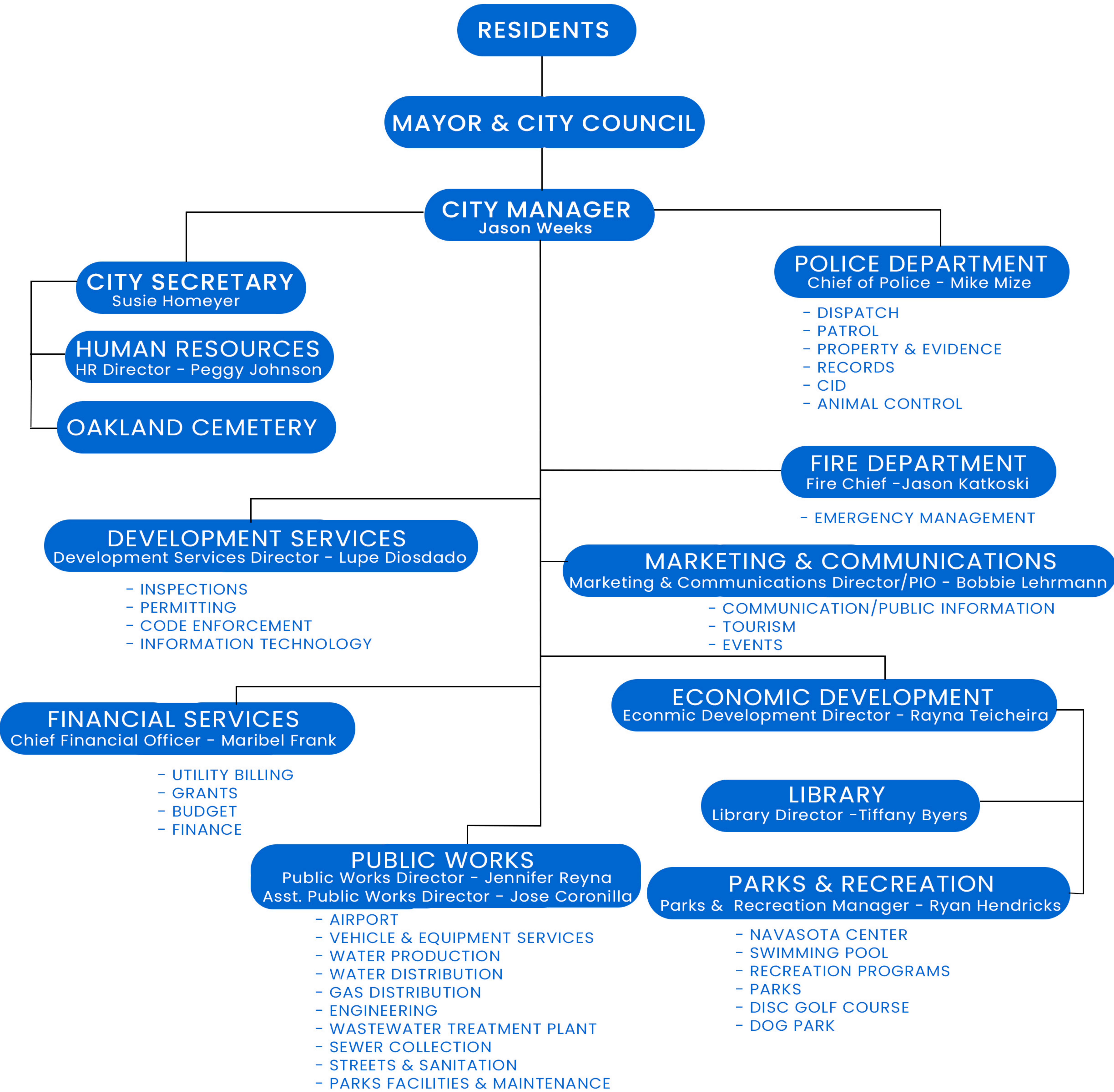
CITY MANAGER  
JASON WEEKS





# CITY OF NAVASOTA, TEXAS

## ORGANIZATIONAL CHART







# 2023-2024 Strategic Plan

## Mission Statement

To guide Navasota's growth in a way that maintains our heritage, culture and uniqueness while maximizing our economic and social development.

## Vision Statement

Navasota 2027: What America wants to be — A beautiful, progressive, vibrant, service-oriented, close-knit community filled with historical charm and promise for people and business.

## Core Values

Teamwork &  
Collaboration

Honor &  
Integrity

Resilience &  
Adaptability

Inclusivity &  
Diversity

Vision &  
Progress

Empowerment &  
Engagement

## Goals

Planning &  
Economic  
Development

Marketing/  
Communications

Quality of Life

Staffing

Human  
Resources

Facilities/  
Buildings

Infrastructure



So much, so close.

# Core Values

<b>T</b>	<b>Teamwork &amp; Collaboration</b>	<ul style="list-style-type: none"><li>• We believe in the power of collective effort and cooperation.</li><li>• Foster a culture of collaboration among residents, businesses, and government.</li><li>• Together, we can achieve greater outcomes and overcome challenges.</li></ul>
<b>H</b>	<b>Honor &amp; Integrity</b>	<ul style="list-style-type: none"><li>• Uphold honesty, transparency, and ethical conduct in all endeavors.</li><li>• Demonstrate integrity in decision-making and actions for the greater good.</li><li>• Earn and maintain the trust of our community through principled leadership.</li></ul>
<b>R</b>	<b>Resilience &amp; Adaptability</b>	<ul style="list-style-type: none"><li>• Embrace change and remain agile in a constantly evolving world.</li><li>• Build resilience to face adversity and bounce back stronger.</li><li>• Learn from experiences to continuously improve and innovate.</li></ul>
<b>I</b>	<b>Inclusivity &amp; Diversity</b>	<ul style="list-style-type: none"><li>• Celebrate and embrace the richness of our diverse community.</li><li>• Promote inclusivity, ensuring that all voices are heard and valued.</li><li>• Create an environment where everyone feels welcome and respected.</li></ul>
<b>V</b>	<b>Vision &amp; Progress</b>	<ul style="list-style-type: none"><li>• Pursue a forward-thinking vision for the city's growth and development.</li><li>• Encourage innovation and progressive ideas that benefit our residents.</li><li>• Strive to be a model city that sets new standards and inspires others.</li></ul>
<b>E</b>	<b>Empowerment &amp; Engagement</b>	<ul style="list-style-type: none"><li>• Empower individuals to participate in shaping the city's future.</li><li>• Encourage active citizenship and engagement in local decision-making.</li><li>• Support initiatives that enhance community involvement and civic pride.</li></ul>

**COMBINED BUDGET SUMMARY FY 2023-24  
ALL FUNDS**

Fund Title	FY 2023-24					
	Estimated Fund Balance 9/30/2023	Total Revenues	Total Expenditures	Net Inc/(Dec)	Adjustments	Estimated Fund Balance 9/30/2024
100 General Fund	\$5,660,016	\$13,636,393	\$15,005,120	(\$1,368,727)	\$0	\$4,291,289
200 Water	6,843,716	5,760,482	10,392,091	(4,631,609)	475,000	2,687,107
300 Natural Gas	2,784,986	6,418,075	7,633,482	(1,215,407)	175,000	1,744,579
400 Wastewater	962,075	2,516,986	2,600,295	(83,309)	275,000	1,153,766
525 Cemetery Operations	614,312	82,850	78,050	4,800		619,112
530 Board of Fireman Service	26,902	50	0	50		26,952
540 Grant	0	300,000	300,000	0		0
550 Economic Development	365,696	239,270	315,930	(76,660)		289,036
905 Capital Projects	825,730	5,015,000	4,872,710	142,290		968,020
930 Hotel / Motel	674,755	161,200	322,075	(160,875)		513,880
945 Debt Service	585,248	2,118,150	2,254,022	(135,872)		449,376
new Tax Increment Reinvestment Zone	0	14,036	0	14,036		14,036
970 Foundation for Comm Projects	65,865	17,100	15,000	2,100		67,965
Total Primary Government	\$19,409,301	\$36,279,592	\$43,788,775	(\$7,509,183)	\$925,000	\$12,825,118
Less Internal Transfers	0	(5,041,378)	(5,041,378)	0		0
Net Total Primary Government	\$19,409,301	\$31,238,214	\$38,747,397	(\$7,509,183)	\$925,000	\$12,825,118

\* Fund Balance is Cash and Investments.

**FUNDS SUBJECT TO APPROPRIATION**

All operating and capital project funds are listed above with revenues, expenditures, adjustments and estimated beginning and ending fund balances. The City's financial policy requires a 25% (90 days) reserves on expenditures (expenses) on General Fund, Water Fund, Natural Gas Fund, and Wastewater Fund. The fund balance as of September 30, 2024 are estimated to be \$4,291,289 for the General Fund, \$2,687,107 for the Water Fund, \$1,744,579 for the Natural Gas Fund, and \$1,153,766 for the Wastewater Fund. Therefore, excess fund balance is estimated to be \$540,009 for the General Fund, \$1,703,836 for the Water Fund, \$153,958 for the Natural Gas Fund, and \$630,113 for the Wastewater Fund. All projected changes in fund balance are considered as normal.

**FUND STRUCTURE**

The accounts are organized on the basis of funds. Each fund is considered to be a separate accounting entity. The following funds are used:

- Governmental Fund Types:
  - General Fund
  - Debt Service Fund
  - Capital Project Funds
  - Grant Fund
  - Special Revenue Funds
  - Cemetery Operations
  - Board of Fireman Service
  - Hotel/Motel
  - TIRZ No. 1
  - Foundation for Community Projects
- Proprietary Funds
  - Water Fund
  - Natural Gas Fund
  - Wastewater Fund

**GENERAL FUND**  
**STATEMENT OF REVENUES AND EXPENDITURES**

	<b>Actual FY 2021-22</b>	<b>Revised Budget FY 2022-23</b>	<b>End-of-Year Estimate FY 2022-23</b>	<b>Proposed Budget FY 2023-24</b>
<b>10/1 - UNASSIGNED FUND BALANCE</b>	<b>\$4,709,134</b>	<b>\$6,904,941</b>	<b>\$6,904,941</b>	<b>\$5,660,016</b>
<b>Revenues</b>				
Property Taxes	2,711,623	3,088,567	3,077,282	3,340,948
Industrial Development Agreements	439,792	485,000	513,464	546,360
Payment In Lieu of Taxes	831,210	826,093	927,007	1,109,331
Sales Taxes	2,184,978	2,235,832	2,463,188	2,633,161
Mixed Beverage Taxes	37,577	40,000	40,135	43,895
<b>Total Taxes</b>	<b>6,205,181</b>	<b>6,675,492</b>	<b>7,021,076</b>	<b>7,673,695</b>
Franchise Fees	334,515	357,000	339,498	354,000
Licenses & Permits				
Right of Way	13,435	8,000	11,000	8,000
Building Permits	233,217	202,250	213,374	203,850
Development	12,400	14,600	9,050	10,600
Fire Inspections	2,768	2,000	1,250	2,000
Miscellaneous	2,005	2,300	1,935	1,550
<b>Total Licenses &amp; Permits</b>	<b>263,824</b>	<b>229,150</b>	<b>236,609</b>	<b>226,000</b>
Charges and Fines				
EDC	0	0	0	0
Utility	1,759,740	1,809,459	1,975,892	2,198,177
Drainage	561,679	596,454	593,898	603,558
Solid Waste	1,472,061	1,504,777	1,539,205	1,646,152
Fines & Forfeitures	84,022	98,000	179,840	179,840
<b>Total Charges and Fines</b>	<b>3,877,504</b>	<b>4,008,690</b>	<b>4,288,835</b>	<b>4,627,727</b>
Other Revenues				
Intergovernmental / Grants	336,683	552,041	303,204	315,746
Loan Proceeds	1,613,750	0	0	0
Fees	21,264	55,900	32,853	44,500
Lease / Rental Income	54,132	54,000	68,265	61,800
Interest Income	42,730	30,000	42,000	42,000
Contributions & Donations	45,841	28,000	38,204	56,500
Sale of Property & Miscellaneous	347,302	286,450	419,486	234,425
<b>Total Other Revenues</b>	<b>2,461,703</b>	<b>1,006,391</b>	<b>904,012</b>	<b>754,971</b>
<b>Total Revenues</b>	<b>13,142,727</b>	<b>12,276,723</b>	<b>12,790,030</b>	<b>13,636,393</b>
Transfers	0	0	0	0
<b>Total Revenues and Transfers</b>	<b>\$13,142,727</b>	<b>\$12,276,723</b>	<b>\$12,790,030</b>	<b>\$13,636,393</b>



**GENERAL FUND**  
**STATEMENT OF REVENUES AND EXPENDITURES**

	<b>Actual FY 2021-22</b>	<b>Revised Budget FY 2022-23</b>	<b>End-of-Year Estimate FY 2022-23</b>	<b>Proposed Budget FY 2023-24</b>
<b>Expenditures</b>				
General Government				
Administration	761,212	700,935	860,183	1,238,797
Financial Services	637,455	649,666	790,327	881,590
Human Resources	189,125	216,249	171,381	168,196
Technology	460,756	472,802	536,417	667,821
Marketing & Communications	55,449	148,824	169,376	265,894
Development Services	417,840	672,539	517,696	566,097
Total General Government	<u>2,521,837</u>	<u>2,861,015</u>	<u>3,045,380</u>	<u>3,788,394</u>
Public Safety				
Police	2,281,667	3,058,207	3,116,817	3,620,294
Animal Control	77,259	121,185	125,327	126,422
Fire	839,872	1,109,229	2,099,322	1,535,149
Emergency Management	2,522	3,225	2,800	3,100
Total Public Safety	<u>3,201,320</u>	<u>4,291,846</u>	<u>5,344,266</u>	<u>5,284,965</u>
Public Works				
Public Works	2,666,532	2,488,642	3,045,355	2,589,746
Sanitation	1,211,266	1,379,700	1,357,904	1,589,579
Airport	111,667	61,300	116,465	61,200
Total Public Works	<u>3,989,464</u>	<u>3,929,642</u>	<u>4,519,724</u>	<u>4,240,525</u>
Municipal Court	82,658	81,894	101,836	105,151
Culture and Recreation	203,682	357,789	440,519	520,987
Economic Development & Tourism	544,229	548,309	583,229	719,520
Non-Departmental				
Debt - Principal	274,469	0	0	0
Debt - Interest & Fiscal Charges	125,554	0	0	0
Personnel	0	1,144,600	0	221,161
Transfers	0	0	0	124,417
<b>Total Expenditures &amp; Transfers</b>	<b>10,943,213</b>	<b>13,215,095</b>	<b>14,034,955</b>	<b>15,005,120</b>
<b>Net Increase/ (Decrease)</b>	<b>2,199,513</b>	<b>(938,372)</b>	<b>(1,244,925)</b>	<b>(1,368,727)</b>
<b>Adjustment</b>	<b>(3,706)</b>			<b>0</b>
<b>9/30 - UNASSIGNED FUND BALANCE</b>	<b>\$6,904,941</b>	<b>\$5,966,569</b>	<b>\$5,660,016</b>	<b>\$4,291,289</b>

**GENERAL FUND NON-DEPARTMENTAL**

<b>EXPENDITURES</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Personnel Services	\$ -	\$ 1,144,600	\$ -	\$ 221,161
Bond & Loan Debt	400,024	-	-	-
Transfer Out	-	-	-	124,417
<b>Total</b>	<b>\$ 400,024</b>	<b>\$ 1,144,600</b>	<b>\$ -</b>	<b>\$ 345,578</b>

**NO STAFFING**

## SANITATION

EXPENDITURES	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
Personnel Services	\$ 48,570	\$ 55,412	\$ 55,942	\$ 60,340
Materials & Supplies	8,253	9,000	7,570	9,000
Maintenance & Services	1,127,699	1,240,499	1,230,603	1,319,450
Utilities	255	200	200	200
Bond & Loan Debt	12,551	-	-	-
Miscellaneous	13,937	1,000	-	-
Capital Outlay	-	73,589	63,589	200,589
<b>Total</b>	<b>\$ 1,211,266</b>	<b>\$ 1,379,700</b>	<b>\$ 1,357,904</b>	<b>\$ 1,589,579</b>

STAFFING	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
Recycling Laborer	1.00	1.00	1.00	1.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

## STREET

EXPENDITURES	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
Personnel Services	\$ 460,720	\$ 485,484	\$ 522,082	\$ 578,143
Materials & Supplies	54,766	48,000	42,173	45,000
Maintenance & Services	26,908	67,700	60,418	69,300
Utilities	99,115	95,000	95,000	97,000
Professional Fees	71,699	75,000	37,027	60,000
Bond & Loan Debt	17,772	-	-	-
Miscellaneous	3,346	2,130	1,333	1,211
Capital Outlay	639,879	594,831	1,169,165	532,286
<b>Total</b>	<b>\$ 1,374,204</b>	<b>\$ 1,368,145</b>	<b>\$ 1,927,198</b>	<b>\$ 1,382,940</b>

STAFFING	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
Assistant Public Works Director	0.00	0.00	1.00	1.00
Director of Streets & Sanitation *	1.00	1.00	0.00	0.00
Crew Leader	1.00	1.00	0.00	1.00
Heavy Equipment Operator *	2.00	2.00	3.00	2.00
Truck Driver	2.00	2.00	2.00	2.00
Laborer	2.00	2.00	2.00	3.00
* Re-organization in FY 23: Promoted Director of Streets & Sanitation to Asst. Public Works Director; moved Crew Leader to Heavy Equipment Operator				
<b>Total</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>9.00</b>



**VEHICLE & EQUIPMENT SERVICES**

<b>EXPENDITURES</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Personnel Services	\$ 71,316	\$ 107,995	\$ 109,168	\$ 109,612
Materials & Supplies	12,957	13,000	11,000	11,500
Maintenance & Services	5,310	7,000	6,900	7,900
Utilities	4,282	3,600	4,500	4,500
Capital Outlay	-	16,000	8,166	10,776
<b>Total</b>	<b>\$ 93,864</b>	<b>\$ 147,595</b>	<b>\$ 139,734</b>	<b>\$ 144,288</b>

<b>STAFFING</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Vehicle Maintenance Supervisor	1.00	1.00	1.00	1.00
Vehicle Maintenance Technician	1.00	1.00	1.00	1.00
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

## SWIMMING POOL

<b>EXPENDITURES</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Personnel Services	\$ 523	\$ 32,664	\$ 53,091	\$ 62,132
Materials & Supplies	12,277	16,000	18,000	17,000
Maintenance & Services	41,467	22,300	50,570	31,232
Utilities	5,240	10,000	10,000	10,000
Miscellaneous	-	2,000	2,100	3,300
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$ 59,507</b>	<b>\$ 82,964</b>	<b>\$ 133,761</b>	<b>\$ 123,664</b>

<b>STAFFING</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Pool Manager (Seasonal)	1.00	1.00	0.00	0.00
Head Lifegaurds (Seasonal)	0.00	0.00	2.00	2.00
Lifeguards (Seasonal)	15.00	15.00	8.00	8.00
<b>Total</b>	<b>15.00</b>	<b>15.00</b>	<b>8.00</b>	<b>8.00</b>

## PARKS & FACILITIES MAINTENANCE

EXPENDITURES	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
Personnel Services	\$ 186,117	\$ 227,068	\$ 174,629	\$ 159,383
Materials & Supplies	32,171	19,600	15,600	21,300
Maintenance & Services	429,505	276,600	278,300	356,319
Utilities	52,578	43,000	42,300	50,000
Professional Fees	2,480	3,000	-	5,000
Miscellaneous	2,002	2,700	833	-
Capital Outlay	57,005	32,000	30,848	18,624
<b>Total</b>	<b>\$ 761,858</b>	<b>\$ 603,968</b>	<b>\$ 542,510</b>	<b>\$ 610,626</b>

STAFFING	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
Parks & Facilities Maintenance Manager *	1.00	1.00	0.00	0.00
Parks & Facilities Foreman	1.00	1.00	1.00	1.00
Parks & Recreation Specialist **	1.00	0.00	0.00	0.00
Laborer	1.00	1.00	2.00	2.00
Administrative Assistant	0.00	0.00	0.00	0.00
<i>* In FY 23, repurposed Maintenance Manager to add Engineer in in Public Works</i>				
<i>** In FY 23, repurposed Specialist to Parks &amp; Rec Manager</i>				
<b>Total</b>	<b>4.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

## AIRPORT

EXPENDITURES	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
Materials & Supplies	\$ 116	\$ 200	\$ 200	\$ 200
Maintenance & Services	2,173	58,000	55,000	58,000
Utilities	1,927	2,600	2,600	3,000
Miscellaneous	-	500	-	-
Capital Outlay	107,451	-	58,665	-
<b>Total</b>	<b>\$ 111,667</b>	<b>\$ 61,300</b>	<b>\$ 116,465</b>	<b>\$ 61,200</b>

## NO STAFFING



## POLICE

EXPENDITURES	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
Personnel Services	\$ 1,844,761	\$ 2,388,800	\$ 2,445,096	\$ 2,838,556
Materials & Supplies	222,454	208,767	209,216	281,085
Maintenance & Services	81,083	90,471	90,081	140,114
Professional Fees	3,000	3,500	3,500	4,700
Miscellaneous	11,415	13,007	13,007	18,277
Capital Outlay	118,955	353,662	355,917	337,562
<b>Total</b>	<b>\$ 2,281,667</b>	<b>\$ 3,058,207</b>	<b>\$ 3,116,817</b>	<b>\$ 3,620,294</b>

STAFFING	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
Chief of Police	0.00	1.00	1.00	1.00
Assistant City Manager / Police Chief	0.50	0.00	0.00	0.00
Assistant Chief of Police *	0.00	0.00	1.00	1.00
Lieutenant	1.00	1.00	0.00	0.00
Patrol Sergeant	2.00	2.00	1.00	2.00
Investigator Sergeant *	0.00	0.00	1.00	1.00
Narcotics Investigator	0.00	0.00	0.00	1.00
Investigator	3.00	3.00	4.00	4.00
Corporal	2.00	2.00	2.00	2.00
Student Resource Officer	2.00	2.00	2.00	3.00
Police Officer	10.00	13.00	13.00	12.00
Office Supervisor	1.00	1.00	1.00	1.00
Communication Supervisor	1.00	1.00	1.00	1.00
Communication Operator	4.00	5.00	5.00	5.00
Property Room Manager	1.00	1.00	1.00	1.00
Records Clerk	2.00	2.00	2.00	2.00
<i>* In FY 23, retitled Lieutenant to Assist Chief of Police; repurposed a Patrol Sgt. to a Investigator Sgt.</i>				
<b>Total</b>	<b>29.50</b>	<b>33.00</b>	<b>34.00</b>	<b>36.00</b>

## FIRE

<b>EXPENDITURES</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Personnel Services	\$ 624,617	\$ 762,703	\$ 828,733	\$ 1,063,415
Materials & Supplies	38,392	68,284	73,000	58,300
Maintenance & Services	95,372	93,640	140,700	190,182
Utilities	7,061	6,000	6,000	6,000
Miscellaneous	15,534	18,592	17,837	22,242
Capital Outlay	58,896	160,010	1,033,052	195,010
<b>Total</b>	<b>\$ 839,872</b>	<b>\$ 1,109,229</b>	<b>\$ 2,099,322</b>	<b>\$ 1,535,149</b>

<b>STAFFING</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Fire Chief/Emergency Management Coordinator	1.00	1.00	1.00	1.00
Firefighter/Driver	6.00	7.00	7.00	9.00
Firefighter/Driver (part-time)	6.00	6.00	6.00	6.00
<b>Total</b>	<b>13.00</b>	<b>14.00</b>	<b>14.00</b>	<b>16.00</b>

**ANIMAL CONTROL**

	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
<b>EXPENDITURES</b>				
Personnel Services	\$ 52,035	\$ 91,235	\$ 95,517	\$ 97,196
Materials & Supplies	3,796	7,650	8,000	8,000
Maintenance & Services	7,266	10,150	10,150	10,150
Utilities	3,925	3,000	4,056	4,000
Miscellaneous	-	1,000	1,000	1,000
Capital Outlay	10,238	8,150	6,604	6,076
<b>Total</b>	<b>\$ 77,259</b>	<b>\$ 121,185</b>	<b>\$ 125,327</b>	<b>\$ 126,422</b>

	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
<b>STAFFING</b>				
Animal Control Officer	2.00	2.00	2.00	2.00
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

## MUNICIPAL COURT

EXPENDITURES	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
Personnel Services	\$ 79,222	\$ 78,994	\$ 96,836	\$ 96,651
Materials & Supplies	1,243	1,000	3,000	3,000
Maintenance & Services	1,407	-	-	-
Miscellaneous	785	1,900	2,000	5,500
<b>Total</b>	<b>\$ 82,658</b>	<b>\$ 81,894</b>	<b>\$ 101,836</b>	<b>\$ 105,151</b>

STAFFING	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
Municipal Court Judge (part-time)	0.20	0.20	0.20	0.20
Municipal Court Administrator *	0.00	0.00	1.00	1.00
Municipal Court Clerk	1.00	1.00	0.00	0.00
<i>* In FY 23 retitled Municipal Court Clerk to Court Administrator</i>				
<b>Total</b>	<b>1.20</b>	<b>1.20</b>	<b>1.20</b>	<b>1.20</b>



## EMERGENCY MANAGEMENT

	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
<b>EXPENDITURES</b>				
Materials & Supplies	\$ 147	\$ 650	\$ 300	\$ 500
Maintenance & Services	2,375	2,575	2,500	2,600
<b>Total</b>	<b>\$ 2,522</b>	<b>\$ 3,225</b>	<b>\$ 2,800</b>	<b>\$ 3,100</b>

	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
<b>STAFFING</b>				
Intern (part-time)	0.20	0.00	0.00	0.00
<b>Total</b>	<b>0.20</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## LIBRARY

<b>EXPENDITURES</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Personnel Services	\$ 98,063	\$ 103,217	\$ 129,976	\$ 150,121
Materials & Supplies	5,210	4,000	4,200	5,400
Maintenance & Services	16,474	45,000	41,300	45,000
Utilities	6,691	5,800	5,800	6,400
Bond & Loan Debt	1,439	-	1,253	1,474
Miscellaneous	609	2,595	2,212	2,679
Capital Outlay	10,196	10,500	9,500	10,500
<b>Total</b>	<b>\$ 138,683</b>	<b>\$ 171,112</b>	<b>\$ 194,241</b>	<b>\$ 221,574</b>

<b>STAFFING</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Library Director	1.00	1.00	1.00	1.00
Librarian	0.00	0.00	0.00	1.00
Library Clerk	1.00	1.00	1.00	0.00
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

**CITY COUNCIL**

<b>EXPENDITURES</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Materials & Supplies	\$ 8,905	\$ 10,500	\$ 12,302	\$ 12,615
Professional Fees	153,341	277,300	255,297	356,867
Miscellaneous	167,687	47,235	30,672	27,931
<b>Total</b>	<b>\$ 329,933</b>	<b>\$ 335,035</b>	<b>\$ 298,271</b>	<b>\$ 397,413</b>

**NO STAFFING**

**ADMINISTRATION**

	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
<b>EXPENDITURES</b>				
Personnel Services	\$ 402,389	\$ 351,293	\$ 375,959	\$ 530,569
Materials & Supplies	1,577	3,500	4,399	11,500
Professional Fees	18,560	-	64,500	11,800
Miscellaneous	8,753	11,107	12,054	23,701
Capital Outlay	-	-	105,000	263,814
<b>Total</b>	<b>\$ 431,279</b>	<b>\$ 365,900</b>	<b>\$ 561,912</b>	<b>\$ 841,384</b>

	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
<b>STAFFING</b>				
City Manager	1.00	1.00	1.00	1.00
Assistant City Manager	0.50	0.00	0.00	1.00
City Secretary	1.00	1.00	1.00	1.00
Executive Administrative Assistant	1.00	1.00	1.00	1.00
<b>Total</b>	<b>3.50</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>



**KEEP NAVASOTA BEAUTIFUL**

<b>EXPENDITURES</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Personnel Services	\$ 178	\$ -	\$ 200	\$ 200
Materials & Supplies	3,738	1,000	1,070	4,000
<b>Total</b>	<b>\$ 3,916</b>	<b>\$ 1,000</b>	<b>\$ 1,270</b>	<b>\$ 4,200</b>

**NO STAFFING**

## CITY HALL

<b>EXPENDITURES</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Personnel Services	\$ 77,528	\$ 81,834	\$ 93,475	\$ 91,896
Materials & Supplies	46,314	44,500	44,350	45,500
Maintenance & Services	131,609	77,000	112,500	102,000
Utilities	43,358	40,000	33,000	40,000
Professional Fees	600	600	600	600
Bond & Loan Debt	15,949	-	13,883	16,339
Miscellaneous	117,332	124,000	128,068	140,875
Capital Outlay	-	-	8,767	10,481
<b>Total</b>	<b>\$ 432,690</b>	<b>\$ 367,934</b>	<b>\$ 434,643</b>	<b>\$ 447,691</b>

<b>STAFFING</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Building Custodian Senior	0.00	0.00	0.00	1.00
Building Custodian Laborer	2.00	2.00	2.00	1.00
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

## DEVELOPMENT SERVICES

EXPENDITURES	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
Personnel Services	\$ 284,707	\$ 250,087	\$ 279,435	\$ 375,644
Materials & Supplies	7,498	4,000	2,150	5,100
Maintenance & Services	16,786	57,450	49,519	58,450
Professional Fees	82,896	334,500	166,598	92,000
Miscellaneous	6,001	9,652	7,700	16,974
Capital Outlay	19,951	16,850	12,294	17,929
<b>Total</b>	<b>\$ 417,840</b>	<b>\$ 672,539</b>	<b>\$ 517,696</b>	<b>\$ 566,097</b>

STAFFING	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
Development Services Director	1.00	1.00	1.00	1.00
Building Official / Plans Examiner	0.00	0.00	0.00	1.00
Economic Development Specialist *	1.00	0.00	0.00	0.00
Building Inspector	1.00	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00	1.00
Permit Clerk	1.00	1.00	1.00	1.00
<i>* Position moved to separate department</i>				
<b>Total</b>	<b>5.00</b>	<b>4.00</b>	<b>4.00</b>	<b>5.00</b>

## TOURISM

<b>EXPENDITURES</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Personnel Services	\$ 21,539	\$ -	\$ -	\$ -
Materials & Supplies	511,541	384,650	404,291	536,105
Maintenance & Services	150	26,850	25,629	26,300
Miscellaneous	10,441	48,000	40,908	39,800
<b>Total</b>	<b>\$ 543,670</b>	<b>\$ 459,500</b>	<b>\$ 470,828</b>	<b>\$ 602,205</b>

<b>STAFFING</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Marketing & Communications Director	0.50	0.00	0.00	0.00
<b>Total</b>	<b>0.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



## MARKETING & COMMUNICATIONS

<b>EXPENDITURES</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Personnel Services	\$ 23,131	\$ 69,118	\$ 92,774	\$ 165,814
Materials & Supplies	2,873	15,000	15,000	23,719
Maintenance & Services	16,046	43,728	42,527	41,278
Miscellaneous	13,399	20,978	19,075	35,083
<b>Total</b>	<b>\$ 55,449</b>	<b>\$ 148,824</b>	<b>\$ 169,376</b>	<b>\$ 265,894</b>

<b>STAFFING</b>	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
Marketing & Communications Director	0.50	1.00	1.00	1.00
Marketing & Multi-Media Specialist	0.00	0.00	0.00	1.00
<b>Total</b>	<b>0.50</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>

## FINANCIAL SERVICES

EXPENDITURES	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
Personnel Services	\$ 387,476	\$ 422,295	\$ 530,270	\$ 578,218
Materials & Supplies	2,434	4,500	5,597	3,300
Maintenance & Services	82,955	71,500	92,201	95,956
Utilities	2,029	-	-	-
Professional Fees	154,304	136,466	149,016	187,338
Bond & Loan Debt	500	1,000	500	500
Miscellaneous	7,758	13,905	12,743	16,278
<b>Total</b>	<b>\$ 637,455</b>	<b>\$ 649,666</b>	<b>\$ 790,327</b>	<b>\$ 881,590</b>

STAFFING	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
Chief Financial Officer *	0.00	0.00	1.00	1.00
Finance Director	1.00	1.00	0.00	0.00
Budget Analyst *	1.00	1.00	2.00	2.00
Utility Billing Manager	1.00	1.00	1.00	1.00
Utility Billing Clerk	2.00	2.00	2.00	2.00
Grants Coordinator **	0.00	1.00	1.00	1.00
Meter Technician	1.00	1.00	1.00	1.00
Receptionist (full-time & part-time)	1.50	1.50	1.50	1.50
<i>* In FY 23, reclassified Finance Director position to CFO; repurposed HR Specialist as Financial Analyst</i>				
<i>** Repurposed vacant position in Parks &amp; Facilities Maintenance to utilize as a Grant Coordinator</i>				
<b>Total</b>	<b>7.50</b>	<b>8.50</b>	<b>9.50</b>	<b>9.50</b>

## HUMAN RESOURCES

EXPENDITURES	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
Personnel Services	\$ 127,626	\$ 134,363	\$ 85,582	\$ 86,525
Materials & Supplies	3,700	3,165	3,186	3,120
Professional Fees	54,136	70,232	68,057	55,808
Miscellaneous	3,663	8,489	14,556	22,743
<b>Total</b>	<b>\$ 189,125</b>	<b>\$ 216,249</b>	<b>\$ 171,381</b>	<b>\$ 168,196</b>

STAFFING	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
Human Resources Director	1.00	1.00	1.00	1.00
Human Resources Specialist *	1.00	1.00	0.00	0.00
<i>* In FY 23, repurposed HR Specialist as Accounting Technician in Financial Services Department</i>				
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>1.00</b>	<b>1.00</b>

## TECHNOLOGY

	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
<b>EXPENDITURES</b>				
Personnel Services	\$ 54,455	\$ 63,109	\$ 76,127	\$ 76,083
Materials & Supplies	3,462	3,000	3,000	3,000
Maintenance & Services	266,692	200,998	285,439	303,797
Utilities	131,340	165,960	133,116	137,617
Miscellaneous	-	6,275	5,275	8,085
Capital Outlay	4,807	33,460	33,460	139,239
<b>Total</b>	<b>\$ 460,756</b>	<b>\$ 472,802</b>	<b>\$ 536,417</b>	<b>\$ 667,821</b>

	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
<b>STAFFING</b>				
Information Technology Specialist	1.00	1.00	1.00	1.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>



## ECONOMIC DEVELOPMENT

	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
<b>EXPENDITURES</b>				
Personnel Services	\$ -	\$ 78,816	\$ 97,333	\$ 100,787
Materials & Supplies	9	855	855	890
Professional Fees	-	-	3,029	154
Miscellaneous	550	9,138	11,184	15,484
<b>Total</b>	<b>\$ 559</b>	<b>\$ 88,809</b>	<b>\$ 112,401</b>	<b>\$ 117,315</b>

	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
<b>STAFFING</b>				
Economic Development Director	0.00	1.00	1.00	1.00
<b>Total</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

## PARKS & RECREATION

EXPENDITURES	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
Personnel Services	\$ -	\$ 59,284	\$ 70,648	\$ 117,359
Materials & Supplies	-	24,444	20,406	30,475
Maintenance & Services	-	9,985	9,490	5,250
Professional Fees	-	10,000	-	-
Bond & Loan Debt	5,491	-	4,779	5,625
Miscellaneous	-	-	1,019	4,765
Capital Outlay	-	-	6,175	12,275
<b>Total</b>	<b>\$ 5,491</b>	<b>\$ 103,713</b>	<b>\$ 112,517</b>	<b>\$ 175,749</b>

STAFFING	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
Parks & Recreation Manager	0.00	0.00	1.00	1.00
Navasota Center Building Attendant (part-time)	0.75	0.75	0.75	0.75
<i>Moved from Parks &amp; Facilities Maintenance to create new Dept.</i>				
<b>Total</b>	<b>0.75</b>	<b>0.75</b>	<b>1.75</b>	<b>1.75</b>

## GENERAL FUND SUMMARY

EXPENDITURES	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
Personnel Services	\$ 4,844,972	\$ 6,988,371	\$ 6,212,874	\$ 7,559,805
Materials & Supplies	983,833	895,265	908,865	1,139,609
Maintenance & Services	2,351,279	2,401,446	2,583,827	2,863,278
Utilities	357,801	375,160	336,572	358,717
Professional Fees	541,016	910,598	747,624	774,267
Bond & Loan Debt	453,727	1,000	20,415	23,938
Miscellaneous	383,211	344,203	323,576	405,928
Capital Outlay	1,027,376	1,299,052	2,901,202	1,755,161
Transfer Out	-	-	-	124,417
<b>Total</b>	<b>\$ 10,943,213</b>	<b>\$ 13,215,095</b>	<b>\$ 14,034,955</b>	<b>\$ 15,005,120</b>

STAFFING GENERAL FUND	Actual FY 21-22	Budget FY 22-23	Estimate FY 22-23	Proposed FY 23-24
Non-Departmental				
Sanitation	1.00	1.00	1.00	1.00
Street	8.00	8.00	8.00	9.00
Vehicle & Equipment Services	2.00	2.00	2.00	2.00
Parks & Facilities Maintenance	4.00	3.00	3.00	3.00
Swimming Pool	15.00	15.00	8.00	8.00
Police	29.50	33.00	34.00	36.00
Fire	13.00	14.00	14.00	16.00
Animal Control	2.00	2.00	2.00	2.00
Municipal Court	1.20	1.20	1.20	1.20
Emergency Management	0.20	0.00	0.00	0.00
Library	2.00	2.00	2.00	2.00
Administration	3.50	3.00	3.00	4.00
City Hall	2.00	2.00	2.00	2.00
Development Services	5.00	4.00	4.00	5.00
Tourism	0.50	0.00	0.00	0.00
Communications	0.50	1.00	1.00	2.00
Financial Services	7.50	8.50	9.50	9.50
Human Resources	2.00	2.00	1.00	1.00
Technology	1.00	1.00	1.00	1.00
Economic Development	0.00	1.00	1.00	1.00
Parks & Recreation	0.75	0.75	1.75	1.75
<b>TOTAL GENERAL FUND</b>	<b>100.65</b>	<b>104.45</b>	<b>99.45</b>	<b>107.45</b>
Water Fund	6.00	6.00	7.00	7.00
Natural Gas Fund	3.00	4.00	4.00	4.00
Wastewater Fund	4.00	4.00	4.00	5.00
<b>TOTAL ALL FUNDS</b>	<b>113.65</b>	<b>118.45</b>	<b>114.45</b>	<b>123.45</b>

# WATER FUND

## INCOME STATEMENT

	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
<b>REVENUES</b>				
Water Sales	\$ 2,346,270	\$ 2,059,963	\$ 2,280,517	\$ 3,079,330
Utility Improvement Fee	458,842	506,652	526,872	546,402
Penalties & Service Charges	97,494	95,000	98,000	95,000
Meters & Water Taps	37,702	33,500	43,165	38,500
Grant Funds	-	1,983,750	-	1,983,750
Bond Proceeds	-	4,746,250	4,746,250	-
Miscellaneous Income	13,124	6,000	9,000	6,000
Interest Income	11,622	10,000	12,000	11,500
<b>Total Revenues</b>	<b>\$ 2,965,054</b>	<b>\$ 9,441,115</b>	<b>\$ 7,715,804</b>	<b>\$ 5,760,482</b>
<b>EXPENSES</b>				
Personnel Services	\$ 271,597	\$ 504,370	\$ 436,256	\$ 508,925
Materials & Supplies	48,833	47,500	44,500	55,800
Maintenance & Services	1,013,175	1,141,153	1,593,201	1,824,328
Utilities	136,600	115,000	123,833	130,025
Depreciation	398,388	200,000	450,000	475,000
Professional Fees	42,656	466,500	370,702	33,500
Bond & Loan Debt	27,347	-	117,781	138,616
Miscellaneous	868,179	822,806	923,300	1,220,832
Capital Outlay	26,879	6,761,490	1,014,739	6,005,065
<b>Total Expenses</b>	<b>\$ 2,833,654</b>	<b>\$ 10,058,819</b>	<b>\$ 5,074,312</b>	<b>\$ 10,392,091</b>
<b>NET INCOME</b>	<b>\$ 131,400</b>	<b>\$ (617,704)</b>	<b>\$ 2,641,492</b>	<b>\$ (4,631,609)</b>
<b>BEGINNING CASH &amp; INVESTMENTS</b>	<b>\$ 3,513,669</b>	<b>\$ 3,752,224</b>	<b>\$ 3,752,224</b>	<b>\$ 6,843,716</b>
Depreciation	398,388	200,000	450,000	475,000
<b>CASH ADJUSTMENTS</b>	<b>(291,233)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING CASH &amp; INVESTMENTS</b>	<b>\$ 3,752,224</b>	<b>\$ 3,334,520</b>	<b>\$ 6,843,716</b>	<b>\$ 2,687,107</b>

	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
<b>STAFFING</b>				
Public Works Director *	0.00	0.00	1.00	1.00
Director of Utilities	1.00	1.00	0.00	0.00
Engineer *	0.00	0.00	1.00	1.00
Utilities Crew Leader	0.00	0.00	0.00	1.00
Administrative Clerk	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Utility Technician	3.00	3.00	3.00	2.00
<i>* In FY 23, promoted Director of Utilities to Public Works Director; and repurposed Parks &amp; Facilities Maint. Manager to Engineer</i>				
<b>Total</b>	<b>6.00</b>	<b>6.00</b>	<b>7.00</b>	<b>7.00</b>



# NATURAL GAS FUND

## INCOME STATEMENT

	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
<b>REVENUES</b>				
Gas Metered Sales	\$ 3,928,088	\$ 4,473,062	\$ 5,782,520	\$ 6,361,075
Penalties & Service Charges	19,412	17,800	22,500	19,500
Meters, Regulators & Meter Taps	38,235	37,500	26,750	24,500
Bond Proceeds	-	1,615,000	1,615,000	-
Miscellaneous Income	4,266	-	-	-
Interest Income	(23,107)	6,000	13,068	13,000
<b>Total Revenues</b>	<b>\$ 3,966,893</b>	<b>\$ 6,149,362</b>	<b>\$ 7,459,838</b>	<b>\$ 6,418,075</b>
<b>EXPENSES</b>				
Personnel Services	\$ 134,914	\$ 302,863	\$ 235,578	\$ 291,855
Materials & Supplies	4,095,313	3,433,360	3,950,545	4,349,013
Maintenance & Services	977,588	1,111,346	1,351,051	1,561,342
Depreciation	120,011	66,000	150,000	175,000
Professional Fees	25,025	135,500	85,500	66,500
Bond & Loan Debt	16,453	-	61,100	71,908
Miscellaneous	17,745	3,000	5,961	9,546
Capital Outlay	-	1,627,313	564,930	1,108,318
<b>Total Expenses</b>	<b>\$ 5,387,049</b>	<b>\$ 6,679,382</b>	<b>\$ 6,404,665</b>	<b>\$ 7,633,482</b>
<b>NET INCOME</b>	<b>\$ (1,420,156)</b>	<b>\$ (530,020)</b>	<b>\$ 1,055,173</b>	<b>\$ (1,215,407)</b>
<b>BEGINNING CASH &amp; INVESTMENTS</b>	<b>\$ 3,846,189</b>	<b>\$ 1,579,813</b>	<b>\$ 1,579,813</b>	<b>\$ 2,784,986</b>
Depreciation	\$ 120,011	\$ 66,000	\$ 150,000	\$ 175,000
<b>CASH ADJUSTMENTS</b>	<b>(966,231)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING CASH &amp; INVESTMENTS</b>	<b>\$ 1,579,813</b>	<b>\$ 1,115,793</b>	<b>\$ 2,784,986</b>	<b>\$ 1,744,579</b>

	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
<b>STAFFING</b>				
Utilities Superintendent	0.00	0.00	0.00	1.00
Gas Foreman	1.00	1.00	1.00	0.00
Gas Operator	0.00	0.00	0.00	1.00
Utility Technician	1.00	1.00	1.00	0.00
Gas Technician	1.00	2.00	2.00	2.00
<b>Total</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

# WASTEWATER FUND

## INCOME STATEMENT

	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
<b>REVENUES</b>				
Wastewater Sales	\$ 1,687,050	\$ 1,768,002	\$ 1,818,633	\$ 2,482,986
Penalties & Service Charges	26,353	25,000	28,000	25,000
Bond Proceeds	-	395,000	395,000	-
Miscellaneous	13,525	-	10,875	-
Interest Income	9,002	7,000	9,000	9,000
<b>Total Revenues</b>	<b>\$ 1,735,931</b>	<b>\$ 2,195,002</b>	<b>\$ 2,261,508</b>	<b>\$ 2,516,986</b>
<b>EXPENSES</b>				
Personnel Services	\$ 215,065	\$ 375,370	\$ 285,848	\$ 388,532
Materials & Supplies	58,222	61,500	85,618	86,750
Maintenance & Services	954,589	970,653	772,747	888,591
Utilities	87,286	94,000	96,000	99,120
Depreciation	248,681	320,000	275,000	275,000
Professional Fees	66,163	140,551	197,233	110,840
Bond & Loan Debt	4,646	-	360	423
Miscellaneous	306,891	297,659	296,393	422,498
Capital Outlay	9,259	450,543	393,672	328,541
<b>Total Expenses</b>	<b>\$ 1,950,802</b>	<b>\$ 2,710,276</b>	<b>\$ 2,402,871</b>	<b>\$ 2,600,295</b>
<b>NET INCOME</b>	<b>\$ (214,871)</b>	<b>\$ (515,274)</b>	<b>\$ (141,363)</b>	<b>\$ (83,309)</b>
<b>BEGINNING CASH &amp; INVESTMENTS</b>	<b>\$ 1,512,846</b>	<b>\$ 828,438</b>	<b>\$ 828,438</b>	<b>\$ 962,075</b>
Depreciation	\$ 248,681	\$ 320,000	\$ 275,000	275,000
<b>CASH ADJUSTMENTS</b>	<b>(718,218)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING CASH &amp; INVESTMENTS</b>	<b>\$ 828,438</b>	<b>\$ 633,164</b>	<b>\$ 962,075</b>	<b>\$ 1,153,766</b>

	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
<b>STAFFING</b>				
Project Manager	1.00	1.00	1.00	1.00
Senior Water/Wastewater Plant Operator	1.00	1.00	1.00	1.00
Wastewater Operator	1.00	1.00	1.00	2.00
Utility Technician	1.00	1.00	1.00	1.00
<b>Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>5.00</b>

## CEMETERY OPERATING FUND

### STATEMENT OF REVENUES AND EXPENDITURES

	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
<b>REVENUES</b>				
Miscellaneous Income	\$ 70,177	\$ 55,000	\$ 69,664	\$ 81,625
Interest Income	1,755	2,000	1,000	1,000
Transfer In	30,386	225	1,575	225
<b>Total Revenues</b>	<b>\$ 102,318</b>	<b>\$ 57,225</b>	<b>\$ 72,239</b>	<b>\$ 82,850</b>
<b>EXPENSES</b>				
Materials & Supplies	\$ -	\$ -	\$ -	\$ 750
Maintenance & Services	2,261	3,000	90,900	77,000
Utilities	220	300	300	300
<b>Total Expenses</b>	<b>\$ 2,482</b>	<b>\$ 3,300</b>	<b>\$ 91,200</b>	<b>\$ 78,050</b>
<b>NET INCOME</b>	<b>\$ 99,836</b>	<b>\$ 53,925</b>	<b>\$ (18,961)</b>	<b>\$ 4,800</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 533,437</b>	<b>\$ 633,273</b>	<b>\$ 633,273</b>	<b>\$ 614,312</b>
<b>ADJUSTMENTS</b>				
<b>ENDING FUND BALANCE</b>	<b>\$ 633,273</b>	<b>\$ 687,198</b>	<b>\$ 614,312</b>	<b>\$ 619,112</b>

NO STAFFING IN THIS FUND

**BOARD OF FIREMAN SERVICE FUND****STATEMENT OF REVENUES AND EXPENDITURES**

	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
<b>REVENUES</b>				
Miscellaneous	\$ 18	\$ -	\$ -	\$ -
Interest Income	54	100	50	50
<b>Total Revenues</b>	<b>\$ 71</b>	<b>\$ 100</b>	<b>\$ 50</b>	<b>\$ 50</b>
<b>EXPENDITURES</b>				
Miscellaneous	\$ -	\$ 300	\$ -	\$ -
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ 300</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCOME</b>	<b>\$ 71</b>	<b>\$ (200)</b>	<b>\$ 50</b>	<b>\$ 50</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 26,781</b>	<b>\$ 26,852</b>	<b>\$ 26,852</b>	<b>\$ 26,902</b>
<b>ADJUSTMENTS</b>				
<b>ENDING FUND BALANCE</b>	<b>\$ 26,852</b>	<b>\$ 26,652</b>	<b>\$ 26,902</b>	<b>\$ 26,952</b>

**NO STAFFING IN THIS FUND**

## GRANT FUND

### STATEMENT OF REVENUES AND EXPENDITURES

	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
<b>REVENUES</b>				
Grant Revenue	\$ 141,575	\$ 423,500	\$ 17,580	\$ 300,000
<b>Total Revenues</b>	<b>\$ 141,575</b>	<b>\$ 423,500</b>	<b>\$ 17,580</b>	<b>\$ 300,000</b>
<b>EXPENDITURES</b>				
Transfers Out	\$ 3,300	\$ 422,000	\$ 17,580	\$ 300,000
<b>Total Expenses</b>	<b>\$ 3,300</b>	<b>\$ 422,000</b>	<b>\$ 17,580</b>	<b>\$ 300,000</b>
<b>NET INCOME</b>	<b>\$ 138,275</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ (138,275)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ADJUSTMENTS</b>				
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>\$ -</b>

NO STAFFING IN THIS FUND



## ECONOMIC DEVELOPMENT FUND

### STATEMENT OF REVENUES AND EXPENDITURES

	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
<b>REVENUES</b>				
Sales Tax	\$ 198,635	\$ 203,258	\$ 220,743	\$ 236,195
Interest Income	534	1,000	500	500
Miscellaneous Income	11,288	2,575	2,575	2,575
<b>Total Revenues</b>	<b>\$ 210,456</b>	<b>\$ 206,833</b>	<b>\$ 223,818</b>	<b>\$ 239,270</b>
<b>EXPENSES</b>				
Personnel Services				
Materials & Supplies	\$ 10,256	\$ 110,000	\$ 19,885	\$ 110,000
Professional Fees	17,650	17,650	21,242	37,150
Bond & Loan Debt	144,658	145,423	145,423	146,210
Miscellaneous	17,182	34,842	33,426	22,570
<b>Total Expenses</b>	<b>\$ 189,746</b>	<b>\$ 307,915</b>	<b>\$ 219,976</b>	<b>\$ 315,930</b>
<b>NET INCOME</b>	<b>\$ 20,711</b>	<b>\$ (101,082)</b>	<b>\$ 3,842</b>	<b>\$ (76,660)</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 341,144</b>	<b>\$ 361,854</b>	<b>\$ 361,854</b>	<b>\$ 365,696</b>
<b>ADJUSTMENTS</b>				
<b>ENDING FUND BALANCE</b>	<b>\$ 361,854</b>	<b>\$ 260,772</b>	<b>\$ 365,696</b>	<b>\$ 289,036</b>

NO STAFFING IN THIS FUND

## CAPITAL PROJECTS FUND

### STATEMENT OF REVENUES AND EXPENDITURES

	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
<b>REVENUES</b>				
Bond Proceeds	\$ -	\$ 750,000	\$ 12,803	\$ 5,000,000
Interest Income	19,665	15,000	20,000	15,000
<b>Total Revenues</b>	<b>\$ 19,665</b>	<b>\$ 765,000</b>	<b>\$ 32,803</b>	<b>\$ 5,015,000</b>
<b>EXPENSES</b>				
Professional Fees	\$ 276,189	\$ -	\$ 916,500	\$ -
Capital Outlay	376,188	750,000	7,636,476	4,872,710
<b>Total Expenditures</b>	<b>\$ 652,376</b>	<b>\$ 750,000</b>	<b>\$ 8,552,976</b>	<b>\$ 4,872,710</b>
<b>NET INCOME</b>	<b>\$ (632,712)</b>	<b>\$ 15,000</b>	<b>\$ (8,520,173)</b>	<b>\$ 142,290</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 9,978,615</b>	<b>\$ 9,345,903</b>	<b>\$ 9,345,903</b>	<b>\$ 825,730</b>
<b>ADJUSTMENTS</b>			-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 9,345,903</b>	<b>\$ 9,360,903</b>	<b>\$ 825,730</b>	<b>\$ 968,020</b>

NO STAFFING IN THIS FUND

## HOTEL FUND

### STATEMENT OF REVENUES AND EXPENDITURES

	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
<b>REVENUES</b>				
Hotel Occupancy Tax	\$ 138,295	\$ 141,000	\$ 160,000	\$ 160,000
Interest Income	1,365	1,500	1,300	1,200
<b>Total Revenues</b>	<b>\$ 139,660</b>	<b>\$ 142,500</b>	<b>\$ 161,300</b>	<b>\$ 161,200</b>
<b>EXPENSES</b>				
Miscellaneous	\$ -	\$ 335,293	\$ 204,912	\$ 322,075
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 335,293</b>	<b>\$ 204,912</b>	<b>\$ 322,075</b>
<b>NET INCOME</b>	<b>\$ 139,660</b>	<b>\$ (192,793)</b>	<b>\$ (43,612)</b>	<b>\$ (160,875)</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 578,708</b>	<b>\$ 718,367</b>	<b>\$ 718,367</b>	<b>\$ 674,755</b>
<b>ADJUSTMENTS</b>				
<b>ENDING FUND BALANCE</b>	<b>\$ 718,367</b>	<b>\$ 525,574</b>	<b>\$ 674,755</b>	<b>\$ 513,880</b>

NO STAFFING IN THIS FUND

**DEBT SERVICE FUND****STATEMENT OF REVENUES AND EXPENDITURES**

	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
<b>REVENUES</b>				
Property Taxes	\$ 338,146	\$ 354,934	\$ 366,681	\$ 365,780
Transfer In	1,110,334	1,111,785	1,211,404	1,751,870
Interest Income	756	1,500	500	500
<b>Total Revenues</b>	<b>\$ 1,449,236</b>	<b>\$ 1,468,219</b>	<b>\$ 1,578,585</b>	<b>\$ 2,118,150</b>
<b>EXPENSES</b>				
Bond & Loan Debt	\$ 1,730,454	\$ 1,737,522	\$ 1,867,641	\$ 2,254,022
<b>Total Expenses</b>	<b>\$ 1,730,454</b>	<b>\$ 1,737,522</b>	<b>\$ 1,867,641</b>	<b>\$ 2,254,022</b>
<b>NET INCOME</b>	<b>\$ (281,218)</b>	<b>\$ (269,303)</b>	<b>\$ (289,056)</b>	<b>\$ (135,872)</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 1,155,522</b>	<b>\$ 874,304</b>	<b>\$ 874,304</b>	<b>\$ 585,248</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 874,304</b>	<b>\$ 605,001</b>	<b>\$ 585,248</b>	<b>\$ 449,376</b>

**NO STAFFING IN THIS FUND**

**TAX INCREMENT REINVESTMENT ZONE NO. 1****STATEMENT OF REVENUES AND EXPENDITURES**

	<b>Actual FY 21-22</b>	<b>Budget FY 22-23</b>	<b>End-of-Year Estimate FY 22-23</b>	<b>Proposed FY 23-24</b>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ 14,036
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,036</b>
<b>EXPENSES</b>				
Bond & Loan Debt	\$ -	\$ -	\$ -	\$ -
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCOME</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,036</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,036</b>

**NO STAFFING IN THIS FUND**



## FOUNDATION FOR COMMUNITY PROJECTS FUND

### STATEMENT OF REVENUES AND EXPENDITURES

	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
<b>REVENUES</b>				
Donations	\$ 25,913	\$ 7,000	\$ 20,475	\$ 17,100
<b>Total Revenues</b>	<b>\$ 25,913</b>	<b>\$ 7,000</b>	<b>\$ 20,475</b>	<b>\$ 17,100</b>
<b>EXPENSES</b>				
Materials & Supplies	\$ 10,945	\$ 2,000	\$ 20,562	\$ 15,000
<b>Total Expenses</b>	<b>\$ 10,945</b>	<b>\$ 2,000</b>	<b>\$ 20,562</b>	<b>\$ 15,000</b>
<b>NET INCOME</b>	<b>\$ 14,968</b>	<b>\$ 5,000</b>	<b>\$ (87)</b>	<b>\$ 2,100</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 50,984</b>	<b>\$ 65,952</b>	<b>\$ 65,952</b>	<b>\$ 65,865</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 65,952</b>	<b>\$ 70,952</b>	<b>\$ 65,865</b>	<b>\$ 67,965</b>

NO STAFFING IN THIS FUND

**CITY OF NAVASOTA**  
**Supplemental Summary Sheet**  
**FY 2023-24**



SUPPLEMENTAL ITEMS REQUESTED						SUPPLEMENTAL ITEMS FUNDED				
Fund	Department Name	Supplemental Description (Short Name)	One-time Cost	Recurring Cost	Total Cost	Funded Supplemental Description (Short Name)	One-time Cost	Recurring Cost	Total Funded Cost	Total Non-Funded Cost
General	Non-Departmental	Salary Adjustments, FICA & TMRS (\$1/hr Grade 1-7 & Spec Pay)	-	180,004	180,004	Salary Adjustments, FICA & TMRS (\$1/hr Grade 1-7 & Spec Pay)	-	180,004	180,004	-
General	Non-Departmental	Public Works Promotions	-	9,234	9,234	Public Works Promotions	-	9,234	9,234	-
General	Non-Departmental	Certification Pay	-	31,923	31,923	Certification Pay	-	31,923	31,923	-
General	Non-Departmental	TMRS to 7% and 20-year Retirement	-	374,073	374,073	TMRS to 7% and 20-year Retirement	-	-	-	374,073
General	Sanitation	Dump Truck	137,000	-	137,000	Dump Truck	137,000	-	137,000	-
General	Street	Street Maintenance Laborer	-	50,759	50,759	Street Maintenance Laborer	-	50,759	50,759	-
General	Street	Traffic Signs and Trailer	13,445	-	13,445	Traffic Signs and Trailer	-	-	-	13,445
General	Vehicle Services	Renovations to Vehicle Services Facility	20,000	-	20,000	Renovations to Vehicle Services Facility	-	-	-	20,000
General	Swimming Pool	Locker Room Stalls & Paint	13,000	-	13,000	Locker Room Stalls & Paint	-	-	-	13,000
General	Swimming Pool	Pool Improvements - Plaster, Fencing, Decking & Wall Repairs	250,000	-	250,000	Pool Improvements - Plaster, Fencing, Decking & Wall Repairs	-	-	-	250,000
General	Facilities Maint	Replacement Chairs & Tables for Navasota Center	14,484	-	14,484	Replacement Chairs & Tables for Navasota Center	14,484	-	14,484	-
General	Facilities Maint	Roller Shades at Navasota Center	6,035	-	6,035	Roller Shades at Navasota Center	6,035	-	6,035	-
General	Facilities Maint	Ceiling Fans at Navasota Center	2,100	-	2,100	Ceiling Fans at Navasota Center	2,100	-	2,100	-
General	Parks & Recreation	Parks & Recreation Manager Training (3 Conferences)	-	4,500	4,500	Parks & Recreation Manager Training (3 Conferences)	-	4,500	4,500	-
General	Parks & Recreation	Pavilion & Bathroom at Hillside Park and a Pier at Patout Pond	415,000	-	415,000	Pavilion & Bathroom at Hillside Park and a Pier at Patout Pond	-	-	-	415,000
General	Airport	Additional RAMP to the northern part of the airport	-	310,000	310,000	Additional RAMP to the northern part of the airport	-	-	-	310,000
General	Police	Lease vehicle for Criminal Investigations Division	12,000	8,675	20,675	Lease vehicle for Criminal Investigations Division	12,000	8,675	20,675	-
General	Police	Narcotics Investigator	37,205	92,752	129,957	Promote Patrol Officer to Narcotics CID	13,500	13,243	26,743	103,214
General	Police	K9 Officer	77,705	93,145	170,850	K9 Officer	-	-	-	170,850
General	Police	Patrol Sergeant	22,705	96,415	119,120	Patrol Sergeant	22,705	96,415	119,120	-
General	Police	Dispatch consoles (2)	-	34,845	34,845	Dispatch consoles (2)	-	-	-	34,845
General	Police	Dispatcher (Communications Operator)	750	67,296	68,046	Dispatcher (Communications Operator)	-	-	-	68,046
General	Police	Replacement of 3 Patrol Vehicles w/Tahoe's	99,000	31,500	130,500	Replace Patrol Unit w/Tahoe for Traffic Unit	33,000	10,500	43,500	87,000
General	Police	School Resource Officer	55,705	93,320	149,025	School Resource Officer	55,705	93,320	149,025	-
General	Police	Patrol Officers (2)	78,410	175,786	254,196	Patrol Officers (2)	-	-	-	254,196
General	Fire	Addition of two (2) Firefighters	10,340	151,869	162,209	Addition of two (2) Firefighters	10,340	151,869	162,209	-
General	Fire	Engine 85 Rehabilitation	100,000	-	100,000	Engine 85 Rehabilitation	-	-	-	100,000
General	Fire	Cancer Screenings for Firefighters	-	2,250	2,250	Cancer Screenings for Firefighters	-	2,250	2,250	-
General	Fire	Fire Attack Line Nozzles	2,894	-	2,894	Fire Attack Line Nozzles	-	-	-	2,894
General	Fire	Part-time Administrative Assistant	100	17,248	17,348	Part-time Administrative Assistant	-	-	-	17,348
General	Fire	Fire Marshal	600	107,130	107,730	Fire Marshal	-	-	-	107,730
General	Animal Services	Repair siding & add insulation to Animal Services office.	-	5,000	5,000	Repair siding & add insulation to Animal Services office.	-	-	-	5,000
General	Library	Master's of Library Science Courses at the UNT (year 1 of 2)	-	9,000	9,000	Master's of Library Science Courses at the UNT (year 1 of 2)	-	-	-	9,000
General	Library	Computer Upgrades	6,400	-	6,400	Computer Upgrades	-	-	-	6,400
General	Library	Furniture - Conference Table and 6 Chairs	1,300	-	1,300	Furniture - Conference Table and 6 Chairs	-	-	-	1,300
General	Administration	Assistant City Manager	8,000	153,307	161,307	Assistant City Manager	8,000	153,307	161,307	-
General	Administration	Flash Vote Survey	900	10,900	11,800	Flash Vote Survey	900	10,900	11,800	-
General	Develop Services	Building Official / Plans Examiner	-	111,912	111,912	Building Official / Plans Examiner	-	111,912	111,912	-
General	Develop Services	Code Enforcement Officer	-	68,551	68,551	Code Enforcement Officer	-	-	-	68,551

**CITY OF NAVASOTA**  
**Supplemental Summary Sheet**  
**FY 2023-24**



SUPPLEMENTAL ITEMS REQUESTED						SUPPLEMENTAL ITEMS FUNDED				
Fund	Department Name	Supplemental Description (Short Name)	One-time Cost	Recurring Cost	Total Cost	Funded Supplemental Description (Short Name)	One-time Cost	Recurring Cost	Total Funded Cost	Total Non-Funded Cost
General	Economic Develop.	Downtown Parking Analysis	60,000	-	60,000	Downtown Parking Analysis	-	-	-	60,000
General	Economic Develop.	Leadership Training (Texas Women's Leadership Institute)	3,230	-	3,230	Leadership Training (Texas Women's Leadership Institute)	-	-	-	3,230
General	Economic Develop.	TAMIO Conference	-	1,480	1,480	TAMIO Conference	-	-	-	1,480
General	Tourism	Veterans Parade, Talent Event & TBB Announcement Party	15,000	9,800	24,800	The Sound - Talent Music Contest	15,000	-	15,000	9,800
General	Tourism	KBTX Tourism Awareness Campaign	-	25,500	25,500	KBTX Tourism Awareness Campaign	-	-	-	25,500
General	Tourism	Main Street Manager/Events Coordinator	3,719	129,673	133,392	Main Street Manager/Events Coordinator	-	-	-	133,392
General	Marketing & Comm	Marketing & Multi-Media Specialist	3,719	78,073	81,792	Marketing & Multi-Media Specialist	3,719	78,073	81,792	-
General	Technology	Upgrade ERP System to Tyler Technology Incode 10	90,140	4,180	94,320	Upgrade ERP System to Tyler Technology Incode 10	90,140	4,180	94,320	-
General	Technology	Upgrade AV System in Council Chambers	125,000	-	125,000	Upgrade AV System in Council Chambers	-	-	-	125,000
General	Technology	Update WiFi Access Points at all City Facilities	7,811	2,129	9,940	Update WiFi Access Points at all City Facilities	7,811	2,129	9,940	-
General	Technology	Migrate City Phones to DataVox - Cloud VOIP Phones	20,000	16,800	36,800	Migrate City Phones to DataVox - Cloud VOIP Phones	-	-	-	36,800
General	Technology	TeamViewer License, BlueBeam, & AutoCAD LT License	-	2,382	2,382	TeamViewer License, BlueBeam, & AutoCAD LT License	-	2,382	2,382	-
Total General Fund			1,713,697	2,561,410	4,275,107	Total General Fund	432,439	1,015,575	1,448,014	2,827,092
Water	Non-Departmental	Salary Adjustments, FICA & TMRS	-	11,846	11,846	Salary Adjustments, FICA & TMRS (\$1/hr Grade 1-7 & Spec Pay)	-	11,846	11,846	-
Water	Non-Departmental	Certification Pay	-	4,100	4,100	Certification Pay	-	4,100	4,100	-
Water	Non-Departmental	Public Works Promotions	-	4,449	4,449	Public Works Promotions	-	4,449	4,449	-
Water	Non-Departmental	TMRS to 7% & 20-year Retirement	-	29,586	29,586	TMRS to 7% & 20-year Retirement	-	-	-	29,586
Water	Water Distribution	Traffic Message Sign Board with Trailer	6,000	-	6,000	Traffic Message Sign Board with Trailer	6,000	-	6,000	-
Total Water Fund			6,000	49,981	55,981	Total Water Fund	6,000	20,395	26,395	29,586
Natural Gas	Non-Departmental	Salary Adjustments, FICA & TMRS	-	9,477	9,477	Salary Adjustments, FICA & TMRS (\$1/hr Grade 1-7 & Spec Pay)	-	9,477	9,477	-
Natural Gas	Non-Departmental	Certification Pay	-	4,328	4,328	Certification Pay	-	4,328	4,328	-
Natural Gas	Non-Departmental	Public Works Promotions	-	11,416	11,416	Public Works Promotions	-	11,416	11,416	-
Natural Gas	Non-Departmental	TMRS to 7% & 20-year Retirement	-	14,756	14,756	TMRS to 7% & 20-year Retirement	-	-	-	14,756
Natural Gas	Gas Distribution	Two Gas Line locators	9,070	-	9,070	Two Gas Line locators	9,070	-	9,070	-
Natural Gas	Gas Distribution	Traffic Message Sign Board with Trailer	6,000	-	6,000	Traffic Message Sign Board with Trailer	6,000	-	6,000	-
Total Natural Gas Fund			15,070	39,977	55,047	Total Natural Gas Fund	15,070	25,221	40,291	14,756
Wastewater	Non-Departmental	Salary Adjustments, FICA & TMRS	-	9,477	9,477	Salary Adjustments, FICA & TMRS (\$1/hr Grade 1-7 & Spec Pay)	-	9,477	9,477	-
Wastewater	Non-Departmental	Certification Pay	-	11,275	11,275	Certification Pay	-	11,275	11,275	-
Wastewater	Non-Departmental	Public Works Promotions	-	4,965	4,965	Public Works Promotions	-	4,965	4,965	-
Wastewater	Non-Departmental	TMRS to 7% & 20-year Retirement	-	16,928	16,928	TMRS to 7% & 20-year Retirement	-	-	-	16,928
Wastewater	WWTP	WWTP Generator	224,000	-	224,000	WWTP Generator	-	-	-	224,000
Wastewater	Sewer Collection	Water/Wastewater Operator II	-	77,214	77,214	Water/Wastewater Operator II	-	77,214	77,214	-
Wastewater	WWTP	Traffic Message Sign Board with Trailer	6,000	-	6,000	Traffic Message Sign Board with Trailer	6,000	-	6,000	-
Total Wastewater Fund			230,000	119,859	349,859	Total Wastewater Fund	6,000	102,931	108,931	240,928
EDC	Economic Develop	Placer.ai Data Analysis	-	16,000	16,000	Placer.ai Data Analysis	-	16,000	16,000	-
EDC	Economic Develop	EDC Education	2,000	4,430	6,430	EDC Education	2,000	4,430	6,430	-
Total EDC Fund			2,000	20,430	22,430	Total EDC Fund	2,000	20,430	22,430	-
CITY-WIDE SUPPLEMENTAL TOTALS			1,966,767	2,791,657	4,758,424	CITY-WIDE SUPPLEMENTAL TOTALS	461,509	1,184,552	1,646,061	3,112,362

**CITY OF NAVASOTA**  
**Supplemental Ranking Sheet**  
**FY 2023-24**

**Department:** Non-Departmental

Item	Department Name	Fund & Department Number (xx-xxx)	Supplemental Description (Short Name)	Cost	Personnel (P)	Vehicle (V)	Equipment (E)	Info Technology (IT)
1	Non-Departmental	100-500	General Fund Salary Adjustments, FICA & TMRS	180,004	P			
2	Non-Departmental	200-500	Water Fund Salary Adjustments, FICA & TMRS	11,846	P			
3	Non-Departmental	300-500	Natural Gas Fund Salary Adjustments, FICA, & TMRS	9,477	P			
4	Non-Departmental	400-500	Sewer Fund Salary Adjustments, FICA & TMRS	9,477	P			
5	Non-Departmental	100-500	General Fund - Certification Pay	31,923	P			
6	Non-Departmental	200-500	Water Fund - Certification Pay	4,100	P			
7	Non-Departmental	300-500	Natural Gas Fund - Certification Pay	4,328	P			
8	Non-Departmental	400-500	Sewer Fund - Certification Pay	11,275	P			
9	Non-Departmental	100-500	General Fund Public Works Personnel Promotions	9,234	P			
10	Non-Departmental	200-500	Water Fund Public Works Personnel Promotions	4,449	P			
11	Non-Departmental	300-500	Natural Gas Fund Public Works Personnel Promotions	11,416	P			
12	Non-Departmental	400-500	Sewer Fund Public Works Personnel Promotions	4,965	P			
13	Non-Departmental	100-500	General Fund TMRS to 7% & 20 year Retirement	374,073	P			
14	Non-Departmental	200-500	Water Fund TMRS to 7% & 20 year Retirement	29,586	P			
15	Non-Departmental	300-500	Natural Gas Fund TMRS to 7% & 20 year Retirement	14,756	P			
16	Non-Departmental	400-500	Sewer Fund TMRS to 7% & 20 year Retirement	16,928	P			
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**TOTAL: \$ 727,837**

**NAVASOTA!**  
So much, so close.



**CITY OF NAVASOTA**  
**Supplemental Ranking Sheet**  
**FY 2023-24**



**Department:** Parks & Recreation

Item	Department Name	Fund & Department Number (xxx-xxx)	Supplemental Description (Short Name)	Cost	Personnel (P)	Vehicle (V)	Equipment (E)	Info Technology (IT)
1	Parks & Recreation	100-564	Parks & Recreation Manager Training (3 Conferences)	4,500				
2	Swimming Pool	100-562	Pool Improvements - Plaster, Fencing, Decking & Wall Repairs	250,000				
3	Swimming Pool	100-562	Locker Room Stalls & Paint	13,000				
4	Parks & Recreation	100-564	Pavilion & Bathroom at Hillside Park and a Pier at Patout Pond	415,000				
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**TOTAL: \$ 682,500**

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**CITY OF NAVASOTA**  
**Supplemental Ranking Sheet**  
**FY 2023-24**



**Department:** Police Department

Item	Department Name	Fund & Department Number (xxx-xxx)	Supplemental Description (Short Name)	Cost	Personnel (P)	Vehicle (V)	Equipment (E)	Info Technology (IT)
1	Police	100-567	Lease vehicle for Criminal Investigations Division	20,675		V	E	IT
2	Police	100-567	Narcotics Investigator	129,957	P	V	E	IT
3	Police	100-567	K9 Officer	170,850	P	V	E	IT
4	Police	100-567	Patrol Sergeant	119,120	P		E	IT
5	Police	100-567	Dispatch consoles (2)	34,845			E	IT
6	Police	100-567	Dispatcher (Communications Operator)	68,046	P			
7	Police	100-567	Replacement of 3 Patrol Vehicles w/Tahoe's	130,500		V	E	IT
8	Police	100-567	School Resource Officer	149,025	P	V	E	IT
9	Police	100-567	Patrol Officers (2)	254,196	P	V	E	IT
10	Animal Services	100-569	Repair siding & add insulation to Animal Services office.	5,000				
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**TOTAL: \$ 1,082,214**



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**CITY OF NAVASOTA**  
**Supplemental Request**  
**FY 2023-24**



**FUND - DEPT NO.:** 100-567

**DEPT TITLE:** Police

**ITEM / POSITION REQUESTED:**

Addition of Narcotics Investigator

**SERVICE GOAL:**

Add a Narcotics Investigator to staff.

**WHY IS GOAL IMPORTANT?**

Narcotic officers are responsible for enforcing laws related to the possession, sale, and distribution of illegal drugs. Narcotic officers commonly work in plain clothes and use undercover tactics to gather evidence against suspected dealers. Having an officer that specializes in narcotic investigations would benefit the department as generally the majority of crimes are related to narcotics. Main objective of the Narcotic Investigator would be to investigate, build, and present a solid case for prosecution of offenders.

**ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):**

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
100-567-100.00	Regular Earning		\$ 60,361	Mid-point
100-567-101.01	Overtime		3,720	
100-567-115.00	FICA		4,902	(\$60,361+\$3,3720 x 0.0765)
100-567-116.01	TMRS		3,999	(\$60,361+\$3,3720 x 0.0624)
100-567-117.00	Insurance		9,000	
100-567-122.00	Workers Comp		1,100	
100-567-150.00	Travel and Education	\$ 2,500		Narcotic training
100-567-151.00	Membership & Dues		70	Texas Narcotics Officer Association (TNOA)
100-567-202.00	General Supplies	100		ID card, business cards, fingerprinting
100-567-209.00	Ammunition Supplies		500	Ammunition
100-567-211.01	Technology - Computers		175	Radio licenses
100-567-211.01	Technology - Computers		250	Body worn camera license
100-567-211.01	Technology - Computers	1,355		Body worn camera
100-567-280.00	Radios and Communication	4,500		In car radio
100-567-280.00	Radios and Communication	4,650		Portable radio
100-567-303.00	Maintenance Veh/Equip		275	Car wash
100-567-316.00	Clothing Uniform Expense	5,500		Uniform
100-567-600.00	Professional Fees	600		psch test
100-567-902.00	Lease Equipment		8,400	Truck
100-567-910.00	Capital Outlay	12,000		Outfit truck
100-567-910.00	Capital Outlay	6,000		Pistol, taser, rifle
	<b>SUBTOTAL</b>	<b>\$ 37,205</b>	<b>\$ 92,752</b>	
	<b>TOTAL</b>		<b>\$ 129,957</b>	<b>( One-Time + Recurring)</b>

**CITY OF NAVASOTA**  
**Supplemental Request**  
**FY 2023-24**



**FUND - DEPT NO.:** 100-567

**DEPT TITLE:** Police

**ITEM / POSITION REQUESTED:**

Addition of K9 Officer

**SERVICE GOAL:**

Add a K9 Officer to staff.

**WHY IS GOAL IMPORTANT?**

A K-9 unit is an important tool in the police department. A K9 is a trained dog specifically to assist officers in carrying out their duties effectively. These canine dogs are commonly known as police dogs and they can help in searching and rescuing a missing person, search for drugs, intimidate criminals, and carry out other important tasks. The K9 selected for Navasota Police Department will be a dual purpose dog for patrol, tracking, and narcotics. Benefits of a K9 are more workability, assists in many potential life threatening situations and reduces use of force for officers. The K9 Officer would be responsible for the care, control, and training of the K9. The K9 unit will be equipped with a specialized K9 cage that will have a K9 deployment and heat alert system.

**ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):**

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
100-567-100.00	Regular Earning		\$ 58,889	
100-567-101.01	Overtime		3,720	
100-567-115.00	FICA		4,790	(\$58,889+\$3,720 x 0.0765)
100-567-116.01	TMRS		3,907	(\$58,889+\$3,720 x 0.0624)
100-567-117.00	Insurance		9,000	
100-567-122.00	Workers Comp		1,100	
100-567-150.00	Travel and Education	\$ 15,000		Purchase and training of K9 (Donor sponsored)
100-567-151.00	Membership & Dues		40	National Police K9 Association
100-567-202.00	General Supplies	100		ID card, business cards, fingerprinting
100-567-209.00	Ammunition Supplies		500	Ammunition
100-567-211.01	Technology - Computers		175	Radio licenses
100-567-211.01	Technology - Computers		250	Body worn camera license
100-567-211.01	Technology - Computers	1,355		Body worn camera
100-567-280.00	Radios and Communication	4,500		In car radio
100-567-280.00	Radios and Communication	4,650		Portable radio
100-567-303.00	Maintenance Veh/Equip		275	Car wash
100-567-316.00	Clothing Uniform Expense	5,500		Uniform
100-567-600.00	Professional Fees	600		psch test
100-567-902.00	Lease Equipment		10,500	Tahoe \$875 x 12
100-567-910.00	Capital Outlay	40,000		Outfit K9 unit
100-567-910.00	Capital Outlay	6,000		Pistol, taser, rifle
	<b>SUBTOTAL</b>	<b>\$ 77,705</b>	<b>\$ 93,145</b>	
	<b>TOTAL</b>		<b>\$ 170,850</b>	<b>( One-Time + Recurring)</b>

**CITY OF NAVASOTA**  
**Supplemental Request**  
**FY 2023-24**



**FUND - DEPT NO.:** 100-567

**DEPT TITLE:** Police

**ITEM / POSITION REQUESTED:**

Addition of Patrol Sergeant

**SERVICE GOAL:**

Add a Patrol Sergeant to staff.

**WHY IS GOAL IMPORTANT?**

A Patrol Sergeant is the supervisor of officers and corporals in the patrol division. A sergeant is generally over 6-8 officers, which currently the department has one Patrol Sergeant that is over 12 officers. A sergeant oversees the patrol officers daily tasks, reviews reports, reviews body cameras, reviews complaints in the patrol division, reviews citations prior to going to Municipal Court, reviews the patrol fleets, reviews policy and policy violations as well as take calls for service. A patrol sergeant is a seasoned officer that is at the call of officers to answers questions and teach them proper skills to the patrol division. The Navasota Police Department had two sergeants several years prior that allowed the patrol division to flow properly and with additional requests from the district, county, and municipal courts, one sergeant is overwhelmed with the oversight of 12 officers. The last 4 years, the department has been relying on one sergeant to perform all the duties, as well as, fill in for open spots in patrol and take calls. One patrol unit will be shared between the two sergeants and will be labeled "supervisor". The addition of the second sergeant will allow sergeants to get out into the field to patrol and check on officers while they are on scenes.

**ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):**

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
100-567-100.00	Regular Earning		\$ 71,256	Mid-point
100-567-101.01	Overtime		3,720	
100-567-115.00	FICA		5,736	$(\$71,256 + \$3,720 = \$74,976 \times 0.0765)$
100-567-116.01	TMRs		4,679	$(\$71,256 + \$3,720 = \$74,976 \times 0.0624)$
100-567-117.00	Insurance		9,000	
100-567-122.00	Workers Comp		1,100	
100-567-202.00	General Supplies	\$ 100		ID card, business cards, fingerprinting
100-567-209.00	Ammunition Supplies		500	Ammunition
100-567-211.01	Technology - Computers		175	Radio licenses
100-567-211.01	Technology - Computers		250	Body worn camera license
100-567-211.01	Technology - Computers	1,355		Body worn camera
100-567-280.00	Radios and Communication	4,500		In car radio
100-567-280.00	Radios and Communication	4,650		Portable radio
100-567-316.00	Clothing Uniform Expense	5,500		Uniform
100-567-600.00	Professional Fees	600		psch test
100-567-910.00	Capital Outlay	6,000		Pistol, taser, rifle
	<b>SUBTOTAL</b>	<b>\$ 22,705</b>	<b>\$ 96,415</b>	
	<b>TOTAL</b>		<b>\$ 119,120</b>	<b>( One-Time + Recurring)</b>

**NAVASOTA!**  
So much, so close.



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**CITY OF NAVASOTA**  
**Supplemental Request**  
**FY 2023-24**



**FUND - DEPT NO.:** 100-567

**DEPT TITLE:** Police

**ITEM / POSITION REQUESTED:**

Addition of School Resource Officer

**SERVICE GOAL:**

Add a School Resource Officers to staff for Navasota ISD. NISD will pay 70% of one SRO Officer. NISD will utilize current NPD Officer for SRO during their off-duty and pay 100% of overtime & benefits for that SRO Officer.

**WHY IS GOAL IMPORTANT?**

SRO's are licensed police officers through the Navasota Police Department that are assigned to a school in the Navasota Independent School District. 180 working days out of 260 days, these officers work for NISD, which NISD pays for the officers salary. The officers are dual trained in patrol and as a school resource officer. SRO's handle all criminal calls/offense reports on all NISD schools as well as school buses and some other juvenile cases. During the summer and winter breaks, SRO's assist patrol and are assigned on a normal patrol shift as well as assist in basic investigations. As of 2023, the State has required districts to employ a licensed peace officer for each school in the district. Currently, NISD and NPD have a written contract that allows for two SRO's. NISD has 5 schools inside the City of Navasota and one school outside of Navasota (which the Grimes County Sheriff Office contracts a deputy SRO). The NHS and NJHS handle over 100 cases a year, which in the future will require a second SRO as the schools grow. NPD is working an agreement with NISD to cover the costs of the SRO's including NISD to cover the outfitting of the SRO units, which NPD will cover the lease. NISD would cover school trainings and NPD will cover patrol trainings.

**ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):**

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
100-567-100.00	Regular Earning		\$ 58,889	Mid-point
100-567-101.01	Overtime		3,720	
100-567-115.00	FICA		4,790	(\$58,889+\$3,720 = \$62,609 x 0.0765)
100-567-116.01	TMRS		3,907	(\$58,889+\$3,720 = \$62,609 x 0.0624)
100-567-117.00	Insurance		9,000	
100-567-122.00	Workers Comp		1,100	
100-567-202.00	General Supplies	\$ 100		ID cards, fingerprinting
100-567-209.00	Ammunition Supplies		500	Ammunition
100-567-211.01	Technology - Computers		350	Radio licenses
100-567-211.01	Technology - Computers		250	Body worn camera license
100-567-211.01	Technology - Computers	1,355		Body worn camera
100-567-280.00	Radios and Communication	4,500		In car radio
100-567-280.00	Radios and Communication	4,650		Portable radio
100-567-303.00	Maintenance Veh/Equip		275	Car wash
100-567-303.00	Maintenance Veh/Equip		40	Radar calibrations
100-567-316.00	Clothing Uniform Expense	5,500		Uniform
100-567-600.00	Professional Fees	600		psych test
100-567-902.00	Lease Equipment		10,500	Tahoe
100-567-910.00	Capital Outlay	33,000		Outfit SRO units
100-567-910.00	Capital Outlay	6,000		Pistol, taser, rifle
	<b>SUBTOTAL</b>	<b>\$ 55,705</b>	<b>\$ 93,320</b>	
	<b>TOTAL</b>		<b>\$ 149,025</b>	<b>( One-Time + Recurring)</b>

**CITY OF NAVASOTA**  
**Supplemental Request**  
**FY 2023-24**



**FUND - DEPT NO.:** 100-567

**DEPT TITLE:** Police

**ITEM / POSITION REQUESTED:**

Addition of two (2) Patrol Officers

**SERVICE GOAL:**

Add two (2) patrol positions to staff.

**WHY IS GOAL IMPORTANT?**

With the continued growth of the City, the ratio of officers to individuals will decrease. An increase in officers is needed in order to balance that ratio.

**ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):**

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
100-567-100.00	Regular Earning		\$ 117,778	Mid-point
100-567-101.01	Overtime		7,440	
100-567-115.00	FICA		9,579	(\$117,778+\$7,440 = \$125,218 x 0.0765)
100-567-116.01	TMRS		7,814	(\$117,778+\$7,440 = \$125,218 x 0.0624)
100-567-117.00	Insurance		18,000	
100-567-122.00	Workers Comp		2,200	
100-567-202.00	General Supplies	\$ 200		ID card, business cards, fingerprinting
100-567-209.00	Ammunition Supplies		1,000	Ammunition
100-567-211.01	Technology - Computers		700	Radio licenses
100-567-211.01	Technology - Computers		500	Body worn camera license
100-567-211.01	Technology - Computers	2,710		Body worn camera
100-567-280.00	Radios and Communication	9,000		In car radio
100-567-280.00	Radios and Communication	9,300		Portable radio
100-567-303.00	Maintenance Veh/Equip		275	Car washes for 1 new unit for new hires
100-567-316.00	Clothing Uniform Expense	11,000		Uniform - pants, shirts, vests, nametag, jacket, badge
100-567-600.00	Professional Fees	1,200		psch test
100-567-902.00	Lease Equipment		10,500	lease of one new Tahoe to accommodate new hires
100-567-910.00	Capital Outlay	33,000		outfit unit
100-567-910.00	Capital Outlay	12,000		Pistol, taser, rifle
	<b>SUBTOTAL</b>	<b>\$ 78,410</b>	<b>\$ 175,786</b>	
	<b>TOTAL</b>		<b>\$ 254,196</b>	<b>( One-Time + Recurring)</b>

**CITY OF NAVASOTA**  
**Supplemental Request**  
**FY 2023-24**



**FUND - DEPT NO.:** 100-569

**DEPT TITLE:** Animal Services

**ITEM / POSITION REQUESTED:**

Repair to siding & add insulation at Animal Services facility

**SERVICE GOAL:**

Maintain a comfortable temperature inside Animal Services building.

**WHY IS GOAL IMPORTANT?**

Proper insulation will allow for cooler in door temperature during the summer and warmer in the winter. It creates a consistent temperature and helps reduce energy costs. Last week, reading of indoor temperature was 90 degrees. AC was on but unable to keep up in the metal building.

**ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):**

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
100-569-300.00	Building Maintenance	\$ 5,000		
	<b>SUBTOTAL</b>	<b>\$ 5,000</b>	<b>\$ -</b>	
	<b>TOTAL</b>		<b>\$ 5,000</b>	<b>( One-Time + Recurring)</b>



**CITY OF NAVASOTA**  
**Supplemental Ranking Sheet**  
**FY 2023-24**



**Department:** Fire

Item	Department Name	Fund & Department Number (xxx-xxx)	Supplemental Description (Short Name)	Cost	Personnel (P)	Vehicle (V)	Equipment (E)	Info Technology (IT)
1	Fire	100-568	Addition of two (2) Firefighters	162,209	X			
2	Fire	100-568	Engine 85 Rehabilitation	100,000		X		
3	Fire	100-568	Cancer Screenings for Firefighters	2,250	X			
4	Fire	100-568	Nozzles	2,894			X	
5	Fire	100-568	Part-time Administrative Assistant	17,348	X			
6	Fire	100-568	Fire Marshal	107,730	X			
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**TOTAL: \$ 392,431**

**NAVASOTA!**  
So much, so close.

**NAVASOTA!**  
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So much, so close.



**NAVASOTA!**  
So much, so close.

**NAVASOTA!**  
So much, so close.

**CITY OF NAVASOTA**  
**Supplemental Ranking Sheet**  
**FY 2023-24**



**Department:** Library

Item	Department Name	Fund & Department Number (xxx-xxx)	Supplemental Description (Short Name)	Cost	Personnel (P)	Vehicle (V)	Equipment (E)	Info Technology (IT)
1	Library	100-581	Master's of Library Science Courses at the UNT	9,000	X			
2	Library	100-581	Computer Upgrades	6,400				X
3	Library	100-581	Furniture - Conference Table and 6 Chairs	1,300			X	
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**TOTAL: \$ 16,700**

**NAVASOTA!**  
So much, so close.

**CITY OF NAVASOTA**  
**Supplemental Request**  
**FY 2023-24**



**FUND - DEPT NO.:** 100-581

**DEPT TITLE:** Capital Outlay

**ITEM / POSITION REQUESTED:**

Computer Upgrades

**SERVICE GOAL:**

Replace outdated computers at the library.

**WHY IS GOAL IMPORTANT?**

Current computers are over 8 years old and are unable to be updated any more. Staff computers have started to freeze-up making it more difficult to serve our patrons. Many of our patrons do not have computers at home so the computers here allow them to apply for jobs, complete schooling and training, and conduct other essential tasks which lead to an enhanced quality of life.

**ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):**

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
100-581-910.00	Capital Outlay	\$ 6,400		2 laptops for staff \$2,400
				2 front desk computers \$2,400
				2 client computers \$1,600
	<b>SUBTOTAL</b>	<b>\$ 6,400</b>	<b>\$ -</b>	
	<b>TOTAL</b>		<b>\$ 6,400</b>	<b>( One-Time + Recurring)</b>



**NAVASOTA!**  
So much, so close.

**CITY OF NAVASOTA**  
**Supplemental Ranking Sheet**  
**FY 2023-24**



**Department:** Administration

Item	Department Name	Fund & Department Number (xxx-xxx)	Supplemental Description (Short Name)	Cost	Personnel (P)	Vehicle (V)	Equipment (E)	Info Technology (IT)
1	Administration	100-583	Assistant City Manager	161,307	X		X	X
2	Administration	100-583	City-wide Survey	11,800				
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**TOTAL: \$ 173,107**

**NAVASOTA!**  
So much, so close.

**CITY OF NAVASOTA**  
**Supplemental Request**  
**FY 2023-24**



**FUND - DEPT NO.:** 100-583

**DEPT TITLE:** Administration

**ITEM / POSITION REQUESTED:**

Flash Vote Survey Program

**SERVICE GOAL:**

To understand the needs of the community and track the progress of the City of Navasota addressing those needs.

**WHY IS GOAL IMPORTANT?**

The survey is a tool built to help city leaders intuitively prioritize and focus their limited resources. The program allows the City to create up to 6 personalised surveys a year. we are able to designs and createour survys how we wish to recieved the infomration to assit the city and departments to better undestand the residents needs. The product will give our citizens a voice, allow Council and staff to know where to prioritize funds, and allows us to move forward with confidence in those goals.

**ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):**

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
100-583-600.00	Professional Services		\$ 7,900	Flash Vote Survey (1-year)
100-583-600.00			\$ 3,000	Multilingual - Spanish
100-583-600.00		\$ 900		Printing/mailing to set up panel
<b>SUBTOTAL</b>		<b>\$ 900</b>	<b>\$ 10,900</b>	
<b>TOTAL</b>			<b>\$ 11,800</b>	<b>( One-Time + Recurring)</b>

**CITY OF NAVASOTA**  
**Supplemental Ranking Sheet**  
**FY 2023-24**



**Department:** Development Services

Item	Department Name	Fund & Department Number (xxx-xxx)	Supplemental Description (Short Name)	Cost	Personnel (P)	Vehicle (V)	Equipment (E)	Info Technology (IT)
1	Development Services	100-591	Building Official / Plans Examiner	111,912	P			
2	Development Services	100-591	Code Enforcement Officer	68,551	P			IT
3	Technology	100-596	Upgrade ERP System to Tyler Technology Incode 10	94,320				IT
4	Technology	100-596	Upgrade AV System in Council Chambers	125,000	P			
5	Technology	100-596	Update WiFi Access Points at all City Facilities	9,940				
6	Technology	100-596	Migrate City Phones to DataVox - Cloud VOIP Phones	36,800				
7	Technology	100-596	TeamViewer License, BlueBeam, & AutoCAD LT License	2,382				
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**TOTAL: \$ 448,905**



**CITY OF NAVASOTA**  
**Supplemental Request**  
**FY 2023-24**



**FUND - DEPT NO.:** 100-591

**DEPT TITLE:** Development Services

**ITEM / POSITION REQUESTED:**

Building Official / Plans Examiner

**SERVICE GOAL:**

Bring back plan review to internal operations for cost savings and improved customer service.

**WHY IS GOAL IMPORTANT?**

Having an internal Building Official/Plans Examiner will greatly increase our customer service efforts. Speaking to someone in person that knows our community will allow for a more efficient plan review and inspection processes. Currently our 3rd party costs are passed directly to the customer, for this outgoing fiscal year those funds will exceed \$150,000.

**ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):**

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
100-591-100.00	Regular Earnings		\$ 80,000	Experienced Building Official (Mid-point to Max)
100-591-100.00	FICA		6,120	x 0.0765
100-591-100.00	TMRS		4,992	x 0.0624
100-591-100.00	Insurance		9,000	
100-591-100.00	Workers Comp		300	
100-591-203.00	Gasoline		1,000	Gasoline & Oil Changes
100-591-902.00	Lease Equipment		6,000	Lease vehicle
100-591-150.00	Training		3,000	
100-591-150.01	Memberships		1,500	
<b>SUBTOTAL</b>		<b>\$ -</b>	<b>\$ 111,912</b>	
<b>TOTAL</b>			<b>\$ 111,912</b>	<b>( One-Time + Recurring)</b>

**NAVASOTA!**  
So much, so close.

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**CITY OF NAVASOTA**  
**Supplemental Ranking Sheet**  
**FY 2023-24**



**Department:** Marketing & Communications

Item	Department Name	Fund & Department Number (xxx-xxx)	Supplemental Description (Short Name)	Cost	Personnel (P)	Vehicle (V)	Equipment (E)	Info Technology (IT)
1	Marketing & Comm	100-593	Marketing / Multi-Media Specialist	81,792	P		E	IT
2	Tourism	100-592	Veterans Parade & TBB Announcement Party	24,800				
3	Tourism	100-592	KBTX Tourism Awareness Campaign	25,500				
4	Tourism	100-592	Main Street Manager/Events Coordinator	133,392	P		E	IT
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**TOTAL: \$ 265,483**

**NAVASOTA!**  
So much, so close.

**NAVASOTA!**  
So much, so close.



**NAVASOTA!**  
So much, so close.

**NAVASOTA!**  
So much, so close.

**CITY OF NAVASOTA**  
**Supplemental Ranking Sheet**  
**FY 2023-24**



**Department:** Economic Development

Item	Department Name	Fund & Department Number (xxx-xxx)	Supplemental Description (Short Name)	Cost	Personnel (P)	Vehicle (V)	Equipment (E)	Info Technology (IT)
1	Economic Develop.	100-590	Placer.ai Data Analysis	16,000				
2	Economic Develop.	100-590	Downtown Parking Analysis	60,000				
3	Economic Develop.	100-590	Leadership Training (Texas Womens Leadership Institute)	3,230				
4	Economic Develop.	100-590	TAMIO Conference	1,480				
5	EDC	550-591	EDC Education	6,430				
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**TOTAL: \$ 87,140**

**NAVASOTA!**  
So much, so close.

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**NAVASOTA!**  
So much, so close.

**CITY OF NAVASOTA**  
**Supplemental Ranking Sheet**  
**FY 2023-24**



**Department:** Public Works

Item	Department Name	Fund & Department Number (xxx-xxx)	Supplemental Description (Short Name)	Cost	Personnel (P)	Vehicle (V)	Equipment (E)	Info Technology (IT)
1	Public Works	100/200/300/400	Public Works promotions	30,064	X			
2	Sewer Collection	400-516	Water/Wastewater Operator II	77,214	X			
3	Street	100-560	Street Maintenance Laborer	50,759	X			
4	Vehicle Services	100-561	Renovations to Vehicle Services Facility	20,000				
5	Street	100-560	Traffic Signs and Trailer	13,445			X	
6	WWTP	400-515	WWTP Generator	224,000			X	
7	Natural Gas	300-513	Two Gas Line locators	9,070			X	
8	Sanitation	100-559	Dump Truck	125,000		X	X	
9	Facilities Maint.	100-563	Replacement Chairs & Tables for Navasota Center	14,484				
10	Facilities Maint.	100-563	Navasota Center Roller Shades	6,035				
11	Facilities Maint.	100-563	Navasota Center Ceiling Fans	2,100				
12	Airport	100-566	Airport Ramp Access to North end development	310,000				
13	Water/Gas/Sewer	200/300/400	Traffic Message Sign Board with Trailer	18,000			x	
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**TOTAL: \$ 900,171**

**NAVASOTA!**  
So much, so close.



**CITY OF NAVASOTA**  
**Supplemental Request**  
**FY 2023-24**



**FUND - DEPT NO.:** 400-516

**DEPT TITLE:** Sewer Collection

**ITEM / POSITION REQUESTED:**

Water/Wastewater Operator II

**SERVICE GOAL:**

Adding additional help to the entire Utility Department and help with the everyday maintenance at the Water Plant, Wastewater Treatment Plant, and Lift Stations.

**WHY IS GOAL IMPORTANT?**

Need additional Water/Wastewater Operator to provide additional help with maintaining the Water Plant, Wastewater Treatment Plant, Lift Stations, and all operational and maintenance within all utility operations. Additionally, as growth occurs another Wastewater Treatment Plant will need to be planned and constructed. Having qualified and experienced Water/Wastewater Operators on staff will aid in the growth that Navasota will be experiencing over the next 5 to 10 years.

**ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):**

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
400-516-100.00	Regular Earnings		\$ 45,000	W/WW Operator II
400-516-101.01	Overtime		6,500	
400-516-115.00	FICA		3,940	$\$45,000 + \$6,500 = \$51,500 \times 0.0765$
400-516-116.01	TMRS		3,214	$\$45,000 + \$6,500 = \$51,500 \times 0.0624$
400-516-117.00	Insurance-employee		9,000	
400-516-122.00	Workers Comp		1,100	
400-516-316.00	Clothing - Uniform Expense		1,500	
400-516-902.00	Lease Equipment		6,960	Enterprise Lease vehicle \$580 x 12
<b>SUBTOTAL</b>		<b>\$ -</b>	<b>\$ 77,214</b>	
<b>TOTAL</b>			<b>\$ 77,214</b>	<b>( One-Time + Recurring)</b>

**NAVASOTA!**  
So much, so close.

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**NAVASOTA!**  
So much, so close.

**NAVASOTA!**  
So much, so close.

City of Navasota

2016 Tax & Rev Certificates of Obligation Bonds

\$3,240,000

**\$ 129,870 Premium**

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Year</u> <u>Total</u>	<u>%</u> <u>Coupon</u>
11/15/2024	150,000.00	30,959.38	180,959.38		2.250
5/15/2025		29,271.88	29,271.88	210,231.26	
11/15/2025	155,000.00	29,271.88	184,271.88		2.250
5/15/2026		27,528.13	27,528.13	211,800.01	
11/15/2026	160,000.00	27,528.13	187,528.13		2.250
5/15/2027		25,728.13	25,728.13	213,256.26	
11/15/2027	160,000.00	25,728.13	185,728.13		2.250
5/15/2028		23,928.13	23,928.13	209,656.26	
11/15/2028	165,000.00	23,928.13	188,928.13		2.375
5/15/2029		21,968.75	21,968.75	210,896.88	
11/15/2029	170,000.00	21,968.75	191,968.75		2.375
5/15/2030		19,950.00	19,950.00	211,918.75	
11/15/2030	175,000.00	19,950.00	194,950.00		3.000
5/15/2031		17,325.00	17,325.00	212,275.00	
11/15/2031	180,000.00	17,325.00	197,325.00		3.000
5/15/2032		14,625.00	14,625.00	211,950.00	
11/15/2032	185,000.00	14,625.00	199,625.00		3.000
5/15/2033		11,850.00	11,850.00	211,475.00	
11/15/2033	190,000.00	11,850.00	201,850.00		3.000
5/15/2034		9,000.00	9,000.00	210,850.00	
11/15/2034	195,000.00	9,000.00	204,000.00		3.000
5/15/2035		6,075.00	6,075.00	210,075.00	
11/15/2035	200,000.00	6,075.00	206,075.00		3.000
5/15/2036		3,075.00	3,075.00	209,150.00	
11/15/2036	205,000.00	3,075.00	208,075.00		3.000
9/30/2037				208,075.00	
	<u>2,290,000.00</u>	<u>451,609.42</u>	<u>2,741,609.42</u>	<u>2,741,609.42</u>	

City of Navasota

2016 Tax & Rev Certificates of Obligation Bonds - WATER

\$3,240,000

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Year</u> <u>Total</u>
11/15/2024	75,000.00	15,479.69	90,479.69	
5/15/2025		14,635.94	14,635.94	105,115.63
11/15/2025	77,500.00	14,635.94	92,135.94	
5/15/2026		13,764.07	13,764.07	105,900.01
11/15/2026	80,000.00	13,764.07	93,764.07	
5/15/2027		12,864.07	12,864.07	106,628.13
11/15/2027	80,000.00	12,864.07	92,864.07	
5/15/2028		11,964.07	11,964.07	104,828.13
11/15/2028	82,500.00	11,964.07	94,464.07	
5/15/2029		10,984.38	10,984.38	105,448.44
11/15/2029	85,000.00	10,984.38	95,984.38	
5/15/2030		9,975.00	9,975.00	105,959.38
11/15/2030	87,500.00	9,975.00	97,475.00	
5/15/2031		8,662.50	8,662.50	106,137.50
11/15/2031	90,000.00	8,662.50	98,662.50	
5/15/2032		7,312.50	7,312.50	105,975.00
11/15/2032	92,500.00	7,312.50	99,812.50	
5/15/2033		5,925.00	5,925.00	105,737.50
11/15/2033	95,000.00	5,925.00	100,925.00	
5/15/2034		4,500.00	4,500.00	105,425.00
11/15/2034	97,500.00	4,500.00	102,000.00	
5/15/2035		3,037.50	3,037.50	105,037.50
11/15/2035	100,000.00	3,037.50	103,037.50	
5/15/2036		1,537.50	1,537.50	104,575.00
11/15/2036	102,500.00	1,537.50	104,037.50	
9/30/2037				104,037.50
	<u>1,145,000.00</u>	<u>225,804.71</u>	<u>1,370,804.71</u>	<u>1,370,804.71</u>

City of Navasota

2016 Tax & Rev Certificates of Obligation Bonds - SEWER

\$3,240,000

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Year</u> <u>Total</u>
11/15/2024	75,000.00	15,479.69	90,479.69	
5/15/2025		14,635.94	14,635.94	105,115.63
11/15/2025	77,500.00	14,635.94	92,135.94	
5/15/2026		13,764.07	13,764.07	105,900.01
11/15/2026	80,000.00	13,764.07	93,764.07	
5/15/2027		12,864.07	12,864.07	106,628.13
11/15/2027	80,000.00	12,864.07	92,864.07	
5/15/2028		11,964.07	11,964.07	104,828.13
11/15/2028	82,500.00	11,964.07	94,464.07	
5/15/2029		10,984.38	10,984.38	105,448.44
11/15/2029	85,000.00	10,984.38	95,984.38	
5/15/2030		9,975.00	9,975.00	105,959.38
11/15/2030	87,500.00	9,975.00	97,475.00	
5/15/2031		8,662.50	8,662.50	106,137.50
11/15/2031	90,000.00	8,662.50	98,662.50	
5/15/2032		7,312.50	7,312.50	105,975.00
11/15/2032	92,500.00	7,312.50	99,812.50	
5/15/2033		5,925.00	5,925.00	105,737.50
11/15/2033	95,000.00	5,925.00	100,925.00	
5/15/2034		4,500.00	4,500.00	105,425.00
11/15/2034	97,500.00	4,500.00	102,000.00	
5/15/2035		3,037.50	3,037.50	105,037.50
11/15/2035	100,000.00	3,037.50	103,037.50	
5/15/2036		1,537.50	1,537.50	104,575.00
11/15/2036	102,500.00	1,537.50	104,037.50	
9/30/2037				104,037.50
	<u>1,145,000.00</u>	<u>225,804.71</u>	<u>1,370,804.71</u>	<u>1,370,804.71</u>



City of Navasota  
2020 CO

	<b>\$2,488,340</b>	<b>\$2,488,340</b>	<b>\$2,488,340</b>	<b>\$8,000,000</b>
	<b>Water</b>	<b>Sewer</b>	<b>Street</b>	<b>CIP</b>
	<b><u>Fiscal Year</u></b>	<b><u>Fiscal Year</u></b>	<b><u>Fiscal Year</u></b>	<b><u>Fiscal Year</u></b>
	<b><u>Total</u></b>	<b><u>Total</u></b>	<b><u>Total</u></b>	<b><u>Total</u></b>
9/30/2020	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2021	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2022	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2023	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2024	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2025	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2026	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2027	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2028	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2029	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2030	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2031	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2032	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2033	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2034	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2035	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2036	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2037	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2038	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2039	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2040	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2041	124,417.00	124,417.00	124,417.00	400,000.00
	<u>2,239,506.00</u>	<u>2,239,506.00</u>	<u>2,239,506.00</u>	<u>7,200,000.00</u>

On December 9, 2020, the City issued Combination Tax and Limited Surplus Revenue Certificates of Obligation, Series 2020 in the amount of \$9,865,00. The CO's were issued for the purpose of constructing and improving streets and roads, including related drainage, signalization, landscaping, sidewalks, lighting, utility relocation and replacement, bridges, signage and streetscape improvements. The CO's were also issued for acquiring, constructing, installing and equipping additions, improvements, extensions and equipment. The CO's have an interest rate of 4% and mature on September 30, 2041. Payments of the CO's will be made from levying ad valorem taxes and also utility system revenues.

City of Navasota  
2022 Tax & Rev Certificates of Obligation Bonds  
\$6,755,000  
\$ 244,573 Premium

				<u>Fiscal Year</u>	<u>%</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Total</u>	<u>Coupon</u>	<u>Bond Premium</u>
11/15/2023	205,000.00	156,062.00	361,062.00		5.500	12,228.63
5/15/2024		150,426.00	150,426.00	511,488.00		
11/15/2024	215,000.00	150,426.00	365,426.00		5.500	12,228.63
5/15/2025		144,512.00	144,512.00	509,938.00		
11/15/2025	225,000.00	144,512.00	369,512.00		5.500	12,228.63
5/15/2026		138,326.00	138,326.00	507,838.00		
11/15/2026	240,000.00	138,326.00	378,326.00		5.500	12,228.63
5/15/2027		131,724.00	131,724.00	510,050.00		
11/15/2027	250,000.00	131,724.00	381,724.00		5.500	12,228.63
5/15/2028		124,851.00	124,851.00	506,575.00		
11/15/2028	265,000.00	124,851.00	389,851.00		5.500	12,228.63
5/15/2029		117,562.00	117,562.00	507,413.00		
11/15/2029	280,000.00	117,562.00	397,562.00		5.500	12,228.63
5/15/2030		109,863.00	109,863.00	507,425.00		
11/15/2030	295,000.00	109,863.00	404,863.00		5.500	12,228.63
5/15/2031		101,750.00	101,750.00	506,613.00		
11/15/2031	315,000.00	101,750.00	416,750.00		5.500	12,228.63
5/15/2032		93,875.00	93,875.00	510,625.00		
11/15/2032	330,000.00	93,875.00	423,875.00		5.500	12,228.63
5/15/2033		87,275.00	87,275.00	511,150.00		
11/15/2033	340,000.00	87,275.00	427,275.00		5.000	12,228.63
5/15/2034		80,475.00	80,475.00	507,750.00		
11/15/2034	355,000.00	80,475.00	435,475.00		4.000	12,228.63
5/15/2035		73,375.00	73,375.00	508,850.00		
11/15/2035	370,000.00	73,375.00	443,375.00		4.000	12,228.63
5/15/2036		65,975.00	65,975.00	509,350.00		
11/15/2036	385,000.00	65,975.00	450,975.00		4.000	12,228.63
5/15/2037		58,275.00	58,275.00	509,250.00		
11/15/2037	400,000.00	58,275.00	458,275.00		4.250	12,228.63
5/15/2038		49,775.00	49,775.00	508,050.00		
11/15/2038	420,000.00	49,775.00	469,775.00		4.250	12,228.63
5/15/2039		40,850.00	40,850.00	510,625.00		
11/15/2039	435,000.00	40,850.00	475,850.00		4.250	12,228.63
5/15/2040		31,606.00	31,606.00	507,456.00		
11/15/2040	455,000.00	31,606.00	486,606.00		4.250	12,228.63
5/15/2041		21,938.00	21,938.00	508,544.00		
11/15/2041	475,000.00	21,938.00	496,938.00		4.500	12,228.63
5/15/2042		11,250.00	11,250.00	508,188.00		
11/15/2042	500,000.00	11,250.00	511,250.00		4.500	12,228.63
5/15/2043				511,250.00		
	<u>6,755,000.00</u>	<u>3,423,428.00</u>	<u>10,178,428.00</u>	<u>10,178,428.00</u>		<u>244,572.50</u>

Water Tower & Plant	44.41%	\$ 3,000,000.00	200-500-817.00
Water Well	29.61%	\$ 2,000,000.00	200-500-817.00
H2O to north end of airport	2.07%	\$ 140,000.00	200-500-817.00
Hollister Gas Regulator	4.66%	\$ 315,000.00	300-500-817.00
Pecan Lakes Loop System	19.25%	\$ 1,300,000.00	300-500-817.00
		<u>\$ 6,755,000.00</u>	

		<u>Principal</u>	<u>Interest</u>		
<b>FY 2023-24</b>					
Water Tower & Plant	44.41%	91,043.67	136,116.06	200-500-817.00	
Water Well	29.61%	60,695.78	90,744.04	200-500-817.00	
H2O to north end of airport	2.07%	4,248.70	6,352.08	200-500-817.00	389,200.34
Hollister Gas Regulator	4.66%	9,559.59	14,292.19	300-500-817.00	
Pecan Lakes Loop System	19.25%	39,452.26	58,983.63	300-500-817.00	122,287.66
		<u>205,000.00</u>	<u>306,488.00</u>	-	

City of Navasota  
2017 General Obligaion Refunding Bonds  
\$8,145,000  
\$ 684,428 Premium

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Year</u> <u>Total</u>	<u>%</u> <u>Coupon</u>
11/15/2023	545,000.00	107,700.00	652,700.00		4.000
5/15/2024		96,800.00	96,800.00	749,500.00	
11/15/2024	565,000.00	96,800.00	661,800.00		4.000
5/15/2025		85,500.00	85,500.00	747,300.00	
11/15/2025	590,000.00	85,500.00	675,500.00		4.000
5/15/2026		73,700.00	73,700.00	749,200.00	
11/15/2026	610,000.00	73,700.00	683,700.00		4.000
5/15/2027		61,500.00	61,500.00	745,200.00	
11/15/2027	635,000.00	61,500.00	696,500.00		3.000
5/15/2028		51,975.00	51,975.00	748,475.00	
11/15/2028	650,000.00	51,975.00	701,975.00		3.000
5/15/2029		42,225.00	42,225.00	744,200.00	
11/15/2029	675,000.00	42,225.00	717,225.00		3.000
5/15/2030		32,100.00	32,100.00	749,325.00	
11/15/2030	690,000.00	32,100.00	722,100.00		3.000
5/15/2031		21,750.00	21,750.00	743,850.00	
11/15/2031	715,000.00	21,750.00	736,750.00		3.000
5/15/2032		11,025.00	11,025.00	747,775.00	
11/15/2032	735,000.00	11,025.00	746,025.00		3.000
9/30/2033				746,025.00	
	<u>6,410,000.00</u>	<u>1,060,850.00</u>	<u>7,470,850.00</u>	<u>7,470,850.00</u>	

**City of Navasota**  
**2017 GO Ref - WATER**  
**\$2,256,000**

**City of Navasota**  
**2017 GO Ref - SEWER**  
**\$2,256,000**

**City of Navasota**  
**2017 GO Ref - GENERAL**  
**\$2,923,000**

<u>Fiscal Year</u>		<u>Fiscal Year</u>		<u>Fiscal Year</u>	
<u>Total</u>		<u>Total</u>		<u>Total</u>	
11/15/2023		11/15/2023		11/15/2023	
5/15/2024	188,000.00	5/15/2024	188,000.00	5/15/2024	373,500.00
11/15/2024		11/15/2024		11/15/2024	
5/15/2025	188,000.00	5/15/2025	188,000.00	5/15/2025	371,300.00
11/15/2025		11/15/2025		11/15/2025	
5/15/2026	188,000.00	5/15/2026	188,000.00	5/15/2026	373,200.00
11/15/2026		11/15/2026		11/15/2026	
5/15/2027	188,000.00	5/15/2027	188,000.00	5/15/2027	369,200.00
11/15/2027		11/15/2027		11/15/2027	
5/15/2028	188,000.00	5/15/2028	188,000.00	5/15/2028	372,475.00
11/15/2028		11/15/2028		11/15/2028	
5/15/2029	188,000.00	5/15/2029	188,000.00	5/15/2029	368,200.00
11/15/2029		11/15/2029		11/15/2029	
5/15/2030	188,000.00	5/15/2030	188,000.00	5/15/2030	373,325.00
11/15/2030		11/15/2030		11/15/2030	
5/15/2031	188,000.00	5/15/2031	188,000.00	5/15/2031	367,850.00
11/15/2031		11/15/2031		11/15/2031	
5/15/2032	188,000.00	5/15/2032	188,000.00	5/15/2032	371,775.00
11/15/2032		11/15/2032		11/15/2032	
9/30/2033	188,000.00	9/30/2033	188,000.00	9/30/2033	370,025.00
	<u>1,880,000.00</u>		<u>1,880,000.00</u>		<u>3,710,850.00</u>

City of Navasota  
2018 Tax Notes - EDC  
\$910,000

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Year</u> <u>Total</u>	<u>%</u> <u>Coupon</u>
11/15/2023	135,000.00	6,678.00	141,678.00		3.180
5/15/2024		4,531.50	4,531.50	146,209.50	
11/15/2024	140,000.00	4,531.50	144,531.50		3.180
5/15/2025		2,305.50	2,305.50	146,837.00	
11/15/2025	145,000.00	2,305.50	147,305.50		3.180
9/30/2026				147,305.50	
	<u>420,000.00</u>	<u>20,352.00</u>	<u>440,352.00</u>	<u>440,352.00</u>	

In 2018, the Navasota Economic Development Corporation approved to make annual payments on the 2018 Tax Note. The proceeds from the Tax Note were used to construct the new parking lot on Railroad Street north of W. Washington Avenue.

City of Navasota  
Government Capital Corporation  
\$291,939.95

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Year</u> <u>Total</u>	<u>87.33%</u> <u>General Fund</u>	<u>12.67%</u> <u>Utility Fund</u>
1/31/2024	31,510.75	3,210.53	34,721.28	34,721.28	\$ 30,323.50	\$ 4,397.78
1/31/2025	32,546.51	2,174.77	34,721.28	34,721.28	\$ 30,323.50	\$ 4,397.78
1/31/2026	33,616.32	1,104.96	34,721.28	34,721.28	\$ 30,323.50	\$ 4,397.78
	<u>97,673.58</u>	<u>6,490.26</u>	<u>104,163.84</u>	<u>104,163.84</u>	<u>90,970.51</u>	<u>13,193.33</u>

On February 8, 2016, the City entered into a financing agreement with Government Capital Corporation for the purpose of financing heavy equipment, vehicles and related equipment. Financing four 10 (ten) installments equal to \$ 34,721.28 beginning one-year from contract execution. Interest rate is 3.287%.

		% of Payment
2016 John Deere 310L EP Backhoe w/JD Link	\$ 73,700.00	25.24% Streets
BOMAG Model MW90AD-5 Tandem Roller & Equipment	\$ 31,833.00	10.90% Streets
2016 Frieghtliner M2-106-70	\$ 149,430.00	51.19% Sanitation
2016 Ford Super Duty Crew Cab Pickup	\$ 36,976.95	12.67% Gas
	<u>\$ 291,939.95</u>	<u>100.00%</u>

			<u>FY2023-24</u> <u>Principal</u>	<u>FY2023-24</u> <u>Interest</u>	<u>FY2023-24</u> <u>Total</u>
Streets - JD Backhoe	100-559-902.00	25.24%	7,954.86	810.50	8,765.36
Streets - Roller	100-559-902.00	10.90%	3,435.92	350.07	3,785.99
Sanitation - Frieghtliner	100-560-902.00	51.19%	16,128.84	1,643.32	17,772.15
Gas - SuperDuty CrewCab PU	300-513-902.00	12.67%	3,991.13	406.64	4,397.78
			<u>31,510.75</u>	<u>3,210.53</u>	<u>34,721.28</u>



City of Navasota  
Capital One Public Funding  
\$3,660,222.70

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Year</u> <u>Total</u>	<u>10.00%</u> <u>General Fund</u>	<u>90.00%</u> <u>Utility Fund</u>
11/1/2023	63,887.24	54,327.94	118,215.18		\$ -	\$ -
5/1/2024	62,881.75	53,289.77	116,171.52	234,386.70	\$ 23,438.67	\$ 210,948.03
11/1/2024	67,445.66	52,267.94	119,713.60		\$ -	\$ -
5/1/2025	66,384.15	51,171.95	117,556.10	237,269.70	\$ 23,726.97	\$ 213,542.73
11/1/2025	71,151.66	50,093.20	121,244.86		\$ -	\$ -
5/1/2026	70,031.84	48,936.99	118,968.83	240,213.69	\$ 24,021.37	\$ 216,192.32
11/1/2026	75,010.62	47,798.97	122,809.59		\$ -	\$ -
5/1/2027	73,830.05	46,580.05	120,410.10	243,219.69	\$ 24,321.97	\$ 218,897.72
11/1/2027	79,028.54	45,380.31	124,408.85		\$ -	\$ -
5/1/2028	77,784.75	44,096.10	121,880.85	246,289.70	\$ 24,628.97	\$ 221,660.73
11/1/2028	83,211.16	42,832.10	126,043.26		\$ -	\$ -
5/1/2029	81,901.53	41,479.91	123,381.44	249,424.70	\$ 24,942.47	\$ 224,482.23
11/1/2029	87,564.87	40,149.01	127,713.88		\$ -	\$ -
5/1/2030	86,186.73	38,726.09	124,912.82	252,626.70	\$ 25,262.67	\$ 227,364.03
11/1/2030	92,096.31	37,325.55	129,421.86		\$ -	\$ -
5/1/2031	90,646.85	35,828.99	126,475.84	255,897.70	\$ 25,589.77	\$ 230,307.93
11/1/2031	96,811.30	34,355.97	131,167.27		\$ -	\$ -
5/1/2032	95,287.63	32,782.79	128,070.42	259,237.69	\$ 25,923.77	\$ 233,313.92
11/1/2032	101,716.87	31,234.37	132,951.24		\$ -	\$ -
5/1/2033	100,115.99	29,581.47	129,697.46	262,648.70	\$ 26,264.87	\$ 236,383.83
11/1/2033	106,820.79	27,954.58	134,775.37		\$ -	\$ -
5/1/2034	105,139.58	26,218.75	131,358.33	266,133.70	\$ 26,613.37	\$ 239,520.33
11/1/2034	112,130.06	24,510.23	136,640.29		\$ -	\$ -
5/1/2035	110,365.30	22,688.11	133,053.41	269,693.70	\$ 26,969.37	\$ 242,724.33
11/1/2035	117,651.92	20,894.68	138,546.60		\$ -	\$ -
5/1/2036	115,800.26	18,982.83	134,783.09	273,329.69	\$ 27,332.97	\$ 245,996.72
11/1/2036	123,394.37	17,101.08	140,495.45		\$ -	\$ -
5/1/2037	121,452.33	15,095.92	136,548.25	277,043.70	\$ 27,704.37	\$ 249,339.33
11/1/2037	129,365.13	13,122.32	142,487.45		\$ -	\$ -
5/1/2038	127,329.11	11,020.14	138,349.25	280,836.70	\$ 28,083.67	\$ 252,753.03
11/1/2038	135,573.71	8,951.04	144,524.75		\$ -	\$ -
5/1/2039	133,439.98	6,747.97	140,187.95	284,712.70	\$ 28,471.27	\$ 256,241.43
11/1/2039	142,027.41	4,579.57	146,606.98		\$ -	\$ -
5/1/2040	139,792.10	2,271.62	142,063.72	288,670.70	\$ 28,867.07	\$ 259,803.63
	<u>3,343,257.55</u>	<u>1,078,378.31</u>	<u>4,421,635.86</u>	<u>4,421,635.86</u>	<u>442,163.59</u>	<u>3,979,472.27</u>

On August 29,2019, the City entered into a financing agreement with Capital One Funding LLC for the purpose of financing Water Meters, Gas Meters, work on the Recreation Center, Work on the Public Library, work on the Sewer Plant Building, Vehicle Maintenance, and work on City Hall. Financing includes various payments until the year 2040. Interest rate is 3.25%. Below is the listed equipment financed (RED IS UTILITY FUND). These items are on the fixed asset listing placed into service in FY 2020. However, the City has opted to allocate the liability in a 90/10 split, with 90% being allocated to enterprise and the remainder is allocated to governmental

City of Navasota  
Lease Agreement  
\$838,222.00

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Year</u> <u>Total</u>
1/13/2024	98,860.78	17,034.12	115,894.90	115,894.90
1/13/2025	101,131.61	14,763.29	115,894.90	115,894.90
1/13/2026	103,454.60	12,440.30	115,894.90	115,894.90
1/13/2027	105,830.96	10,063.94	115,894.90	115,894.90
1/13/2028	108,261.89	7,633.01	115,894.90	115,894.90
1/13/2029	110,748.67	5,146.23	115,894.90	115,894.90
1/13/2030	113,292.56	2,602.34	115,894.90	115,894.90
	<u>741,581.07</u>	<u>69,683.23</u>	<u>811,264.30</u>	<u>811,264.30</u>

On January 13, 2022, the City entered into a financing agreement with Government Capital Corporation for the purpose of financing a fire engine. Financing includes eight (8) annual installments equal to \$115,894.90 beginning one-year from contract execution date. The interest rate is 2.297%.

City of Navasota  
Government Capital Corporation  
\$1,033,020.60

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Year</u> <u>Total</u>	<u>69.41%</u> <u>General Fund</u>	<u>30.59%</u> <u>Utility Fund</u>
2/3/2024	189,017.80	17,586.32	206,604.12	206,604.12	\$ 143,395.11	\$ 63,209.01
2/3/2025	193,268.81	13,335.31	206,604.12	206,604.12	\$ 143,395.11	\$ 63,209.01
2/3/2026	197,615.42	8,988.70	206,604.12	206,604.12	\$ 143,395.11	\$ 63,209.01
2/3/2027	202,059.80	4,544.32	206,604.12	206,604.12	\$ 143,395.11	\$ 63,209.01
	781,961.83	44,454.65	826,416.48	826,416.48	\$ 573,580.42	\$ 252,836.06

On February 3, 2022, the City entered into a financing agreement with Government Capital Corporation for the purpose of financing heavy equipment, vehicles and related equipment. Financing includes five (5) annual installments equal to \$206,604.12 beginning one-year from contract execution date. Interest rate is 2.249%. Below is the listed equipment financed (RED IS UTILITY FUND):

	<u>% of Payment</u>	
John Deere 6105E Cab Tractor	\$ 75,658.96	7.74% Sanitation
450K Crawler Dozer	126,850.00	12.98% Sanitation
TYMCO Model 60 Regenerative Air Sweeper	\$ 289,120.00	29.58% Streets
310L Backhoe Loaders (2)	\$ 186,819.00	19.11% Streets
Harben 4018 DTK 375 E180 High Pressure Sewer Jet	\$ -	0.00%
Vactor Impact Combination Sewer Cleaner	\$ 299,062.00	30.59%
	\$ 977,509.96	100.00%

			<u>FY2023-24</u> <u>Principal</u>	<u>FY2023-24</u> <u>Interest</u>	<u>FY2023-24</u> <u>Total</u>
Sanitation - JD Tractor	100-559-902.00	7.74%	14,629.92	1,361.18	15,991.09
Sanitation - Dozer	100-559-902.00	12.98%	24,528.56	2,282.15	26,810.71
Streets - Sweeper	100-560-902.00	29.58%	55,906.16	5,201.54	61,107.70
Streets - Backhoe	100-560-902.00	19.11%	36,124.56	3,361.05	39,485.61
Sewer - Jet Rig	400-516-902.00	0.00%	-	-	-
Sewer - Vac Truck	400-516-902.00	30.59%	57,828.61	5,380.41	63,209.01
			189,017.80	17,586.32	206,604.12

City of Navasota

2016 Tax & Rev Certificates of Obligation Bonds

\$3,240,000

**\$ 129,870 Premium**

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Year</u> <u>Total</u>	<u>%</u> <u>Coupon</u>
11/15/2024	150,000.00	30,959.38	180,959.38		2.250
5/15/2025		29,271.88	29,271.88	210,231.26	
11/15/2025	155,000.00	29,271.88	184,271.88		2.250
5/15/2026		27,528.13	27,528.13	211,800.01	
11/15/2026	160,000.00	27,528.13	187,528.13		2.250
5/15/2027		25,728.13	25,728.13	213,256.26	
11/15/2027	160,000.00	25,728.13	185,728.13		2.250
5/15/2028		23,928.13	23,928.13	209,656.26	
11/15/2028	165,000.00	23,928.13	188,928.13		2.375
5/15/2029		21,968.75	21,968.75	210,896.88	
11/15/2029	170,000.00	21,968.75	191,968.75		2.375
5/15/2030		19,950.00	19,950.00	211,918.75	
11/15/2030	175,000.00	19,950.00	194,950.00		3.000
5/15/2031		17,325.00	17,325.00	212,275.00	
11/15/2031	180,000.00	17,325.00	197,325.00		3.000
5/15/2032		14,625.00	14,625.00	211,950.00	
11/15/2032	185,000.00	14,625.00	199,625.00		3.000
5/15/2033		11,850.00	11,850.00	211,475.00	
11/15/2033	190,000.00	11,850.00	201,850.00		3.000
5/15/2034		9,000.00	9,000.00	210,850.00	
11/15/2034	195,000.00	9,000.00	204,000.00		3.000
5/15/2035		6,075.00	6,075.00	210,075.00	
11/15/2035	200,000.00	6,075.00	206,075.00		3.000
5/15/2036		3,075.00	3,075.00	209,150.00	
11/15/2036	205,000.00	3,075.00	208,075.00		3.000
9/30/2037				208,075.00	
	<u>2,290,000.00</u>	<u>451,609.42</u>	<u>2,741,609.42</u>	<u>2,741,609.42</u>	

City of Navasota

2016 Tax & Rev Certificates of Obligation Bonds - WATER

\$3,240,000

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Year</u> <u>Total</u>
11/15/2024	75,000.00	15,479.69	90,479.69	
5/15/2025		14,635.94	14,635.94	105,115.63
11/15/2025	77,500.00	14,635.94	92,135.94	
5/15/2026		13,764.07	13,764.07	105,900.01
11/15/2026	80,000.00	13,764.07	93,764.07	
5/15/2027		12,864.07	12,864.07	106,628.13
11/15/2027	80,000.00	12,864.07	92,864.07	
5/15/2028		11,964.07	11,964.07	104,828.13
11/15/2028	82,500.00	11,964.07	94,464.07	
5/15/2029		10,984.38	10,984.38	105,448.44
11/15/2029	85,000.00	10,984.38	95,984.38	
5/15/2030		9,975.00	9,975.00	105,959.38
11/15/2030	87,500.00	9,975.00	97,475.00	
5/15/2031		8,662.50	8,662.50	106,137.50
11/15/2031	90,000.00	8,662.50	98,662.50	
5/15/2032		7,312.50	7,312.50	105,975.00
11/15/2032	92,500.00	7,312.50	99,812.50	
5/15/2033		5,925.00	5,925.00	105,737.50
11/15/2033	95,000.00	5,925.00	100,925.00	
5/15/2034		4,500.00	4,500.00	105,425.00
11/15/2034	97,500.00	4,500.00	102,000.00	
5/15/2035		3,037.50	3,037.50	105,037.50
11/15/2035	100,000.00	3,037.50	103,037.50	
5/15/2036		1,537.50	1,537.50	104,575.00
11/15/2036	102,500.00	1,537.50	104,037.50	
9/30/2037				104,037.50
	<u>1,145,000.00</u>	<u>225,804.71</u>	<u>1,370,804.71</u>	<u>1,370,804.71</u>

City of Navasota

2016 Tax & Rev Certificates of Obligation Bonds - SEWER

\$3,240,000

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Year</u> <u>Total</u>
11/15/2024	75,000.00	15,479.69	90,479.69	
5/15/2025		14,635.94	14,635.94	105,115.63
11/15/2025	77,500.00	14,635.94	92,135.94	
5/15/2026		13,764.07	13,764.07	105,900.01
11/15/2026	80,000.00	13,764.07	93,764.07	
5/15/2027		12,864.07	12,864.07	106,628.13
11/15/2027	80,000.00	12,864.07	92,864.07	
5/15/2028		11,964.07	11,964.07	104,828.13
11/15/2028	82,500.00	11,964.07	94,464.07	
5/15/2029		10,984.38	10,984.38	105,448.44
11/15/2029	85,000.00	10,984.38	95,984.38	
5/15/2030		9,975.00	9,975.00	105,959.38
11/15/2030	87,500.00	9,975.00	97,475.00	
5/15/2031		8,662.50	8,662.50	106,137.50
11/15/2031	90,000.00	8,662.50	98,662.50	
5/15/2032		7,312.50	7,312.50	105,975.00
11/15/2032	92,500.00	7,312.50	99,812.50	
5/15/2033		5,925.00	5,925.00	105,737.50
11/15/2033	95,000.00	5,925.00	100,925.00	
5/15/2034		4,500.00	4,500.00	105,425.00
11/15/2034	97,500.00	4,500.00	102,000.00	
5/15/2035		3,037.50	3,037.50	105,037.50
11/15/2035	100,000.00	3,037.50	103,037.50	
5/15/2036		1,537.50	1,537.50	104,575.00
11/15/2036	102,500.00	1,537.50	104,037.50	
9/30/2037				104,037.50
	<u>1,145,000.00</u>	<u>225,804.71</u>	<u>1,370,804.71</u>	<u>1,370,804.71</u>



City of Navasota  
2020 CO

	<b>\$2,488,340</b>	<b>\$2,488,340</b>	<b>\$2,488,340</b>	<b>\$8,000,000</b>
	<b>Water</b>	<b>Sewer</b>	<b>Street</b>	<b>CIP</b>
	<b><u>Fiscal Year</u></b>	<b><u>Fiscal Year</u></b>	<b><u>Fiscal Year</u></b>	<b><u>Fiscal Year</u></b>
	<b><u>Total</u></b>	<b><u>Total</u></b>	<b><u>Total</u></b>	<b><u>Total</u></b>
9/30/2020	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2021	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2022	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2023	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2024	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2025	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2026	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2027	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2028	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2029	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2030	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2031	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2032	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2033	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2034	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2035	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2036	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2037	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2038	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2039	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2040	124,417.00	124,417.00	124,417.00	400,000.00
9/30/2041	124,417.00	124,417.00	124,417.00	400,000.00
	<u>2,239,506.00</u>	<u>2,239,506.00</u>	<u>2,239,506.00</u>	<u>7,200,000.00</u>

On December 9, 2020, the City issued Combination Tax and Limited Surplus Revenue Certificates of Obligation, Series 2020 in the amount of \$9,865,00. The CO's were issued for the purpose of constructing and improving streets and roads, including related drainage, signalization, landscaping, sidewalks, lighting, utility relocation and replacement, bridges, signage and streetscape improvements. The CO's were also issued for acquiring, constructing, installing and equipping additions, improvements, extensions and equipment. The CO's have an interest rate of 4% and mature on September 30, 2041. Payments of the CO's will be made from levying ad valorem taxes and also utility system revenues.

City of Navasota  
2022 Tax & Rev Certificates of Obligation Bonds  
\$6,755,000  
\$ 244,573 Premium

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Year</u> <u>Total</u>	<u>%</u> <u>Coupon</u>	<u>Bond Premium</u>
11/15/2023	205,000.00	156,062.00	361,062.00		5.500	12,228.63
5/15/2024		150,426.00	150,426.00	511,488.00		
11/15/2024	215,000.00	150,426.00	365,426.00		5.500	12,228.63
5/15/2025		144,512.00	144,512.00	509,938.00		
11/15/2025	225,000.00	144,512.00	369,512.00		5.500	12,228.63
5/15/2026		138,326.00	138,326.00	507,838.00		
11/15/2026	240,000.00	138,326.00	378,326.00		5.500	12,228.63
5/15/2027		131,724.00	131,724.00	510,050.00		
11/15/2027	250,000.00	131,724.00	381,724.00		5.500	12,228.63
5/15/2028		124,851.00	124,851.00	506,575.00		
11/15/2028	265,000.00	124,851.00	389,851.00		5.500	12,228.63
5/15/2029		117,562.00	117,562.00	507,413.00		
11/15/2029	280,000.00	117,562.00	397,562.00		5.500	12,228.63
5/15/2030		109,863.00	109,863.00	507,425.00		
11/15/2030	295,000.00	109,863.00	404,863.00		5.500	12,228.63
5/15/2031		101,750.00	101,750.00	506,613.00		
11/15/2031	315,000.00	101,750.00	416,750.00		5.500	12,228.63
5/15/2032		93,875.00	93,875.00	510,625.00		
11/15/2032	330,000.00	93,875.00	423,875.00		5.500	12,228.63
5/15/2033		87,275.00	87,275.00	511,150.00		
11/15/2033	340,000.00	87,275.00	427,275.00		5.000	12,228.63
5/15/2034		80,475.00	80,475.00	507,750.00		
11/15/2034	355,000.00	80,475.00	435,475.00		4.000	12,228.63
5/15/2035		73,375.00	73,375.00	508,850.00		
11/15/2035	370,000.00	73,375.00	443,375.00		4.000	12,228.63
5/15/2036		65,975.00	65,975.00	509,350.00		
11/15/2036	385,000.00	65,975.00	450,975.00		4.000	12,228.63
5/15/2037		58,275.00	58,275.00	509,250.00		
11/15/2037	400,000.00	58,275.00	458,275.00		4.250	12,228.63
5/15/2038		49,775.00	49,775.00	508,050.00		
11/15/2038	420,000.00	49,775.00	469,775.00		4.250	12,228.63
5/15/2039		40,850.00	40,850.00	510,625.00		
11/15/2039	435,000.00	40,850.00	475,850.00		4.250	12,228.63
5/15/2040		31,606.00	31,606.00	507,456.00		
11/15/2040	455,000.00	31,606.00	486,606.00		4.250	12,228.63
5/15/2041		21,938.00	21,938.00	508,544.00		
11/15/2041	475,000.00	21,938.00	496,938.00		4.500	12,228.63
5/15/2042		11,250.00	11,250.00	508,188.00		
11/15/2042	500,000.00	11,250.00	511,250.00		4.500	12,228.63
5/15/2043				511,250.00		
	<u>6,755,000.00</u>	<u>3,423,428.00</u>	<u>10,178,428.00</u>	<u>10,178,428.00</u>		<u>244,572.50</u>

Water Tower & Plant	44.41%	\$ 3,000,000.00	200-500-817.00
Water Well	29.61%	\$ 2,000,000.00	200-500-817.00
H2O to north end of airport	2.07%	\$ 140,000.00	200-500-817.00
Hollister Gas Regulator	4.66%	\$ 315,000.00	300-500-817.00
Pecan Lakes Loop System	19.25%	\$ 1,300,000.00	300-500-817.00
		<u>\$ 6,755,000.00</u>	

		<u>Principal</u>	<u>Interest</u>		
<b>FY 2023-24</b>					
Water Tower & Plant	44.41%	91,043.67	136,116.06	200-500-817.00	
Water Well	29.61%	60,695.78	90,744.04	200-500-817.00	
H2O to north end of airport	2.07%	4,248.70	6,352.08	200-500-817.00	389,200.34
Hollister Gas Regulator	4.66%	9,559.59	14,292.19	300-500-817.00	
Pecan Lakes Loop System	19.25%	39,452.26	58,983.63	300-500-817.00	122,287.66
		<u>205,000.00</u>	<u>306,488.00</u>	-	

City of Navasota  
2017 General Obligaion Refunding Bonds  
\$8,145,000  
\$ 684,428 Premium

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Year</u> <u>Total</u>	<u>%</u> <u>Coupon</u>
11/15/2023	545,000.00	107,700.00	652,700.00		4.000
5/15/2024		96,800.00	96,800.00	749,500.00	
11/15/2024	565,000.00	96,800.00	661,800.00		4.000
5/15/2025		85,500.00	85,500.00	747,300.00	
11/15/2025	590,000.00	85,500.00	675,500.00		4.000
5/15/2026		73,700.00	73,700.00	749,200.00	
11/15/2026	610,000.00	73,700.00	683,700.00		4.000
5/15/2027		61,500.00	61,500.00	745,200.00	
11/15/2027	635,000.00	61,500.00	696,500.00		3.000
5/15/2028		51,975.00	51,975.00	748,475.00	
11/15/2028	650,000.00	51,975.00	701,975.00		3.000
5/15/2029		42,225.00	42,225.00	744,200.00	
11/15/2029	675,000.00	42,225.00	717,225.00		3.000
5/15/2030		32,100.00	32,100.00	749,325.00	
11/15/2030	690,000.00	32,100.00	722,100.00		3.000
5/15/2031		21,750.00	21,750.00	743,850.00	
11/15/2031	715,000.00	21,750.00	736,750.00		3.000
5/15/2032		11,025.00	11,025.00	747,775.00	
11/15/2032	735,000.00	11,025.00	746,025.00		3.000
9/30/2033				746,025.00	
	<u>6,410,000.00</u>	<u>1,060,850.00</u>	<u>7,470,850.00</u>	<u>7,470,850.00</u>	

**City of Navasota**  
**2017 GO Ref - WATER**  
**\$2,256,000**

**City of Navasota**  
**2017 GO Ref - SEWER**  
**\$2,256,000**

**City of Navasota**  
**2017 GO Ref - GENERAL**  
**\$2,923,000**

<u>Fiscal Year</u>		<u>Fiscal Year</u>		<u>Fiscal Year</u>	
<u>Total</u>		<u>Total</u>		<u>Total</u>	
11/15/2023		11/15/2023		11/15/2023	
5/15/2024	188,000.00	5/15/2024	188,000.00	5/15/2024	373,500.00
11/15/2024		11/15/2024		11/15/2024	
5/15/2025	188,000.00	5/15/2025	188,000.00	5/15/2025	371,300.00
11/15/2025		11/15/2025		11/15/2025	
5/15/2026	188,000.00	5/15/2026	188,000.00	5/15/2026	373,200.00
11/15/2026		11/15/2026		11/15/2026	
5/15/2027	188,000.00	5/15/2027	188,000.00	5/15/2027	369,200.00
11/15/2027		11/15/2027		11/15/2027	
5/15/2028	188,000.00	5/15/2028	188,000.00	5/15/2028	372,475.00
11/15/2028		11/15/2028		11/15/2028	
5/15/2029	188,000.00	5/15/2029	188,000.00	5/15/2029	368,200.00
11/15/2029		11/15/2029		11/15/2029	
5/15/2030	188,000.00	5/15/2030	188,000.00	5/15/2030	373,325.00
11/15/2030		11/15/2030		11/15/2030	
5/15/2031	188,000.00	5/15/2031	188,000.00	5/15/2031	367,850.00
11/15/2031		11/15/2031		11/15/2031	
5/15/2032	188,000.00	5/15/2032	188,000.00	5/15/2032	371,775.00
11/15/2032		11/15/2032		11/15/2032	
9/30/2033	188,000.00	9/30/2033	188,000.00	9/30/2033	370,025.00
	<u>1,880,000.00</u>		<u>1,880,000.00</u>		<u>3,710,850.00</u>

City of Navasota  
2018 Tax Notes - EDC  
\$910,000

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Year</u> <u>Total</u>	<u>%</u> <u>Coupon</u>
11/15/2023	135,000.00	6,678.00	141,678.00		3.180
5/15/2024		4,531.50	4,531.50	146,209.50	
11/15/2024	140,000.00	4,531.50	144,531.50		3.180
5/15/2025		2,305.50	2,305.50	146,837.00	
11/15/2025	145,000.00	2,305.50	147,305.50		3.180
9/30/2026				147,305.50	
	<u>420,000.00</u>	<u>20,352.00</u>	<u>440,352.00</u>	<u>440,352.00</u>	

In 2018, the Navasota Economic Development Corporation approved to make annual payments on the 2018 Tax Note. The proceeds from the Tax Note were used to construct the new parking lot on Railroad Street north of W. Washington Avenue.

City of Navasota  
Government Capital Corporation  
\$291,939.95

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Year</u> <u>Total</u>	<u>87.33%</u> <u>General Fund</u>	<u>12.67%</u> <u>Utility Fund</u>
1/31/2024	31,510.75	3,210.53	34,721.28	34,721.28	\$ 30,323.50	\$ 4,397.78
1/31/2025	32,546.51	2,174.77	34,721.28	34,721.28	\$ 30,323.50	\$ 4,397.78
1/31/2026	33,616.32	1,104.96	34,721.28	34,721.28	\$ 30,323.50	\$ 4,397.78
	<u>97,673.58</u>	<u>6,490.26</u>	<u>104,163.84</u>	<u>104,163.84</u>	<u>90,970.51</u>	<u>13,193.33</u>

On February 8, 2016, the City entered into a financing agreement with Government Capital Corporation for the purpose of financing heavy equipment, vehicles and related equipment. Financing four 10 (ten) installments equal to \$ 34,721.28 beginning one-year from contract execution. Interest rate is 3.287%.

		% of Payment
2016 John Deere 310L EP Backhoe w/JD Link	\$ 73,700.00	25.24% Streets
BOMAG Model MW90AD-5 Tandem Roller & Equipment	\$ 31,833.00	10.90% Streets
2016 Frieghtliner M2-106-70	\$ 149,430.00	51.19% Sanitation
2016 Ford Super Duty Crew Cab Pickup	\$ 36,976.95	12.67% Gas
	<u>\$ 291,939.95</u>	<u>100.00%</u>

			<u>FY2023-24</u> <u>Principal</u>	<u>FY2023-24</u> <u>Interest</u>	<u>FY2023-24</u> <u>Total</u>
Streets - JD Backhoe	100-559-902.00	25.24%	7,954.86	810.50	8,765.36
Streets - Roller	100-559-902.00	10.90%	3,435.92	350.07	3,785.99
Sanitation - Frieghtliner	100-560-902.00	51.19%	16,128.84	1,643.32	17,772.15
Gas - SuperDuty CrewCab PU	300-513-902.00	12.67%	3,991.13	406.64	4,397.78
			<u>31,510.75</u>	<u>3,210.53</u>	<u>34,721.28</u>



**City of Navasota**  
**Capital One Public Funding**  
**\$3,660,222.70**

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Year</u> <u>Total</u>	<u>10.00%</u> <u>General Fund</u>	<u>90.00%</u> <u>Utility Fund</u>
11/1/2023	63,887.24	54,327.94	118,215.18		\$ -	\$ -
5/1/2024	62,881.75	53,289.77	116,171.52	234,386.70	\$ 23,438.67	\$ 210,948.03
11/1/2024	67,445.66	52,267.94	119,713.60		\$ -	\$ -
5/1/2025	66,384.15	51,171.95	117,556.10	237,269.70	\$ 23,726.97	\$ 213,542.73
11/1/2025	71,151.66	50,093.20	121,244.86		\$ -	\$ -
5/1/2026	70,031.84	48,936.99	118,968.83	240,213.69	\$ 24,021.37	\$ 216,192.32
11/1/2026	75,010.62	47,798.97	122,809.59		\$ -	\$ -
5/1/2027	73,830.05	46,580.05	120,410.10	243,219.69	\$ 24,321.97	\$ 218,897.72
11/1/2027	79,028.54	45,380.31	124,408.85		\$ -	\$ -
5/1/2028	77,784.75	44,096.10	121,880.85	246,289.70	\$ 24,628.97	\$ 221,660.73
11/1/2028	83,211.16	42,832.10	126,043.26		\$ -	\$ -
5/1/2029	81,901.53	41,479.91	123,381.44	249,424.70	\$ 24,942.47	\$ 224,482.23
11/1/2029	87,564.87	40,149.01	127,713.88		\$ -	\$ -
5/1/2030	86,186.73	38,726.09	124,912.82	252,626.70	\$ 25,262.67	\$ 227,364.03
11/1/2030	92,096.31	37,325.55	129,421.86		\$ -	\$ -
5/1/2031	90,646.85	35,828.99	126,475.84	255,897.70	\$ 25,589.77	\$ 230,307.93
11/1/2031	96,811.30	34,355.97	131,167.27		\$ -	\$ -
5/1/2032	95,287.63	32,782.79	128,070.42	259,237.69	\$ 25,923.77	\$ 233,313.92
11/1/2032	101,716.87	31,234.37	132,951.24		\$ -	\$ -
5/1/2033	100,115.99	29,581.47	129,697.46	262,648.70	\$ 26,264.87	\$ 236,383.83
11/1/2033	106,820.79	27,954.58	134,775.37		\$ -	\$ -
5/1/2034	105,139.58	26,218.75	131,358.33	266,133.70	\$ 26,613.37	\$ 239,520.33
11/1/2034	112,130.06	24,510.23	136,640.29		\$ -	\$ -
5/1/2035	110,365.30	22,688.11	133,053.41	269,693.70	\$ 26,969.37	\$ 242,724.33
11/1/2035	117,651.92	20,894.68	138,546.60		\$ -	\$ -
5/1/2036	115,800.26	18,982.83	134,783.09	273,329.69	\$ 27,332.97	\$ 245,996.72
11/1/2036	123,394.37	17,101.08	140,495.45		\$ -	\$ -
5/1/2037	121,452.33	15,095.92	136,548.25	277,043.70	\$ 27,704.37	\$ 249,339.33
11/1/2037	129,365.13	13,122.32	142,487.45		\$ -	\$ -
5/1/2038	127,329.11	11,020.14	138,349.25	280,836.70	\$ 28,083.67	\$ 252,753.03
11/1/2038	135,573.71	8,951.04	144,524.75		\$ -	\$ -
5/1/2039	133,439.98	6,747.97	140,187.95	284,712.70	\$ 28,471.27	\$ 256,241.43
11/1/2039	142,027.41	4,579.57	146,606.98		\$ -	\$ -
5/1/2040	139,792.10	2,271.62	142,063.72	288,670.70	\$ 28,867.07	\$ 259,803.63
	<u>3,343,257.55</u>	<u>1,078,378.31</u>	<u>4,421,635.86</u>	<u>4,421,635.86</u>	<u>442,163.59</u>	<u>3,979,472.27</u>

On August 29, 2019, the City entered into a financing agreement with Capital One Funding LLC for the purpose of financing Water Meters, Gas Meters, work on the Recreation Center, Work on the Public Library, work on the Sewer Plant Building, Vehicle Maintenance, and work on City Hall. Financing includes various payments until the year 2040. Interest rate is 3.25%. Below is the listed equipment financed (RED IS UTILITY FUND). These items are on the fixed asset listing placed into service in FY 2020. However, the City has opted to allocate the liability in a 90/10 split, with 90% being allocated to enterprise and the remainder is allocated to governmental

City of Navasota  
Lease Agreement  
\$838,222.00

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Year</u> <u>Total</u>
1/13/2024	98,860.78	17,034.12	115,894.90	115,894.90
1/13/2025	101,131.61	14,763.29	115,894.90	115,894.90
1/13/2026	103,454.60	12,440.30	115,894.90	115,894.90
1/13/2027	105,830.96	10,063.94	115,894.90	115,894.90
1/13/2028	108,261.89	7,633.01	115,894.90	115,894.90
1/13/2029	110,748.67	5,146.23	115,894.90	115,894.90
1/13/2030	113,292.56	2,602.34	115,894.90	115,894.90
	<u>741,581.07</u>	<u>69,683.23</u>	<u>811,264.30</u>	<u>811,264.30</u>

On January 13, 2022, the City entered into a financing agreement with Government Capital Corporation for the purpose of financing a fire engine. Financing includes eight (8) annual installments equal to \$115,894.90 beginning one-year from contract execution date. The interest rate is 2.297%.

City of Navasota  
Government Capital Corporation  
\$1,033,020.60

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Year</u> <u>Total</u>	<u>69.41%</u> <u>General Fund</u>	<u>30.59%</u> <u>Utility Fund</u>
2/3/2024	189,017.80	17,586.32	206,604.12	206,604.12	\$ 143,395.11	\$ 63,209.01
2/3/2025	193,268.81	13,335.31	206,604.12	206,604.12	\$ 143,395.11	\$ 63,209.01
2/3/2026	197,615.42	8,988.70	206,604.12	206,604.12	\$ 143,395.11	\$ 63,209.01
2/3/2027	202,059.80	4,544.32	206,604.12	206,604.12	\$ 143,395.11	\$ 63,209.01
	781,961.83	44,454.65	826,416.48	826,416.48	\$ 573,580.42	\$ 252,836.06

On February 3, 2022, the City entered into a financing agreement with Government Capital Corporation for the purpose of financing heavy equipment, vehicles and related equipment. Financing includes five (5) annual installments equal to \$206,604.12 beginning one-year from contract execution date. Interest rate is 2.249%. Below is the listed equipment financed (RED IS UTILITY FUND):

	<u>% of Payment</u>	
John Deere 6105E Cab Tractor	\$ 75,658.96	7.74% Sanitation
450K Crawler Dozer	126,850.00	12.98% Sanitation
TYMCO Model 60 Regenerative Air Sweeper	\$ 289,120.00	29.58% Streets
310L Backhoe Loaders (2)	\$ 186,819.00	19.11% Streets
Harben 4018 DTK 375 E180 High Pressure Sewer Jet	\$ -	0.00%
Vactor Impact Combination Sewer Cleaner	\$ 299,062.00	30.59%
	\$ 977,509.96	100.00%

			<u>FY2023-24</u> <u>Principal</u>	<u>FY2023-24</u> <u>Interest</u>	<u>FY2023-24</u> <u>Total</u>
Sanitation - JD Tractor	100-559-902.00	7.74%	14,629.92	1,361.18	15,991.09
Sanitation - Dozer	100-559-902.00	12.98%	24,528.56	2,282.15	26,810.71
Streets - Sweeper	100-560-902.00	29.58%	55,906.16	5,201.54	61,107.70
Streets - Backhoe	100-560-902.00	19.11%	36,124.56	3,361.05	39,485.61
Sewer - Jet Rig	400-516-902.00	0.00%	-	-	-
Sewer - Vac Truck	400-516-902.00	30.59%	57,828.61	5,380.41	63,209.01
			189,017.80	17,586.32	206,604.12

**Grimes Central Appraisal District  
P. O. Box 489  
Anderson, Texas 77830  
(936)873-2163 Ext 224  
Fax (936)873-2154**

August 1, 2023

The Honorable City Council  
City of Navasota  
P. O. Box 910  
Navasota, Texas 77868

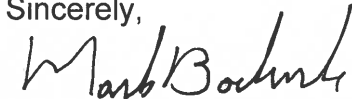
Gentlemen:

Pursuant to Chapter 26, Texas Property Tax Code and the interlocal agreement between the City of Navasota and the Grimes Central Appraisal District, I am submitting the following:

- (1) The 2023 Assessment Roll Grand Totals Reports for the City of Navasota with a total taxable value of \$687,555,617 (Line 21).
- (2) The no-new-revenue tax rate is \$0.5085 / \$ 100.
- (3) The voter-approval tax rate is \$0.5221 / \$100.
- (4) No-new-revenue tax rate and voter-approval tax rate calculations.
- (5) Tax Assessor-Collector's certification of 2022 excess debt collections and 2023 anticipated collection rate and other tax rate adoption information.
- (6) The 2023 tax rate must be adopted no later than September 30, 2023.

Please let me know what tax rate you **propose** to adopt, and I will be glad to assist you in completing the tax rate adoption process.

Sincerely,



Mark Boehnke  
Chief Appraiser  
Grimes County Appraisal District

COMPARISON OF 2022 AND 2023 TAXABLE VALUES				
TAXING UNIT	2022 TAXABLE VALUES	2023 TAXABLE VALUES	DIFFERENCE	PERCENT DIFFERENCE
City of Navasota	\$597,278,929	\$690,243,897	\$92,964,968	15.56%
2022 taxable values are as of supplement 29				
2023 taxable values are as of certification				
2023 taxable values include Chief Appraiser's value estimate of properties under protest				
Taxable values are freeze adjusted taxable (if applicable)				
City of Navasota includes the Brazos County portion				

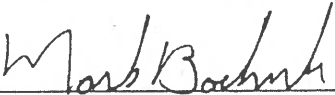
Grimes Central Appraisal District  
P. O. Box 489  
Anderson, Texas 77830  
(936)873-2163 Ext 224  
Fax (936)873-2154

 **COPY**

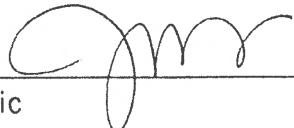
**Certification of 2023 Appraisal Roll  
For City of Navasota**

I, Mark Boehnke, Chief Appraiser for the Grimes Central Appraisal District, do solemnly swear that the attached is that portion of the approved appraisal roll of the Grimes Central Appraisal District for tax year 2023 which lists property taxable by the **City of Navasota** and constitutes the appraisal roll for the **City of Navasota**.

2023 Taxable Value	\$ 688,786,418
2023 Taxable Frozen Value	N/A
2023 Freeze Adjusted Taxable Value	N/A
Taxable Value of Property Under Protest for 2023	\$ 1,337,990
Taxable Value of Other Property Not Included in Certification for 2023	\$ 0.00
2023 Market Value	\$ 795,081,215
2023 Assessed (Appraised) Value	\$ 709,732,426
Total Freeze Ceiling Levy Estimate	N/A

  
\_\_\_\_\_  
Mark Boehnke  
Chief Appraiser

Sworn and subscribed to before me on this the 24<sup>th</sup> day of July 2023.

  
\_\_\_\_\_  
Notary Public  
State of Texas





# Assessment Roll Grand Totals Report

GRIMESCAD

Tax Year: 2023 As of: Certification

CNA - City Navasota (ARB Approved Totals)

Number of Properties: 5365

## Land Totals

Land - Homesite	(+)	\$47,779,060		
Land - Non Homesite	(+)	\$93,443,981		
Land - Ag Market	(+)	\$38,562,492		
Land - Timber Market	(+)	\$0		
Land - Exempt Ag/Timber Market	(+)	\$0		
<b>Total Land Market Value</b>	<b>(=)</b>	<b>\$179,785,533</b>	<b>(+)</b>	<b>\$179,785,533</b>

## Improvement Totals

Improvements - Homesite	(+)	\$365,530,500		
Improvements - Non Homesite	(+)	\$165,961,812		
<b>Total Improvements</b>	<b>(=)</b>	<b>\$531,492,312</b>	<b>(+)</b>	<b>\$531,492,312</b>

## Other Totals

Personal Property (520)		\$83,803,370	(+)	\$83,803,370	
Minerals (0)		\$0	(+)	\$0	
Autos (0)		\$0	(+)	\$0	
<b>Total Market Value</b>			<b>(=)</b>	<b>\$795,081,215</b>	<b>\$795,081,215</b>
<b>Total Market Value 100%</b>			<b>(=)</b>	<b>\$797,801,749</b>	
<b>Total Homestead Cap Adjustment (1048)</b>				<b>(-)</b>	<b>\$9,057,223</b>
<b>Total Exempt Property (206)</b>				<b>(-)</b>	<b>\$37,900,266</b>

## Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$38,562,492		
Ag Use (84)	(-)	\$171,192		
Timber Use (0)	(-)	\$0		
<b>Total Productivity Loss</b>	<b>(=)</b>	<b>\$38,391,300</b>	<b>(-)</b>	<b>\$38,391,300</b>
<b>Total Assessed</b>			<b>(=)</b>	<b>\$709,732,426</b>

## Exemptions

(HS Assd 287,973,704 )

(HS) Homestead Local (1584)	(+)	\$0		
(HS) Homestead State (1584)	(+)	\$0		
(O65) Over 65 Local (677)	(+)	\$7,623,529		
(O65) Over 65 State (677)	(+)	\$0		
(DP) Disabled Persons Local (48)	(+)	\$0		
(DP) Disabled Persons State (48)	(+)	\$0		
(DV) Disabled Vet (37)	(+)	\$426,400		
(DVX) Disabled Vet 100% (33)	(+)	\$8,457,609		
(DVXSS) DV 100% Surviving Spouse (2)	(+)	\$658,168		
(PRO) Prorated Exempt Property (3)	(+)	\$16,306		
(EXLOW) Exempt - Constructing or Rehabilitation L	(+)	\$305,037		
(EXRP) Exempt - Partial Religious (1)	(+)	\$190,790		
(AUTO) Lease Vehicles Ex (6)	(+)	\$3,167,369		
(HB366) House Bill 366 (71)	(+)	\$73,435		
(PC) Pollution Control (1)	(+)	\$27,365		
<b>Total Exemptions</b>	<b>(=)</b>	<b>\$20,946,008</b>	<b>(-)</b>	<b>\$20,946,008</b>
<b>Net Taxable (Before Freeze)</b>			<b>(=)</b>	<b>\$688,786,418</b>

# Assessment Roll Grand Totals Report

GRIMESCAD

Tax Year: 2023 As of: Certification

CNA - City Navasota (Under ARB Review Totals)

Number of Properties: 9

## Land Totals

Land - Homesite	(+)	\$104,490		
Land - Non Homesite	(+)	\$36,590		
Land - Ag Market	(+)	\$0		
Land - Timber Market	(+)	\$0		
Land - Exempt Ag/Timber Market	(+)	\$0		
<b>Total Land Market Value</b>	<b>(=)</b>	<b>\$141,080</b>	<b>(+)</b>	<b>\$141,080</b>

## Improvement Totals

Improvements - Homesite	(+)	\$841,380		
Improvements - Non Homesite	(+)	\$355,530		
<b>Total Improvements</b>	<b>(=)</b>	<b>\$1,196,910</b>	<b>(+)</b>	<b>\$1,196,910</b>

## Other Totals

Personal Property (0)		\$0	(+)	\$0
Minerals (0)		\$0	(+)	\$0
Autos (0)		\$0	(+)	\$0
<b>Total Market Value</b>		<b>(=)</b>	<b>\$1,337,990</b>	<b>\$1,337,990</b>
<b>Total Market Value 100%</b>		<b>(=)</b>	<b>\$1,337,990</b>	
<b>Total Homestead Cap Adjustment (0)</b>			<b>(-)</b>	<b>\$0</b>
<b>Total Exempt Property (0)</b>			<b>(-)</b>	<b>\$0</b>

## Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$0		
Ag Use (0)	(-)	\$0		
Timber Use (0)	(-)	\$0		
<b>Total Productivity Loss</b>	<b>(=)</b>	<b>\$0</b>	<b>(-)</b>	<b>\$0</b>
<b>Total Assessed</b>			<b>(=)</b>	<b>\$1,337,990</b>

## Exemptions

			(HS Assd	0 )
<b>Total Exemptions</b>	<b>(=)</b>	<b>\$0</b>	<b>(-)</b>	<b>\$0</b>
<b>Net Taxable (Before Freeze)</b>			<b>(=)</b>	<b>\$1,337,990</b>

X , 90  
\$1,204,191

## 2023 PRELIMINARY TOTALS

C4 - CITY OF NAVASOTA

Property Count: 12

Not Under ARB Review Totals

7/24/2023

10:30:11AM

Land		Value			
Homestead		0			
Non Homestead		55,793			
Ag Market		515,723			
Timber Market		0	Total Land	(+)	572,516
Improvement		Value			
Homestead		12,830			
Non Homestead		73	Total Improvements	(+)	12,903
Non Real		Count	Value		
Personal Property	7		169,796		
Mineral Property	0		0		
Autos	0		0	Total Non Real	(+)
				Market Value	=
					169,796
					755,215
Ag		Non Exempt	Exempt		
Total Productivity Market	515,723		0		
Ag Use	14,681		0	Productivity Loss	(-)
Timber Use	0		0	Appraised Value	*
Productivity Loss	501,042		0		254,173
				Homestead Cap	(-)
					0
				Assessed Value	=
					254,173
				Total Exemptions Amount	(-)
				(Breakdown on Next Page)	885
				Net Taxable	=
					253,288

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 1.40828 \* 253,288 \* (0.556000 / 100)

Certified Estimate of Market Value 755,215  
 Certified Estimate of Taxable Value 253,288

Tax Increment Finance Value 0  
 Tax Increment Finance Levy 0.00

# 2023 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Navasota

936-825-6450

Taxing Unit Name

Phone (area code and number)

200 McAlpine St., Navasota, Tx. 77868

www.navasotatx.gov

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 597,278,929
2.	<b>2022 tax ceilings.</b> Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 0
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 597,278,929
4.	<b>2022 total adopted tax rate.</b>	\$ 0.5560 /\$100
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.</b> <div style="margin-left: 20px;"> <b>A. Original 2022 ARB values:</b> ..... \$ 0  <b>B. 2022 values resulting from final court decisions:</b> ..... - \$ 0  <b>C. 2022 value loss.</b> Subtract B from A.<sup>3</sup> </div>	\$ 0
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b> <div style="margin-left: 20px;"> <b>A. 2022 ARB certified value:</b> ..... \$ 0  <b>B. 2022 disputed value:</b> ..... - \$ 0  <b>C. 2022 undisputed value.</b> Subtract B from A.<sup>4</sup> </div>	\$ 0
7.	<b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 597,278,929
9.	<b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.</b> Enter the 2022 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2022 taxable value lost because property first qualified for an exemption in 2023.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. <b>A. Absolute exemptions.</b> Use 2022 market value: ..... \$ 551,971 <b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value: ..... + \$ 456,000 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 1,007,971
11.	<b>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. <b>A. 2022 market value:</b> ..... \$ 0 <b>B. 2023 productivity or special appraised value:</b> ..... - \$ 0 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 1,007,971
13.	<b>2022 captured value of property in a TIF.</b> Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2022 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 596,270,958
15.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 3,315,266
16.	<b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. <sup>9</sup>	\$ 403
17.	<b>Adjusted 2022 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 3,315,669
18.	<b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup> <b>A. Certified values:</b> ..... \$ 688,039,706 <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ ..... <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0 <b>D. Tax increment financing:</b> Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 2,688,280 <b>E. Total 2023 value.</b> Add A and B, then subtract C and D.	\$ 686,351,426

<sup>5</sup> Tex. Tax Code §26.012(15)<sup>6</sup> Tex. Tax Code §26.012(15)<sup>7</sup> Tex. Tax Code §26.012(15)<sup>8</sup> Tex. Tax Code §26.03(c)<sup>9</sup> Tex. Tax Code §26.012(13)<sup>10</sup> Tex. Tax Code §26.012(13)<sup>11</sup> Tex. Tax Code §26.012, 26.04(c-2)<sup>12</sup> Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
A.	<b>2023 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ 1,204,191	
B.	<b>2023 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ 0	
C.	<b>Total value under protest or not certified.</b> Add A and B.	\$ 1,204,191
20.	<b>2023 tax ceilings.</b> Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 0
21.	<b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 687,555,617
22.	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18</sup>	\$ 1,651,120
23.	<b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2023. <sup>19</sup>	\$ 33,949,450
24.	<b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.	\$ 35,600,570
25.	<b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.	\$ 651,955,047
26.	<b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.5085 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21</sup>	\$ _____ /\$100

## SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2022 M&amp;O tax rate.</b> Enter the 2022 M&O tax rate.	\$ 0.4968 /\$100
29.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 597,278,929

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)

<sup>14</sup> Tex. Tax Code §26.01(c)

<sup>15</sup> Tex. Tax Code §26.01(d)

<sup>16</sup> Tex. Tax Code §26.012(6)(B)

<sup>17</sup> Tex. Tax Code §26.012(6)

<sup>18</sup> Tex. Tax Code §26.012(17)

<sup>19</sup> Tex. Tax Code §26.012(17)

<sup>20</sup> Tex. Tax Code §26.04(c)

<sup>21</sup> Tex. Tax Code §26.04(d)



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2022 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 2,967,281
31.	<b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b> <b>A. M&amp;O taxes refunded for years preceding tax year 2022.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. .... + \$ 351 <b>B. 2022 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. .... - \$ 0 <b>C. 2022 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0 <b>D. 2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 351 <b>E. Add Line 30 to 31D.</b>	\$ 2,967,632
32.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 651,955,047
33.	<b>2023 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.4551 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup> <b>If not applicable or less than zero, enter 0.</b> <b>A. 2023 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. .... \$ 0 <b>B. 2022 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ 0 <b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0 /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0 /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup> <b>If not applicable or less than zero, enter 0.</b> <b>A. 2023 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. .... \$ 0 <b>B. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... - \$ 0 <b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0 /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0 /\$100

<sup>22</sup> [Reserved for expansion]<sup>23</sup> Tex. Tax Code §26.044<sup>24</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup> <b>If not applicable or less than zero, enter 0.</b> <p><b>A. 2023 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ 0</p> <p><b>B. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	<p>\$ 0 /\$100</p>
37.	<b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup> <b>If not applicable or less than zero, enter 0.</b> <p><b>A. 2023 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. .... \$ 0</p> <p><b>B. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. .... \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$ 0 /\$100</p>
38.	<b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. <p><b>A. Amount appropriated for public safety in 2022.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ 0</p> <p><b>B. Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ 0 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$ 0 /\$100</p>
39.	<b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	<p>\$ 0.4551 /\$100</p>
40.	<b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero. <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... \$ 580,168</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ 0.0889 /\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	<p>\$ 0.5440 /\$100</p>
41.	<b>2023 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. <b>- or -</b> <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	<p>\$ 0.5630 /\$100</p>

<sup>25</sup> Tex. Tax Code §26.0442<sup>26</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<b>Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred  If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0 /\$100
42.	<b>Total 2023 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.  <b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup>  Enter debt amount ..... \$ 749,500 <b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0 <b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0 <b>D. Subtract amount paid</b> from other resources ..... - \$ 376,000 <b>E. Adjusted debt.</b> Subtract B, C and D from A.	\$ 373,500
43.	<b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 0
44.	<b>Adjusted 2023 debt.</b> Subtract Line 43 from Line 42E.	\$ 373,500
45.	<b>2023 anticipated collection rate.</b> <b>A.</b> Enter the 2023 anticipated collection rate certified by the collector. <sup>30</sup> ..... 100.00 % <b>B.</b> Enter the 2022 actual collection rate. .... 102.00 % <b>C.</b> Enter the 2021 actual collection rate. .... 106.00 % <b>D.</b> Enter the 2020 actual collection rate. .... 103.00 % <b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup>	102.00 %
46.	<b>2023 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 366,176
47.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 687,555,617
48.	<b>2023 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0532 /\$100
49.	<b>2023 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.6162 /\$100
D49.	<b>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ /\$100

<sup>27</sup> Tex. Tax Code §26.042(a)<sup>28</sup> Tex. Tax Code §26.012(7)<sup>29</sup> Tex. Tax Code §26.012(10) and 26.04(b)<sup>30</sup> Tex. Tax Code §26.04(b)<sup>31</sup> Tex. Tax Code §26.04(h), (h-1) and (h-2)



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0 /\$100

### SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2022.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 647,065
53.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 687,555,617
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.0941 /\$100
55.	<b>2023 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.5085 /\$100
56.	<b>2023 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.5085 /\$100
57.	<b>2023 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.6162 /\$100
58.	<b>2023 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.5221 /\$100

### SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 687,555,617
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.5221 /\$100

<sup>32</sup> Tex. Tax Code §26.041(d)

<sup>33</sup> Tex. Tax Code §26.041(f)

<sup>34</sup> Tex. Tax Code §26.041(d)

<sup>35</sup> Tex. Tax Code §26.04(c)

<sup>36</sup> Tex. Tax Code §26.04(c)

<sup>37</sup> Tex. Tax Code §26.045(d)

<sup>38</sup> Tex. Tax Code §26.045(f)

**SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate**

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>42</sup>

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>43</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
<b>63.</b>	<b>Year 3 component.</b> Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.5560 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.0255 /\$100
C.	Subtract B from A.....	\$ 0.5305 /\$100
D.	Adopted Tax Rate.....	\$ 0.5560 /\$100
E.	Subtract D from C.....	\$ -0.0255 /\$100
<b>64.</b>	<b>Year 2 component.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.5948 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.0046 /\$100
C.	Subtract B from A.....	\$ 0.5902 /\$100
D.	Adopted Tax Rate.....	\$ 0.5693 /\$100
E.	Subtract D from C.....	\$ 0.0209 /\$100
<b>65.</b>	<b>Year 1 component.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 65).....	\$ 0.5739 /\$100
B.	Unused increment rate (Line 64).....	\$ 0 /\$100
C.	Subtract B from A.....	\$ 0.5739 /\$100
D.	Adopted Tax Rate.....	\$ 0.5693 /\$100
E.	Subtract D from C.....	\$ 0.0046 /\$100
<b>66.</b>	<b>2023 unused increment rate.</b> Add Lines 63E, 64E and 65E.	\$ 0 /\$100
<b>67.</b>	<b>Total 2023 voter-approval tax rate, including the unused increment rate.</b> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.5221 /\$100

<sup>39</sup> Tex. Tax Code §26.013(a)

<sup>40</sup> Tex. Tax Code §26.013(c)

<sup>41</sup> Tex. Tax Code §26.0501(a) and (c)

<sup>42</sup> Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022

<sup>43</sup> Tex. Tax Code §26.063(a)(1)

<sup>44</sup> Tex. Tax Code §26.012(8-a)

<sup>45</sup> Tex. Tax Code §26.063(a)(1)



## SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup> This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2023 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.4551 /\$100
69.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 687,555,617
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.0727 /\$100
71.	<b>2023 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0532 /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ 0.5810 /\$100

## SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>46</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>47</sup>

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.5560 /\$100
74.	<b>Adjusted 2022 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	<b>Increase in 2022 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 596,270,958
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 651,955,047
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0 /\$100

<sup>46</sup> Tex. Tax Code §26.042(b)

<sup>47</sup> Tex. Tax Code §26.042(f)

<sup>48</sup> Tex. Tax Code §26.042(c)

<sup>49</sup> Tex. Tax Code §26.042(b)



Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	<b>2023 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.5221 /\$100

## SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.5085 /\$100

As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

**Voter-approval tax rate.** ..... \$ 0.5221 /\$100

As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).

Indicate the line number used: 58

**De minimis rate.** ..... \$ 0.5810 /\$100

If applicable, enter the 2023 de minimis rate from Line 72.

## SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.<sup>50</sup>

print  
here

Mark Boehnke, Tax Assessor

Printed Name of Taxing Unit Representative

sign  
here

Taxing Unit Representative

Date

<sup>50</sup> Tex. Tax Code §§26.04(c-2) and (d-2)

## Grimes Central Appraisal District

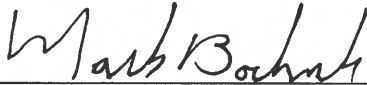
P. O. Box 489  
Anderson, Texas 77830  
(936)873-2163 Ext 224  
Fax (936)873-2154

### Tax Assessor- Collector's Certification of 2022 Excess Debt Collection And 2023 Anticipated Collection Rate

I, Mark Boehnke, Chief Appraiser of the Grimes Central Appraisal District and Tax Assessor-Collector for the City of Navasota, do hereby certify to the City Council of the City of Navasota, the following:

2022 Excess Debt Collections                      -0-

2023 Anticipated Collection Rate              100.00 %

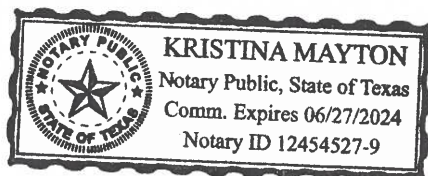


Mark Boehnke  
Chief Appraiser

Sworn and subscribed to before me on this the 28 day of July, 2023.



Notary Public  
Grimes County  
State of Texas



COMPENSATION PAY RANGES 2024

Grade	Annualized			Hourly			Job Title
	New Grade Minimum	New Grade Midpoint	New Grade Maximum	New Grade Minimum	New Grade Midpoint	New Grade Maximum	
13	\$ 124,500	\$ 166,000	\$ 208,000	\$ 59.86	\$ 79.81	\$ 100.00	City Manager
12	\$ 101,200	\$ 126,500	\$ 152,000	\$ 48.65	\$ 60.82	\$ 73.08	Assistant City Manager
11	\$ 92,000	\$ 115,000	\$ 138,000	\$ 44.23	\$ 55.29	\$ 66.35	Chief Financial Officer
							Chief of Police
							Fire Chief / Emergency Management Coordinator
							City Secretary
10	\$ 80,000	\$ 100,000	\$ 120,000	\$ 38.46	\$ 48.08	\$ 57.69	Development Services Director
							Economic Development Director
							Marketing & Communications Director / PIO
							Public Works Director
9	\$ 66,000	\$ 82,500	\$ 99,000	\$ 31.73	\$ 39.66	\$ 47.60	Assistant Fire Chief
							Assistant Police Chief
							Assistant Public Works Director
							City Engineer
							Human Resources Director
							Library Director
8	\$ 58,000	\$ 72,500	\$ 87,000	\$ 27.88	\$ 34.86	\$ 41.83	Accounting Manager
							Building Official
							Public Works Superintendent
							Fire Marshal
							Graduate Civil Engineer
							Main Street Manager
							Parks & Recreation Manager
							Utilities Superintendent
7	\$ 50,000	\$ 62,500	\$ 75,000	\$ 24.04	\$ 30.05	\$ 36.06	Emergency Management Coordinator
							Facilities Maintenance Manager
							Information Technology Specialist
							Project Manager
							Utility Supervisor/ Sr Gas Operator
6	\$ 44,000	\$ 55,000	\$ 66,000	\$ 21.15	\$ 26.44	\$ 31.73	Financial Analyst
							Grants Coordinator
							Human Resources Generalist
							Senior Building Inspector/ Plans Reviewer
							Utility Billing Manager
5	\$ 42,500	\$ 50,000	\$ 58,000	\$ 20.43	\$ 24.04	\$ 27.88	Building Inspector
							Code Enforcement Specialist, Senior
							Executive Administrative Assistant
							Librarian
							Municipal Court Administrator
							Office Supervisor, Police

COMPENSATION PAY RANGES 2024

Grade	Annualized			Hourly			Job Title
	New Grade Minimum	New Grade Midpoint	New Grade Maximum	New Grade Minimum	New Grade Midpoint	New Grade Maximum	
4	\$ 38,000	\$ 45,000	\$ 52,000	\$ 18.27	\$ 21.63	\$ 25.00	Accounting Technician
							Code Enforcement Specialist
							Human Resources Specialist
							Parks and Facilities Crew Leader
							Property Room Coordinator
							Senior Vehicle Services Mechanic
							Streets and Sanitation Crew Leader
							Utility Maintenance Crew Leader
3	\$ 34,000	\$ 40,000	\$ 46,000	\$ 16.35	\$ 19.23	\$ 22.12	Administrative Assistant
							Administrative Assistant, Public Works
							Streets and Sanitation Heavy Equipment Operator
							Utility Heavy Equipment Operator
2	\$ 32,300	\$ 38,000	\$ 44,000	\$ 15.53	\$ 18.27	\$ 21.15	Administrative Clerk
							Animal Control Officer
							Building Custodian, Senior
							Gas Technician
							Meter Maintenance Worker
							Meter Service Technician
							Municipal Court Clerk
							Permit Clerk, Senior
							Records Clerk
							Streets and Sanitation Worker
							Truck Driver
							Utility Billing Clerk
							Utility Technician
							Vehicle Services Technician
1	\$ 31,200	\$ 34,700	\$ 38,200	\$ 15.00	\$ 16.68	\$ 18.37	Animal Control Assistant
							Building Custodian
							Library Clerk
							Parks and Facilities Maintenance Laborer
							Permit Clerk
							Receptionist
							Receptionist, Finance
							Streets and Sanitation Maintenance Laborer
							Utility Maintenance Laborer

COMPENSATION PAY RANGES 2024

Grade	Annualized			Hourly			Job Title
	New Grade Minimum	New Grade Midpoint	New Grade Maximum	New Grade Minimum	New Grade Midpoint	New Grade Maximum	
<b>W3</b>	\$ 42,500	\$ 50,000	\$ 57,500	\$ 20.43	\$ 24.04	\$ 27.64	W/WW Operator, Chief/Lead
<b>W2</b>	\$ 38,200	\$ 45,000	\$ 51,800	\$ 18.37	\$ 21.63	\$ 24.90	W/WW Operator II
<b>W1</b>	\$ 35,100	\$ 39,000	\$ 42,900	\$ 16.88	\$ 18.75	\$ 20.63	W/WW Operator I
<b>G2</b>	\$ 38,200	\$ 45,000	\$ 51,800	\$ 18.37	\$ 21.63	\$ 24.90	Gas Distribution System Operator, Senior
<b>G1</b>	\$ 35,100	\$ 39,000	\$ 42,900	\$ 16.88	\$ 18.75	\$ 20.63	Gas Distribution System Operator
<b>PT2</b>	\$ 31,200	\$ 34,667	\$ 38,133	\$ 15.00	\$ 16.67	\$ 18.33	Seasonal Head Lifeguard
<b>PT1</b>	\$ 25,000	\$ 28,000	\$ 31,000	\$ 12.02	\$ 13.46	\$ 14.90	Part-time Facilities Attendant
							Seasonal Lifeguards
<b>P5</b>	\$ 64,130	\$ 71,256	\$ 78,381	\$ 29.37	\$ 32.63	\$ 35.89	Police Sergeant (2,184 hours)
<b>P4</b>	\$ 58,300	\$ 64,778	\$ 71,256	\$ 26.70	\$ 29.67	\$ 32.63	Police Corporal (2,184 hours)
<b>P3</b>	\$ 54,325	\$ 60,361	\$ 66,397	\$ 26.12	\$ 29.02	\$ 31.93	Police Investigator (2,080 hours)
<b>P2</b>	\$ 53,000	\$ 58,889	\$ 64,778	\$ 24.27 / \$25.48	\$ 26.97 / \$28.31	\$ 29.67 / \$31.14	Police Officer (2,184 hours)
							Police Officer/School Resource Officer (2,080 hours)
<b>P1</b>	\$ 1,325			\$ 21.16			Police Cadet (2,080 hours)
<b>F2</b>	\$ 55,140	\$ 62,507	\$ 69,874	\$ 18.15	\$ 20.58	\$ 23.00	Fire Captain (2,912 hours)
<b>F1</b>	\$ 50,127	\$ 56,963	\$ 63,798	\$ 16.50	\$ 18.75	\$ 21.00	Firefighter / Driver (2,912 hours)
<b>F1PT</b>				\$ 15.00			Firefighter, Part-time
<b>C2</b>	\$ 45,425	\$ 53,400	\$ 61,000	\$ 21.84	\$ 25.68	\$ 29.33	Communications Operator Supervisor (2,080 hours)
<b>C1</b>	\$ 39,500	\$ 46,500	\$ 53,000	\$ 19.00	\$ 22.36	\$ 25.49	Communications Operator (2,080 hours)

**City of Navasota, Texas**  
**Water, Wastewater, and Natural Gas Rate Study**  
**Water Rates**

		<u>Current</u>		<u>FY 2022</u>		<u>FY 2023</u>		<u>FY 2024</u>		<u>FY 2025</u>		<u>FY 2026</u>		<u>FY 2027</u>
<b>Residential Inside</b>														
<b>Minimum Charge</b>														
0.75"	\$	15.92	\$	15.92	\$	17.23	\$	18.65	\$	20.19	\$	21.86	\$	23.66
1"		15.92		15.92		17.23		24.87		26.92		29.15		31.55
1.5"		15.92		15.92		17.23		40.41		43.75		47.36		51.26
2"		15.92		15.92		17.23		59.06		63.94		69.22		74.92
3"		15.92		15.92		17.23		102.58		111.05		120.23		130.13
4"		15.92		15.92		17.23		164.74		178.35		193.10		209.00
6"		15.92		15.92		17.23		320.16		346.60		375.26		406.16
<b>Volumetric Charge</b>														
0-2,000	\$	5.40	\$	5.40	\$	5.85	\$	6.33	\$	6.85	\$	7.42	\$	8.03
2,001-5,000		5.40		5.40		5.85		6.96		7.53		8.16		8.83
5,001-15,000		5.40		5.40		5.85		7.66		8.29		8.98		9.72
15,001+		5.40		5.40		5.85		8.43		9.12		9.88		10.69
<b>Residential Outside</b>														
<b>Minimum Charge</b>														
0.75"	\$	23.79	\$	23.79	\$	25.75	\$	27.87	\$	30.17	\$	32.66	\$	35.35
1"		23.79		23.79		25.75		37.16		40.23		43.55		47.13
1.5"		23.79		23.79		25.75		60.39		65.37		70.76		76.59
2"		23.79		23.79		25.75		88.26		95.54		103.42		111.94
3"		23.79		23.79		25.75		153.29		165.94		179.63		194.43
4"		23.79		23.79		25.75		246.19		266.50		288.50		312.26
6"		23.79		23.79		25.75		478.44		517.92		560.66		606.84
<b>Volumetric Charge</b>														
0-2,000	\$	8.20	\$	8.20	\$	8.88	\$	9.61	\$	10.40	\$	11.26	\$	12.19
2,001-5,000		8.20		8.20		8.88		10.57		11.44		12.39		13.41
5,001-15,000		8.20		8.20		8.88		11.63		12.59		13.64		14.76
15,001+		8.20		8.20		8.88		12.79		13.85		15.01		16.24
<b>Commercial Inside</b>														
<b>Minimum Charge</b>														
0.75"	\$	30.37	\$	30.37	\$	32.88	\$	35.59	\$	38.53	\$	41.71	\$	45.15
1"		30.37		30.37		43.84		47.45		51.37		55.61		60.20
1.5"		30.37		30.37		71.24		77.11		83.48		90.37		97.83
2"		30.37		30.37		104.12		112.70		122.01		132.08		142.98
3"		30.37		30.37		180.84		195.75		211.92		229.41		248.33
4"		30.37		30.37		290.44		314.38		340.35		368.44		398.83
6"		30.37		30.37		564.44		610.96		661.43		716.02		775.08
<b>Volumetric Charge</b>														
All	\$	5.40	\$	5.40	\$	5.85	\$	6.33	\$	6.85	\$	7.42	\$	8.03



**City of Navasota, Texas**  
**Water, Wastewater, and Natural Gas Rate Study**  
**Water Rates**

		<u>Current</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
<b>Commercial Outside</b>								
<b>Minimum Charge</b>								
0.75"	\$	45.56	\$ 45.56	\$ 49.32	\$ 53.39	\$ 57.79	\$ 62.56	\$ 67.72
1"		45.56	45.56	65.76	71.19	77.05	83.41	90.29
1.5"		45.56	45.56	106.86	115.68	125.21	135.55	146.73
2"		45.56	45.56	156.18	169.07	183.00	198.11	214.45
3"		45.56	45.56	271.26	293.65	317.85	344.08	372.46
4"		45.56	45.56	435.66	471.61	510.48	552.61	598.19
6"		45.56	45.56	846.66	916.53	992.06	1,073.95	1,162.53
<b>Volumetric Charge</b>								
All	\$	8.20	\$ 8.20	\$ 8.88	\$ 9.61	\$ 10.40	\$ 11.26	\$ 12.19
<b>Industrial Inside</b>								
<b>Minimum Charge</b>								
0.75"	\$	43.39	\$ 43.39	\$ 46.97	\$ 50.85	\$ 55.05	\$ 59.59	\$ 64.51
1"		43.39	43.39	62.63	67.80	73.40	79.45	86.01
1.5"		43.39	43.39	101.77	110.18	119.28	129.11	139.77
2"		43.39	43.39	148.74	161.03	174.33	188.70	204.28
3"		43.39	43.39	258.34	279.68	302.78	327.75	354.81
4"		43.39	43.39	414.90	449.18	486.28	526.38	569.84
6"		43.39	43.39	806.32	872.93	945.03	1,022.96	1,107.42
<b>Volumetric Charge</b>								
All	\$	5.40	\$ 5.40	\$ 5.85	\$ 6.33	\$ 6.85	\$ 7.42	\$ 8.03
<b>Industrial Outside</b>								
<b>Minimum Charge</b>								
0.75"	\$	65.11	\$ 65.11	\$ 70.48	\$ 76.29	\$ 82.58	\$ 89.39	\$ 96.76
1"		65.11	65.11	93.97	101.72	110.11	119.19	129.01
1.5"		65.11	65.11	152.71	165.30	178.92	193.68	209.65
2"		65.11	65.11	223.19	241.59	261.50	283.07	306.41
3"		65.11	65.11	387.64	419.60	454.19	491.65	532.18
4"		65.11	65.11	622.57	673.90	729.46	789.61	854.71
6"		65.11	65.11	1,209.91	1,309.65	1,417.62	1,534.53	1,661.05
<b>Volumetric Charge</b>								
All	\$	8.20	\$ 8.20	\$ 8.88	\$ 9.61	\$ 10.40	\$ 11.26	\$ 12.19
<b>Irrigation Inside</b>								
<b>Minimum Charge</b>								
0.75"	\$	28.75	\$ 28.75	\$ 31.12	\$ 33.69	\$ 36.47	\$ 39.48	\$ 42.74
1"		28.75	28.75	41.49	44.92	48.63	52.64	56.99
1.5"		28.75	28.75	67.43	73.00	79.02	85.54	92.60
2"		28.75	28.75	98.55	106.69	115.49	125.02	135.34
3"		28.75	28.75	171.16	185.30	200.59	217.14	235.07
4"		28.75	28.75	274.89	297.60	322.15	348.74	377.54
6"		28.75	28.75	534.23	578.35	626.07	677.74	733.70
<b>Volumetric Charge</b>								
All	\$	5.10	\$ 5.10	\$ 5.52	\$ 5.98	\$ 6.47	\$ 7.00	\$ 7.58

**City of Navasota, Texas**  
**Water, Wastewater, and Natural Gas Rate Study**  
**Water Rates**

		<u>Current</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
<b>Airport Inside</b>								
<b>Minimum Charge</b>								
0.75"	\$	15.75	\$ 15.75	\$ 32.88	\$ 35.59	\$ 38.53	\$ 41.71	\$ 45.15
1"		15.75	15.75	43.84	47.45	51.37	55.61	60.20
1.5"		15.75	15.75	71.24	77.11	83.48	90.37	97.83
2"		15.75	15.75	104.12	112.70	122.01	132.08	142.98
3"		15.75	15.75	180.84	195.75	211.92	229.41	248.33
4"		15.75	15.75	290.44	314.38	340.35	368.44	398.83
6"		15.75	15.75	564.44	610.96	661.43	716.02	775.08
<b>Volumetric Charge</b>								
All	\$	5.40	\$ 5.40	\$ 5.85	\$ 6.33	\$ 6.85	\$ 7.42	\$ 8.03
<b>Airport Commercial Inside</b>								
<b>Minimum Charge</b>								
0.75"	\$	30.06	\$ 30.06	\$ 32.88	\$ 35.59	\$ 38.53	\$ 41.71	\$ 45.15
1"		30.06	30.06	43.84	47.45	51.37	55.61	60.20
1.5"		30.06	30.06	71.24	77.11	83.48	90.37	97.83
2"		30.06	30.06	104.12	112.70	122.01	132.08	142.98
3"		30.06	30.06	180.84	195.75	211.92	229.41	248.33
4"		30.06	30.06	290.44	314.38	340.35	368.44	398.83
6"		30.06	30.06	564.44	610.96	661.43	716.02	775.08
<b>Volumetric Charge</b>								
All	\$	5.40	\$ 5.40	\$ 5.85	\$ 6.33	\$ 6.85	\$ 7.42	\$ 8.03
<b>Nursing Home Inside</b>								
<b>Minimum Charge</b>								
0.75"	\$	15.92	\$ 15.92	\$ 32.88	\$ 35.59	\$ 38.53	\$ 41.71	\$ 45.15
1"		15.92	15.92	43.84	47.45	51.37	55.61	60.20
1.5"		15.92	15.92	71.24	77.11	83.48	90.37	97.83
2"		15.92	15.92	104.12	112.70	122.01	132.08	142.98
3"		15.92	15.92	180.84	195.75	211.92	229.41	248.33
4"		15.92	15.92	290.44	314.38	340.35	368.44	398.83
6"		15.92	15.92	564.44	610.96	661.43	716.02	775.08
<b>Volumetric Charge</b>								
All	\$	5.40	\$ 5.40	\$ 5.85	\$ 6.33	\$ 6.85	\$ 7.42	\$ 8.03
<b>School Inside</b>								
<b>Minimum Charge</b>								
0.75"	\$	30.37	\$ 30.37	\$ 32.88	\$ 35.59	\$ 38.53	\$ 41.71	\$ 45.15
1"		30.37	30.37	43.84	47.45	51.37	55.61	60.20
1.5"		30.37	30.37	71.24	77.11	83.48	90.37	97.83
2"		30.37	30.37	104.12	112.70	122.01	132.08	142.98
3"		30.37	30.37	180.84	195.75	211.92	229.41	248.33
4"		30.37	30.37	290.44	314.38	340.35	368.44	398.83
6"		30.37	30.37	564.44	610.96	661.43	716.02	775.08
<b>Volumetric Charge</b>								
All	\$	5.40	\$ 5.40	\$ 5.85	\$ 6.33	\$ 6.85	\$ 7.42	\$ 8.03

**City of Navasota, Texas**  
**Water, Wastewater, and Natural Gas Rate Study**  
**Water Rates**

		<u>Current</u>		<u>FY 2022</u>		<u>FY 2023</u>		<u>FY 2024</u>		<u>FY 2025</u>		<u>FY 2026</u>		<u>FY 2027</u>
<b>Water-Sewer Meters</b>														
<b>Minimum Charge</b>														
0.75"	\$	15.07	\$	15.07	\$	32.88	\$	35.59	\$	38.53	\$	41.71	\$	45.15
1"		15.07		15.07		43.84		47.45		51.37		55.61		60.20
1.5"		15.07		15.07		71.24		77.11		83.48		90.37		97.83
2"		15.07		15.07		104.12		112.70		122.01		132.08		142.98
3"		15.07		15.07		180.84		195.75		211.92		229.41		248.33
4"		15.07		15.07		290.44		314.38		340.35		368.44		398.83
6"		15.07		15.07		564.44		610.96		661.43		716.02		775.08
<b>Volumetric Charge</b>														
All	\$	5.10	\$	5.10	\$	5.85	\$	6.33	\$	6.85	\$	7.42	\$	8.03
<b>City Inside</b>														
<b>Minimum Charge</b>														
0.75"	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1"		-		-		-		-		-		-		-
1.5"		-		-		-		-		-		-		-
2"		-		-		-		-		-		-		-
3"		-		-		-		-		-		-		-
4"		-		-		-		-		-		-		-
6"		-		-		-		-		-		-		-
<b>Volumetric Charge</b>														
All	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
<b>No Charge</b>														
<b>Minimum Charge</b>														
0.75"	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1"		-		-		-		-		-		-		-
1.5"		-		-		-		-		-		-		-
2"		-		-		-		-		-		-		-
3"		-		-		-		-		-		-		-
4"		-		-		-		-		-		-		-
6"		-		-		-		-		-		-		-
<b>Volumetric Charge</b>														
All	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

**City of Navasota, Texas**  
**Water, Wastewater, and Natural Gas Rate Study**  
**Wastewater Rates**

		<u>Current</u>		<u>FY 2022</u>		<u>FY 2023</u>		<u>FY 2024</u>		<u>FY 2025</u>		<u>FY 2026</u>		<u>FY 2027</u>	
<b>Residential Inside</b>															
<b>Minimum Charge</b>															
	All	\$	26.43	\$	26.43	\$	31.06	\$	36.50	\$	38.96	\$	41.59	\$	44.40
<b>Volumetric Charge</b>															
	0-3,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	3,000+		2.79		2.79		3.28		3.85		4.11		4.39		4.69
<b>Residential Outside</b>															
<b>Minimum Charge</b>															
	All	\$	39.63	\$	39.63	\$	46.57	\$	54.72	\$	58.41	\$	62.35	\$	66.56
<b>Volumetric Charge</b>															
	0-3,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	3,000+		4.25		4.25		4.99		5.86		6.26		6.68		7.13
<b>Commercial Inside</b>															
<b>Minimum Charge</b>															
	All	\$	44.04	\$	44.04	\$	51.75	\$	60.81	\$	64.91	\$	69.29	\$	73.97
<b>Volumetric Charge</b>															
	0-3,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	3,000+		4.25		4.25		4.99		5.86		6.26		6.68		7.13
<b>Commercial Outside</b>															
<b>Minimum Charge</b>															
	All	\$	66.03	\$	66.03	\$	77.59	\$	91.17	\$	97.32	\$	103.89	\$	110.90
<b>Volumetric Charge</b>															
	0-3,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	3,000+		6.24		6.24		7.33		8.61		9.19		9.81		10.47
<b>Industrial Inside</b>															
<b>Minimum Charge</b>															
	All	\$	102.74	\$	102.74	\$	120.72	\$	141.85	\$	151.42	\$	161.64	\$	172.55
<b>Volumetric Charge</b>															
	0-3,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	3,000+		5.60		5.60		6.58		7.73		8.25		8.81		9.40
<b>Industrial Outside</b>															
<b>Minimum Charge</b>															
	All	\$	145.91	\$	145.91	\$	171.44	\$	201.44	\$	215.04	\$	229.56	\$	245.06
<b>Volumetric Charge</b>															
	0-3,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	3,000+		7.70		7.70		9.05		10.63		11.35		12.12		12.94

<p align="center"><b>City of Navasota, Texas</b>  <b>Water, Wastewater, and Natural Gas Rate Study</b>  <b>Wastewater Rates</b></p>
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		<u>Current</u>		<u>FY 2022</u>		<u>FY 2023</u>		<u>FY 2024</u>		<u>FY 2025</u>		<u>FY 2026</u>		<u>FY 2027</u>	
<b>Multi-Unit Inside</b>															
<b>Minimum Charge</b>															
	All	\$	26.43	\$	26.43	\$	31.06	\$	36.50	\$	38.96	\$	41.59	\$	44.40
<b>Volumetric Charge</b>															
	0-3,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	3,000+		2.79		2.79		3.28		3.85		4.11		4.39		4.69
<b>Airport Inside</b>															
<b>Minimum Charge</b>															
	All	\$	25.02	\$	25.02	\$	51.75	\$	60.81	\$	64.91	\$	69.29	\$	73.97
<b>Volumetric Charge</b>															
	0-3,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	3,000+		2.64		2.64		4.99		5.86		6.26		6.68		7.13
<b>Airport Commercial Inside</b>															
<b>Minimum Charge</b>															
	All	\$	41.26	\$	41.26	\$	51.75	\$	60.81	\$	64.91	\$	69.29	\$	73.97
<b>Volumetric Charge</b>															
	0-3,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	3,000+		3.98		3.98		4.99		5.86		6.26		6.68		7.13

<p align="center"><b>City of Navasota, Texas</b>  <b>Water, Wastewater, and Natural Gas Rate Study</b>  <b>Natural Gas Rates</b></p>
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		<u>Current</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
<b>Residential Inside</b>								
<b>Minimum Charge</b>								
	All	\$ 11.89	\$ 11.89	\$ 13.14	\$ 14.52	\$ 16.04	\$ 17.72	\$ 19.58
<b>Volumetric Charge</b>								
	All	\$ 3.82	\$ 3.82	\$ 4.22	\$ 4.66	\$ 5.15	\$ 5.69	\$ 6.29
<b>Residential Outside</b>								
<b>Minimum Charge</b>								
	All	\$ 17.81	\$ 17.81	\$ 19.68	\$ 21.75	\$ 24.03	\$ 26.55	\$ 29.34
<b>Volumetric Charge</b>								
	All	\$ 5.76	\$ 5.76	\$ 6.36	\$ 7.03	\$ 7.77	\$ 8.59	\$ 9.49
<b>Commercial Inside</b>								
<b>Minimum Charge</b>								
	All	\$ 11.89	\$ 11.89	\$ 13.14	\$ 14.52	\$ 16.04	\$ 17.72	\$ 19.58
<b>Volumetric Charge</b>								
	All	\$ 3.82	\$ 3.82	\$ 4.22	\$ 4.66	\$ 5.15	\$ 5.69	\$ 6.29
<b>Commercial Outside</b>								
<b>Minimum Charge</b>								
	All	\$ 17.81	\$ 17.81	\$ 19.68	\$ 21.75	\$ 24.03	\$ 26.55	\$ 29.34
<b>Volumetric Charge</b>								
	All	\$ 5.76	\$ 5.76	\$ 6.36	\$ 7.03	\$ 7.77	\$ 8.59	\$ 9.49
<b>Small Industrial Inside</b>								
<b>Minimum Charge</b>								
	All	\$ 11.01	\$ 11.01	\$ 12.17	\$ 13.45	\$ 14.86	\$ 16.42	\$ 18.14
<b>Volumetric Charge</b>								
	All	\$ 3.82	\$ 3.82	\$ 4.22	\$ 4.66	\$ 5.15	\$ 5.69	\$ 6.29
<b>Small Industrial Outside</b>								
<b>Minimum Charge</b>								
	All	\$ 16.31	\$ 16.31	\$ 18.02	\$ 19.91	\$ 22.00	\$ 24.31	\$ 26.86
<b>Volumetric Charge</b>								
	All	\$ 5.27	\$ 5.27	\$ 5.82	\$ 6.43	\$ 7.11	\$ 7.86	\$ 8.69
<b>Industrial Inside</b>								
<b>Minimum Charge</b>								
	All	\$ 14.98	\$ 14.98	\$ 16.55	\$ 18.29	\$ 20.21	\$ 22.33	\$ 24.67
<b>Volumetric Charge</b>								
	All	\$ 3.82	\$ 3.82	\$ 4.22	\$ 4.66	\$ 5.15	\$ 5.69	\$ 6.29
<b>Industrial Outside</b>								
<b>Minimum Charge</b>								
	All	\$ 22.47	\$ 22.47	\$ 24.83	\$ 27.44	\$ 30.32	\$ 33.50	\$ 37.02
<b>Volumetric Charge</b>								
	All	\$ 4.69	\$ 4.69	\$ 5.18	\$ 5.72	\$ 6.32	\$ 6.98	\$ 7.71



<p align="center"><b>City of Navasota, Texas</b>  <b>Water, Wastewater, and Natural Gas Rate Study</b>  <b>Natural Gas Rates</b></p>
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		<u>Current</u>		<u>FY 2022</u>		<u>FY 2023</u>		<u>FY 2024</u>		<u>FY 2025</u>		<u>FY 2026</u>		<u>FY 2027</u>	
<u>Large Industrial</u>															
<u>Minimum Charge</u>	All	\$	42.97	\$	42.97	\$	47.48	\$	52.47	\$	57.98	\$	64.07	\$	70.80
<u>Volumetric Charge</u>	All	\$	2.76	\$	2.76	\$	3.05	\$	3.37	\$	3.72	\$	4.11	\$	4.54
<u>Industrial - Contract</u>															
<u>Minimum Charge</u>	All	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
<u>Volumetric Charge</u>	All	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
<u>Schools</u>															
<u>Minimum Charge</u>	All	\$	11.89	\$	11.89	\$	13.14	\$	14.52	\$	16.04	\$	17.72	\$	19.58
<u>Volumetric Charge</u>	All	\$	3.79	\$	3.79	\$	4.22	\$	4.66	\$	5.15	\$	5.69	\$	6.29
<u>Centry Asphalt</u>															
<u>Minimum Charge</u>	All	\$	37.61	\$	37.61	\$	41.56	\$	45.92	\$	50.74	\$	56.07	\$	61.96
<u>Volumetric Charge</u>	All	\$	1.50	\$	1.50	\$	1.66	\$	1.83	\$	2.02	\$	2.23	\$	2.46
<u>Commodity Charge</u>															
<u>Minimum Charge</u>	All	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
<u>Volumetric Charge</u>	All	\$	0.10	\$	0.10	\$	0.11	\$	0.12	\$	0.13	\$	0.14	\$	0.15
<u>City</u>															
<u>Minimum Charge</u>	All	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
<u>Volumetric Charge</u>	All	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
<u>City Transport</u>															
<u>Minimum Charge</u>	All	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
<u>Volumetric Charge</u>	All	\$	0.18	\$	0.18	\$	0.20	\$	0.22	\$	0.24	\$	0.27	\$	0.30
<u>No Charge</u>															
<u>Minimum Charge</u>	All	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
<u>Volumetric Charge</u>	All	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

# GENERAL FUND LONG-TERM FINANCIAL PLAN

	Actual FY 2021-22	Budget 2022-23	EOY Estimate 2022-23	Budget 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
<b>Beginning Fund Balance</b>	\$4,709,134	\$6,904,941	\$6,904,941	\$5,660,016	\$4,291,289	\$4,066,873	\$4,204,464	\$4,703,892
<b>Revenues:</b>								
Taxes:								
Property Taxes	\$2,711,623	\$3,088,567	\$3,077,282	\$3,340,948	\$3,919,390	\$4,299,542	\$4,672,397	\$5,029,534
IDA's	439,792	485,000	513,464	546,360	617,387	691,473	767,535	844,289
PILOT	831,210	826,093	927,007	1,109,331	1,253,544	1,378,898	1,516,788	1,668,467
Sales Taxes	2,184,978	2,235,832	2,463,188	2,633,161	2,764,819	2,903,060	3,048,213	3,200,624
Mixed Beverage Taxes	37,577	40,000	40,135	43,895	46,090	48,394	50,814	53,355
Franchise Fees	334,515	357,000	339,498	354,000	371,700	390,285	409,799	430,289
Licenses & Permits:								
Right of Way	13,435	8,000	11,000	8,000	8,400	8,820	9,261	9,724
Building Permits	233,217	202,250	213,374	203,850	220,158	231,166	242,724	254,860
Development	12,400	14,600	9,050	10,600	11,130	11,687	12,271	12,884
Fire Inspections	2,768	2,000	1,250	2,000	2,100	2,205	2,315	2,431
Miscellaneous	2,005	2,300	1,935	1,550	1,628	1,709	1,794	1,884
Charges and Fines:								
EDC	0	0	0	0	0	0	0	0
Utility	1,759,740	1,809,459	1,975,892	2,198,177	2,308,086	2,423,490	2,544,665	2,671,898
Drainage	561,679	596,454	593,898	603,558	633,736	665,423	698,694	733,629
Solid Waste	1,472,061	1,504,777	1,539,205	1,646,152	1,728,460	1,814,883	1,905,627	2,000,908
Fines & Forfeitures	84,022	98,000	179,840	179,840	188,832	198,274	208,187	218,597
Other Revenues:								
Intergovernmental / Grants	336,683	552,041	303,204	315,746	331,533	348,110	365,515	383,791
Loan Proceeds	1,613,750	0	0	0	0	0	0	0
Fees	21,264	55,900	32,853	44,500	46,725	49,061	51,514	54,090
Lease / Rental Income	54,132	54,000	68,265	61,800	64,890	68,135	71,541	75,118
Interest Income	42,730	30,000	42,000	42,000	44,100	46,305	48,620	51,051
Contributions & Donations	45,841	28,000	38,204	56,500	59,325	62,291	65,406	68,676
Sale of Property & Miscellaneous	347,302	286,450	419,486	234,425	246,146	258,454	271,376	284,945
Transfers	0	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>\$13,142,727</b>	<b>\$12,276,723</b>	<b>\$12,790,030</b>	<b>\$13,636,393</b>	<b>\$14,868,178</b>	<b>\$15,901,664</b>	<b>\$16,965,059</b>	<b>\$18,051,044</b>
<b>Expenditures:</b>								
Personnel Services	\$4,844,972	\$6,988,371	\$ 6,212,874	\$ 7,559,805	\$8,035,468	\$8,534,966	\$9,059,383	\$9,609,850
Materials & Supplies	983,833	895,265	908,865	1,139,609	1,173,797	1,209,011	1,245,282	1,282,640
Maintenance & Services	2,351,279	2,401,446	2,583,827	2,863,278	2,949,176	3,037,652	3,128,781	3,222,645
Utilities	357,801	375,160	336,572	358,717	369,479	380,563	391,980	391,980
Professional Fees	541,016	910,598	747,624	774,267	797,495	821,420	846,062	871,444
Bond & Loan Debt	453,727	1,000	20,415	23,938	24,656	25,396	26,158	26,942
Miscellaneous	383,211	344,203	323,576	405,928	418,106	430,649	443,568	456,876
Capital Outlay	1,027,376	1,299,052	2,901,202	1,755,161	1,200,000	1,200,000	1,200,000	1,200,000
Transfers	0	0	0	124,417	124,417	124,417	124,417	124,417
<b>Total Expenditures</b>	<b>\$10,943,213</b>	<b>\$13,215,095</b>	<b>\$14,034,955</b>	<b>\$15,005,120</b>	<b>\$15,092,594</b>	<b>\$15,764,073</b>	<b>\$16,465,631</b>	<b>\$17,186,794</b>
Adjustments (including future savings)	(3,706)	0						
<b>Ending Fund Balance</b>	<b>\$6,904,941</b>	<b>\$5,966,569</b>	<b>\$5,660,016</b>	<b>\$4,291,289</b>	<b>\$4,066,873</b>	<b>\$4,204,464</b>	<b>\$4,703,892</b>	<b>\$5,568,142</b>
<b>Calculation of available funds:</b>								
Ending fund balance	\$6,904,941	\$5,966,569	\$5,660,016	\$4,291,289	\$4,066,873	\$4,204,464	\$4,703,892	\$5,568,142
Less minimum fund requirements	(2,735,803)	(3,303,774)	(3,508,739)	(3,751,280)	(3,773,149)	(3,941,018)	(4,116,408)	(4,296,698)
<b>Excess funds available</b>	<b>\$4,169,138</b>	<b>\$2,662,795</b>	<b>\$2,151,278</b>	<b>\$540,009</b>	<b>\$293,725</b>	<b>\$263,446</b>	<b>\$587,484</b>	<b>\$1,271,444</b>
<b>Tax Rate Variable:</b>								
General fund	\$0.49120	\$0.50090	\$0.49680	\$0.46890	\$0.52210	\$0.52210	\$0.52210	\$0.52210
Debt service fund	0.07810	0.06840	0.05920	0.05320				
<b>Total tax rate</b>	<b>\$0.56930</b>	<b>\$0.56930</b>	<b>\$0.55600</b>	<b>\$0.52210</b>	<b>\$0.52210</b>	<b>\$0.52210</b>	<b>\$0.52210</b>	<b>\$0.52210</b>
<b>Staffing variable</b>								
Full time equivalent positions		104.5	98.5	107.5	110.5	113.5	116.5	119.5
Average Salary & Benefit per FTE		\$66,906	\$63,107	\$70,356	\$72,752	\$75,231	\$77,796	\$80,451

Variable Factors	DO NOT CHANGE ITEMS IN RED & SHADED GREEN				
Assessed Value (Billion \$)	688.786	778.328	871.728	967.618	1064.379
M&O Property Tax Rate	0.4689	0.4868	0.4768	0.4668	0.4568
Assessed Valuation Increase	14.93%	13%	12%	11%	10%
Sales Tax	8.6%	5%	5%	5%	5%
Building Permits	203,850	8%	5%	5%	5%
Other Revenues	varies	5%	5%	5%	5%
PILOT		13%	10%	10%	10%
<b>Expenditures</b>					
Added Positions	8.0	3.0	3.0	3.0	3.0
Pay Increase	0.0%	4%	4%	4%	4%
Other Expenditures	varies	3%	3%	3%	3%
Capital	1,755,161	1,200,000	1,200,000	1,200,000	1,200,000

# WATER FUND LONG-TERM FINANCIAL PLAN

	Actual FY 2021-22	Budget 2022-23	EOY Estimate 2022-23	Budget 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
<b>Beginning Cash &amp; Investments</b>	\$3,513,669	\$3,752,224	\$3,752,224	\$6,843,716	\$2,687,107	\$2,434,054	\$2,357,445	\$2,389,590
<b>Revenues</b>								
Water Sales	\$2,346,270	\$2,059,963	\$2,280,517	\$3,079,330	\$3,358,933	\$3,663,924	\$3,996,609	\$4,359,501
Utility Improvement Fee	458,842	506,652	526,872	546,402	551,866	557,385	562,959	568,588
Penalties & Service Charges	97,494	95,000	98,000	95,000	95,950	96,910	97,879	98,857
Meters & Water Taps	37,702	33,500	43,165	38,500	38,885	39,274	39,667	40,063
Grant Funds	0	1,983,750	0	1,983,750	0	0	0	0
Bond Proceeds	0	4,746,250	4,746,250	0	0	0	0	0
Miscellaneous Income	13,124	6,000	9,000	6,000	6,060	6,121	6,182	6,244
Interest Income	11,622	10,000	12,000	11,500	11,615	11,731	0	0
<b>Total Revenues</b>	<b>\$2,965,054</b>	<b>\$9,441,115</b>	<b>\$7,715,804</b>	<b>\$5,760,482</b>	<b>\$4,063,309</b>	<b>\$4,375,344</b>	<b>\$4,703,294</b>	<b>\$5,073,253</b>
<b>Expenses</b>								
Personnel Services	\$271,597	\$504,370	\$436,256	\$508,925	\$609,957	\$634,355	\$739,023	\$768,584
Materials & Supplies	48,833	47,500	44,500	55,800	57,474	59,198	60,974	62,803
Maintenance & Services	1,013,175	1,141,153	1,593,201	1,824,328	1,879,058	1,935,430	1,993,492	2,053,297
Utilities	136,600	115,000	123,833	130,025	133,926	137,944	142,082	146,344
Depreciation	398,388	200,000	450,000	475,000	489,250	503,928	519,045	534,617
Professional Fees	42,656	466,500	370,702	33,500	34,505	35,540	36,606	37,705
Miscellaneous (Transfers out)	868,179	822,806	923,300	1,220,832	1,257,457	1,295,181	1,334,036	1,374,057
Capital Outlay	26,879	6,761,490	1,014,739	6,005,065	201,212	207,248	213,466	219,870
<b>Total Expenses</b>	<b>\$2,833,654</b>	<b>\$10,058,819</b>	<b>\$5,074,312</b>	<b>\$10,392,091</b>	<b>\$4,805,613</b>	<b>\$4,955,881</b>	<b>\$5,190,195</b>	<b>\$5,353,291</b>
<b>Beg Balance, Revenue &amp; Exp</b>	<b>\$3,645,069</b>	<b>\$3,134,520</b>	<b>\$6,393,716</b>	<b>\$2,212,107</b>	<b>\$1,944,804</b>	<b>\$1,853,517</b>	<b>\$1,870,544</b>	<b>\$2,109,552</b>
Depreciation	398,388	200,000	450,000	475,000	489,250	503,928	519,045	534,617
Adjustments per audit report	(291,233)	(1)	0	0	0	0	0	0
<b>Calculation of available funds:</b>								
Ending Cash & Investments	\$3,752,224	\$3,334,519	\$6,843,716	\$2,687,107	\$2,434,054	\$2,357,445	\$2,389,590	\$2,644,168
Less minimum fund requirements	(608,697)	(782,205)	(908,908)	(983,271)	(1,079,091)	(1,112,988)	(1,167,787)	(1,204,669)
<b>Excess funds available</b>	<b>\$3,143,527</b>	<b>\$2,552,314</b>	<b>\$5,934,808</b>	<b>\$1,703,836</b>	<b>\$1,354,963</b>	<b>\$1,244,457</b>	<b>\$1,221,802</b>	<b>\$1,439,500</b>
<b>Staffing variable</b>								
Full time equivalent positions	6.00	6.00	7.00	7.00	8.00	8.00	9.00	9.00
Average cost per FTE	\$53,405	\$91,978	\$68,679	\$80,675	\$76,245	\$79,294	\$82,114	\$85,398

## Variable Factors

### Revenues

Water Volume	n/a	1%	1%	1%	1%
Water Rate	17%	8%	8%	8%	8%
Other Revenues	Varies	1%	1%	1%	1%

### Expenses

Added Positions	0.0	1.0		1.0	
Personnel	16.7%	4.0%	4.0%	4.0%	4.0%
Other Expenses	varies	3%	3%	3%	3%

# NATURAL GAS FUND LONG-TERM FINANCIAL PLAN

	Actual 2021-22	Budget 2021-22	EOY Estimate 2022-23	Budget 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
<b>Beginning Cash &amp; Investments</b>	\$3,846,189	\$1,579,813	\$1,579,813	\$2,784,986	\$1,744,579	\$2,143,366	\$3,065,010	\$4,519,133
<b>Revenues</b>								
Gas Metered Sales	\$3,928,088	\$4,473,062	\$5,782,520	\$6,361,075	\$7,099,278	\$7,923,149	\$8,842,630	\$9,868,818
Penalties & Service Charges	19,412	17,800	22,500	19,500	20,085	20,688	21,308	21,947
Meters, Regulators & Meter Taps	38,235	37,500	26,750	24,500	25,235	25,992	26,772	27,575
Bond Proceeds	0	1,615,000	1,615,000	0	0	0	0	0
Miscellaneous Income	4,266	0	0	0	0	0	0	0
Interest Income	(23,107)	6,000	13,068	13,000	13,390	13,792	14,205	14,632
<b>Total Revenues</b>	<b>\$3,966,893</b>	<b>\$6,149,362</b>	<b>\$7,459,838</b>	<b>\$6,418,075</b>	<b>\$7,157,988</b>	<b>\$7,983,620</b>	<b>\$8,904,916</b>	<b>\$9,932,972</b>
<b>Expenses</b>								
Personnel Services	\$134,914	\$302,863	\$235,578	\$291,855	\$373,575	\$384,782	\$473,282	\$487,480
Materials & Supplies	18,337	22,000	14,169	19,000	19,570	20,157	20,762	21,385
Gas Purchases	4,076,976	3,411,360	3,936,376	4,330,013	4,459,913	4,593,711	4,731,522	4,873,468
Maintenance & Services	977,588	1,111,346	1,351,051	1,561,342	1,608,182	1,656,428	1,706,121	1,757,304
Depreciation	120,011	66,000	150,000	175,000	180,250	185,658	191,227	196,964
Professional Fees	25,025	135,500	85,500	66,500	68,495	70,550	72,666	74,846
Miscellaneous (Transfers out)	17,745	3,000	5,961	9,546	109,832	213,127	319,521	429,107
Capital Outlay	0	1,627,313	564,930	1,108,318	45,568	46,935	48,343	49,793
<b>Total Expenses</b>	<b>\$5,387,049</b>	<b>\$6,679,382</b>	<b>\$6,404,665</b>	<b>\$7,633,482</b>	<b>\$6,939,450</b>	<b>\$7,247,634</b>	<b>\$7,642,019</b>	<b>\$7,971,280</b>
<b>Beg Balance, Revenue &amp; Exp</b>	<b>\$2,426,033</b>	<b>\$1,049,793</b>	<b>\$2,634,986</b>	<b>\$1,569,579</b>	<b>\$1,963,116</b>	<b>\$2,879,352</b>	<b>\$4,327,906</b>	<b>\$6,480,825</b>
Depreciation	120,011	66,000	150,000	175,000	180,250	185,658	191,227	196,964
Adjustments per audit report	(966,231)	0	0	0	0	0	0	0
<b>Calculation of available funds:</b>								
Ending Cash & Investments	\$1,579,813	\$1,115,793	\$2,784,986	\$1,744,579	\$2,143,366	\$3,065,010	\$4,519,133	\$6,677,789
Less minimum fund requirements	(1,315,636)	(1,249,596)	(1,425,520)	(1,590,621)	(1,689,800)	(1,765,494)	(1,862,698)	(1,943,579)
<b>Excess funds available</b>	<b>\$264,177</b>	<b>(\$133,802)</b>	<b>\$1,359,466</b>	<b>\$153,958</b>	<b>\$453,566</b>	<b>\$1,299,516</b>	<b>\$2,656,435</b>	<b>\$4,734,210</b>
<b>Staffing variable</b>								
Full time equivalent positions	3.00	4.00	4.00	4.00	5.00	5.00	6.00	6.00
Average cost per FTE	\$44,971	\$75,716	\$58,895	\$72,964	\$74,715	\$76,956	\$78,880	\$81,247

## Variable Factors

### Revenues

Gas Volume	n/a	1%	1%	1%	1%
Gas Rate	22%	11%	11%	11%	11%
Other Revenues	Varies	3%	3%	3%	3%

### Expenses

Added Positions	0.0	1.0	0.0	1.0	0.0
Personnel	23.9%	3.0%	3.0%	3.0%	3.0%
Gas Cost	Actual	3.0%	3.0%	3.0%	3.0%
Other Expenses	varies	3%	3%	3%	3%

# WASTEWATER FUND LONG-TERM FINANCIAL PLAN

	Actual 2021-22	Budget 2021-22	EOY Estimate 2022-23	Budget 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
<b>Beginning Cash &amp; Investments</b>	\$1,512,846	\$828,438	\$828,438	\$962,075	\$1,153,766	\$1,472,080	\$1,830,908	\$2,159,285
<b>Revenues</b>								
Wastewater Sales	\$1,687,050	\$1,768,002	\$1,818,633	\$2,482,986	\$2,678,347	\$2,889,080	\$3,116,392	\$3,361,590
Penalties & Service Charges	26,353	25,000	28,000	25,000	25,750	26,523	27,318	28,138
Bond Proceeds	0	395,000	395,000	0	0	0	0	0
Miscellaneous	13,525	0	10,875	0	0	0	0	0
Transfer In	0	0	0	0	0	0	0	0
Interest Income	9,002	7,000	9,000	9,000	9,270	9,548	9,835	10,130
<b>Total Revenues</b>	<b>\$1,735,931</b>	<b>\$2,195,002</b>	<b>\$2,261,508</b>	<b>\$2,516,986</b>	<b>\$2,713,367</b>	<b>\$2,925,150</b>	<b>\$3,153,545</b>	<b>\$3,399,858</b>
<b>Expenses</b>								
Personnel Services	\$215,065	\$375,370	\$285,848	\$388,532	\$400,188	\$412,193	\$506,998	\$522,208
Materials & Supplies	58,222	61,500	85,618	86,750	89,353	92,033	94,794	97,638
Maintenance & Services	954,589	970,653	772,747	888,591	915,249	942,706	970,987	1,000,117
Utilities	87,286	94,000	96,000	99,120	102,094	105,156	108,311	111,560
Depreciation	248,681	320,000	275,000	275,000	283,250	291,748	300,500	309,515
Professional Fees	66,163	140,551	197,233	110,840	114,165	117,590	121,118	124,751
Miscellaneous	306,891	297,659	296,393	422,498	435,173	547,645	663,491	782,813
Capital Outlay	9,259	450,543	393,672	328,541	338,397	348,549	359,006	369,776
<b>Total Expenses</b>	<b>\$1,950,802</b>	<b>\$2,710,276</b>	<b>\$2,402,871</b>	<b>\$2,600,295</b>	<b>\$2,678,304</b>	<b>\$2,858,070</b>	<b>\$3,125,667</b>	<b>\$3,318,855</b>
<b>Beg Balance, Revenue &amp; Exp</b>	<b>\$1,297,975</b>	<b>\$313,164</b>	<b>\$687,075</b>	<b>\$878,766</b>	<b>\$1,188,830</b>	<b>\$1,539,160</b>	<b>\$1,858,786</b>	<b>\$2,240,289</b>
Depreciation	248,681	320,000	275,000	275,000	283,250	291,748	300,500	309,515
Adjustments per audit report	(718,218)	0	0	0	0	0	0	0
<b>Calculation of available funds:</b>								
Ending Cash & Investments	\$828,438	\$633,164	\$962,075	\$1,153,766	\$1,472,080	\$1,830,908	\$2,159,285	\$2,549,803
Less minimum fund requirements	(425,530)	(510,069)	(458,446)	(523,653)	(598,763)	(641,581)	(706,292)	(752,335)
<b>Excess funds available</b>	<b>\$402,907</b>	<b>\$123,095</b>	<b>\$503,629</b>	<b>\$630,113</b>	<b>\$873,316</b>	<b>\$1,189,327</b>	<b>\$1,452,994</b>	<b>\$1,797,469</b>
<b>Staffing variable</b>								
Full time equivalent positions	4.00	4.00	4.00	5.00	5.00	5.00	6.00	6.00
Average cost per FTE	\$53,766	\$93,843	\$71,462	\$77,706	\$80,038	\$82,439	\$84,500	\$87,035

## Variable Factors

### Revenues

Sewer Volume	n/a	1%	1%	1%	1%
Sewer Rate	38%	7%	7%	7%	7%
Other Revenues	Varies	3%	3%	3%	3%

### Expenses

Added Positions	1.0	0.0	0.0	1.0	0.0
Personnel	35.9%	3.0%	3.0%	3.0%	3.0%
Other Expenses	varies	3%	3%	3%	3%





**NAVASOTA!**<sup>™</sup>  
So much, so close.

200 E. MCALPINE STREET, NAVASOTA, TX, 77868 | (936) 825-6475





## REQUEST FOR CITY COUNCIL AGENDA ITEM #7

Agenda Date Requested: <u>August 14 2023</u>	<b>Appropriation</b>	
Requested By: <u>Maribel Frank, CFO</u>	Source of Funds:	<u>N/A</u>
Department: <u>Finance</u>	Account Number:	<u>N/A</u>
<input type="radio"/> Report <input type="radio"/> Resolution <input type="radio"/> Ordinance	Amount Budgeted:	<u>N/A</u>
	Amount Requested:	<u>N/A</u>
	Budgeted Item:	<input type="radio"/> Yes <input checked="" type="radio"/> No

**Exhibits:** No-New-Revenue Tax Rate Calculation and Budget Calendar

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### AGENDA ITEM #7

**Consideration and possible action on proposal to adopt tax rate for 2023 and announce time, date, and place of public hearings and the meeting to vote on the tax rate.**

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### SUMMARY & RECOMMENDATION

On August 1, 2023, the Grimes County Appraisal District calculated the No-New-Revenue Tax Rate at \$0.5085 and the Voter-Approval Tax Rate at \$0.5221. The No-New-Revenue Tax Rate will impose the same amount of taxes as last year if you compare properties taxed in both years. The Voter-Approval Tax Rate is the highest tax rate a taxing unit can adopt without holding an election.

The proposed total Tax Rate for FY 2023-24 is \$0.5221; therefore, a public hearing on the tax rate is not required. The proposed tax rate is a reduction of \$0.0339 or 6.1% from the current tax rate. The fiscal year 2023-24 proposed budget was built around a tax rate of \$0.5221. The breakdown of the tax rate is as follows:

Maintenance & Operations (General Fund) = \$0.4689  
Interest & Sinking (Debt Service Fund) = \$0.0532

In accordance with current State legislation, staff will place a notice in the Navasota Examiner informing the public of the date and time the governing body will vote and approve the tax rate. Staff anticipates publishing the notice seven (7) days prior to the public meeting, which will take place on September 11, 2023. Finally, be advised that tonight's action regarding the approval of the proposed tax rate will be a record vote that will be published on the notice regarding the public meeting on September 11<sup>th</sup>.

Staff have included the budget calendar.

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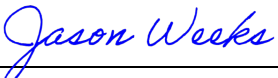
**ACTION REQUIRED BY CITY COUNCIL**

**“I move that the City of Navasota propose to adopt a tax rate of \$0.5221 per \$100 valuation for tax year 2023 and hold a public hearing at 6:00 P.M. on September 11, 2023 at the City Council chambers located at 200 East McAlpine Street; and a meeting to adopt the tax rate on first reading at 6:00 P.M. on September 11, 2023 at the City Council chambers located at 200 East McAlpine Street; and a meeting to adopt the tax rate on second reading at 6:00 P.M. on September 25, 2023 at the City Council chambers located at 200 East McAlpine Street.”**

**Take a record vote on the proposed tax rate of \$0.5221 cents per \$100 valuation for the fiscal year 2023-24.**

---

**Approved for the City Council meeting agenda.**

  
\_\_\_\_\_  
**Jason B. Weeks, City Manager**

8/9/23  
\_\_\_\_\_  
**Date**

**Grimes Central Appraisal District  
P. O. Box 489  
Anderson, Texas 77830  
(936)873-2163 Ext 224  
Fax (936)873-2154**

August 1, 2023

The Honorable City Council  
City of Navasota  
P. O. Box 910  
Navasota, Texas 77868

Gentlemen:

Pursuant to Chapter 26, Texas Property Tax Code and the interlocal agreement between the City of Navasota and the Grimes Central Appraisal District, I am submitting the following:

- (1) The 2023 Assessment Roll Grand Totals Reports for the City of Navasota with a total taxable value of \$687,555,617 (Line 21).
- (2) The no-new-revenue tax rate is \$0.5085 / \$ 100.
- (3) The voter-approval tax rate is \$0.5221 / \$100.
- (4) No-new-revenue tax rate and voter-approval tax rate calculations.
- (5) Tax Assessor-Collector's certification of 2022 excess debt collections and 2023 anticipated collection rate and other tax rate adoption information.
- (6) The 2023 tax rate must be adopted no later than September 30, 2023.

Please let me know what tax rate you **propose** to adopt, and I will be glad to assist you in completing the tax rate adoption process.

Sincerely,



Mark Boehnke  
Chief Appraiser  
Grimes County Appraisal District

COMPARISON OF 2022 AND 2023 TAXABLE VALUES				
TAXING UNIT	2022 TAXABLE VALUES	2023 TAXABLE VALUES	DIFFERENCE	PERCENT DIFFERENCE
City of Navasota	\$597,278,929	\$690,243,897	\$92,964,968	15.56%
2022 taxable values are as of supplement 29				
2023 taxable values are as of certification				
2023 taxable values include Chief Appraiser's value estimate of properties under protest				
Taxable values are freeze adjusted taxable (if applicable)				
City of Navasota includes the Brazos County portion				

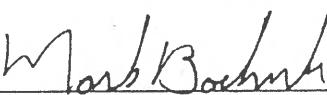
Grimes Central Appraisal District  
P. O. Box 489  
Anderson, Texas 77830  
(936)873-2163 Ext 224  
Fax (936)873-2154

 **COPY**

**Certification of 2023 Appraisal Roll  
For City of Navasota**

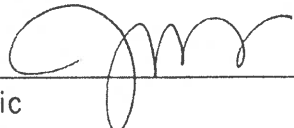
I, Mark Boehnke, Chief Appraiser for the Grimes Central Appraisal District, do solemnly swear that the attached is that portion of the approved appraisal roll of the Grimes Central Appraisal District for tax year 2023 which lists property taxable by the **City of Navasota** and constitutes the appraisal roll for the **City of Navasota**.

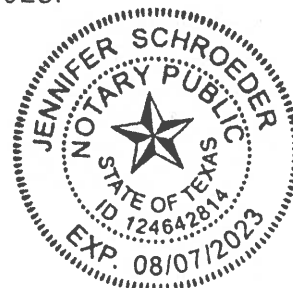
2023 Taxable Value	\$ 688,786,418
2023 Taxable Frozen Value	N/A
2023 Freeze Adjusted Taxable Value	N/A
Taxable Value of Property Under Protest for 2023	\$ 1,337,990
Taxable Value of Other Property Not Included in Certification for 2023	\$ 0.00
2023 Market Value	\$ 795,081,215
2023 Assessed (Appraised) Value	\$ 709,732,426
Total Freeze Ceiling Levy Estimate	N/A

  
\_\_\_\_\_

Mark Boehnke  
Chief Appraiser

Sworn and subscribed to before me on this the 24<sup>th</sup> day of July 2023.

  
\_\_\_\_\_  
Notary Public  
State of Texas



9489 0090 0027 6375 0287 06



# Assessment Roll Grand Totals Report

GRIMESCAD

Tax Year: 2023 As of: Certification

CNA - City Navasota (ARB Approved Totals)

Number of Properties: 5365

## Land Totals

Land - Homesite	(+)	\$47,779,060		
Land - Non Homesite	(+)	\$93,443,981		
Land - Ag Market	(+)	\$38,562,492		
Land - Timber Market	(+)	\$0		
Land - Exempt Ag/Timber Market	(+)	\$0		
<b>Total Land Market Value</b>	<b>(=)</b>	<b>\$179,785,533</b>	<b>(+)</b>	<b>\$179,785,533</b>

## Improvement Totals

Improvements - Homesite	(+)	\$365,530,500		
Improvements - Non Homesite	(+)	\$165,961,812		
<b>Total Improvements</b>	<b>(=)</b>	<b>\$531,492,312</b>	<b>(+)</b>	<b>\$531,492,312</b>

## Other Totals

Personal Property (520)		\$83,803,370	(+)	\$83,803,370	
Minerals (0)		\$0	(+)	\$0	
Autos (0)		\$0	(+)	\$0	
<b>Total Market Value</b>			<b>(=)</b>	<b>\$795,081,215</b>	<b>\$795,081,215</b>
<b>Total Market Value 100%</b>			<b>(=)</b>	<b>\$797,801,749</b>	
<b>Total Homestead Cap Adjustment (1048)</b>				<b>(-)</b>	<b>\$9,057,223</b>
<b>Total Exempt Property (206)</b>				<b>(-)</b>	<b>\$37,900,266</b>

## Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$38,562,492		
Ag Use (84)	(-)	\$171,192		
Timber Use (0)	(-)	\$0		
<b>Total Productivity Loss</b>	<b>(=)</b>	<b>\$38,391,300</b>	<b>(-)</b>	<b>\$38,391,300</b>
<b>Total Assessed</b>			<b>(=)</b>	<b>\$709,732,426</b>

## Exemptions

(HS Assd 287,973,704 )

(HS) Homestead Local (1584)	(+)	\$0		
(HS) Homestead State (1584)	(+)	\$0		
(O65) Over 65 Local (677)	(+)	\$7,623,529		
(O65) Over 65 State (677)	(+)	\$0		
(DP) Disabled Persons Local (48)	(+)	\$0		
(DP) Disabled Persons State (48)	(+)	\$0		
(DV) Disabled Vet (37)	(+)	\$426,400		
(DVX) Disabled Vet 100% (33)	(+)	\$8,457,609		
(DVXSS) DV 100% Surviving Spouse (2)	(+)	\$658,168		
(PRO) Prorated Exempt Property (3)	(+)	\$16,306		
(EXLOW) Exempt - Constructing or Rehabilitation L	(+)	\$305,037		
(EXRP) Exempt - Partial Religious (1)	(+)	\$190,790		
(AUTO) Lease Vehicles Ex (6)	(+)	\$3,167,369		
(HB366) House Bill 366 (71)	(+)	\$73,435		
(PC) Pollution Control (1)	(+)	\$27,365		
<b>Total Exemptions</b>	<b>(=)</b>	<b>\$20,946,008</b>	<b>(-)</b>	<b>\$20,946,008</b>
<b>Net Taxable (Before Freeze)</b>			<b>(=)</b>	<b>\$688,786,418</b>

# Assessment Roll Grand Totals Report

GRIMESCAD

Tax Year: 2023 As of: Certification

CNA - City Navasota (Under ARB Review Totals)

Number of Properties: 9

## Land Totals

Land - Homesite	(+)	\$104,490		
Land - Non Homesite	(+)	\$36,590		
Land - Ag Market	(+)	\$0		
Land - Timber Market	(+)	\$0		
Land - Exempt Ag/Timber Market	(+)	\$0		
<b>Total Land Market Value</b>	<b>(=)</b>	<b>\$141,080</b>	<b>(+)</b>	<b>\$141,080</b>

## Improvement Totals

Improvements - Homesite	(+)	\$841,380		
Improvements - Non Homesite	(+)	\$355,530		
<b>Total Improvements</b>	<b>(=)</b>	<b>\$1,196,910</b>	<b>(+)</b>	<b>\$1,196,910</b>

## Other Totals

Personal Property (0)		\$0	(+)	\$0
Minerals (0)		\$0	(+)	\$0
Autos (0)		\$0	(+)	\$0
<b>Total Market Value</b>		<b>(=)</b>	<b>\$1,337,990</b>	<b>\$1,337,990</b>
<b>Total Market Value 100%</b>		<b>(=)</b>	<b>\$1,337,990</b>	
<b>Total Homestead Cap Adjustment (0)</b>			<b>(-)</b>	<b>\$0</b>
<b>Total Exempt Property (0)</b>			<b>(-)</b>	<b>\$0</b>

## Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$0		
Ag Use (0)	(-)	\$0		
Timber Use (0)	(-)	\$0		
<b>Total Productivity Loss</b>	<b>(=)</b>	<b>\$0</b>	<b>(-)</b>	<b>\$0</b>
<b>Total Assessed</b>			<b>(=)</b>	<b>\$1,337,990</b>

## Exemptions

			(HS Assd	0 )
<b>Total Exemptions</b>	<b>(=)</b>	<b>\$0</b>	<b>(-)</b>	<b>\$0</b>
<b>Net Taxable (Before Freeze)</b>			<b>(=)</b>	<b>\$1,337,990</b>

X , 90  
\$1,204,191

## 2023 PRELIMINARY TOTALS

C4 - CITY OF NAVASOTA

Property Count: 12

Not Under ARB Review Totals

7/24/2023

10:30:11AM

Land		Value			
Homestead		0			
Non Homestead		55,793			
Ag Market		515,723			
Timber Market		0	Total Land	(+)	572,516
Improvement		Value			
Homestead		12,830			
Non Homestead		73	Total Improvements	(+)	12,903
Non Real		Count	Value		
Personal Property	7		169,796		
Mineral Property	0		0		
Autos	0		0	Total Non Real	(+)
				Market Value	=
					169,796
					755,215
Ag	Non Exempt	Exempt			
Total Productivity Market	515,723	0			
Ag Use	14,681	0	Productivity Loss	(-)	501,042
Timber Use	0	0	Appraised Value	=	254,173
Productivity Loss	501,042	0	Homestead Cap	(-)	0
			Assessed Value	=	254,173
			Total Exemptions Amount	(-)	885
			(Breakdown on Next Page)		
			Net Taxable	=	253,288

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 1.40828 \* 253,288 \* (0.556000 / 100)

Certified Estimate of Market Value: 755,215  
 Certified Estimate of Taxable Value: 253,288

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

# 2023 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Navasota

936-825-6450

Taxing Unit Name

Phone (area code and number)

200 McAlpine St., Navasota, Tx. 77868

www.navasotatx.gov

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 597,278,929
2.	<b>2022 tax ceilings.</b> Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 0
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 597,278,929
4.	<b>2022 total adopted tax rate.</b>	\$ 0.5560 /\$100
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.</b> <div style="margin-left: 20px;"> <b>A. Original 2022 ARB values:</b> ..... \$ 0  <b>B. 2022 values resulting from final court decisions:</b> ..... - \$ 0  <b>C. 2022 value loss.</b> Subtract B from A.<sup>3</sup> </div>	\$ 0
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b> <div style="margin-left: 20px;"> <b>A. 2022 ARB certified value:</b> ..... \$ 0  <b>B. 2022 disputed value:</b> ..... - \$ 0  <b>C. 2022 undisputed value.</b> Subtract B from A.<sup>4</sup> </div>	\$ 0
7.	<b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 597,278,929
9.	<b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.</b> Enter the 2022 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2022 taxable value lost because property first qualified for an exemption in 2023.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. <b>A. Absolute exemptions.</b> Use 2022 market value: ..... \$ 551,971 <b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value: ..... + \$ 456,000 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 1,007,971
11.	<b>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. <b>A. 2022 market value:</b> ..... \$ 0 <b>B. 2023 productivity or special appraised value:</b> ..... - \$ 0 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 1,007,971
13.	<b>2022 captured value of property in a TIF.</b> Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2022 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 596,270,958
15.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 3,315,266
16.	<b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. <sup>9</sup>	\$ 403
17.	<b>Adjusted 2022 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 3,315,669
18.	<b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup> <b>A. Certified values:</b> ..... \$ 688,039,706 <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ ..... <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0 <b>D. Tax increment financing:</b> Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 2,688,280 <b>E. Total 2023 value.</b> Add A and B, then subtract C and D.	\$ 686,351,426

<sup>5</sup> Tex. Tax Code §26.012(15)<sup>6</sup> Tex. Tax Code §26.012(15)<sup>7</sup> Tex. Tax Code §26.012(15)<sup>8</sup> Tex. Tax Code §26.03(c)<sup>9</sup> Tex. Tax Code §26.012(13)<sup>10</sup> Tex. Tax Code §26.012(13)<sup>11</sup> Tex. Tax Code §26.012, 26.04(c-2)<sup>12</sup> Tex. Tax Code §26.03(c)



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
A.	<b>2023 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ 1,204,191	
B.	<b>2023 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ 0	
C.	<b>Total value under protest or not certified.</b> Add A and B.	\$ 1,204,191
20.	<b>2023 tax ceilings.</b> Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 0
21.	<b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 687,555,617
22.	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18</sup>	\$ 1,651,120
23.	<b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2023. <sup>19</sup>	\$ 33,949,450
24.	<b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.	\$ 35,600,570
25.	<b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.	\$ 651,955,047
26.	<b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.5085 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21</sup>	\$ _____ /\$100

## SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2022 M&amp;O tax rate.</b> Enter the 2022 M&O tax rate.	\$ 0.4968 /\$100
29.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 597,278,929

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)

<sup>14</sup> Tex. Tax Code §26.01(c)

<sup>15</sup> Tex. Tax Code §26.01(d)

<sup>16</sup> Tex. Tax Code §26.012(6)(B)

<sup>17</sup> Tex. Tax Code §26.012(6)

<sup>18</sup> Tex. Tax Code §26.012(17)

<sup>19</sup> Tex. Tax Code §26.012(17)

<sup>20</sup> Tex. Tax Code §26.04(c)

<sup>21</sup> Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2022 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 2,967,281
31.	<b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b> <b>A. M&amp;O taxes refunded for years preceding tax year 2022.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. .... + \$ 351 <b>B. 2022 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. .... - \$ 0 <b>C. 2022 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0 <b>D. 2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 351 <b>E. Add Line 30 to 31D.</b>	\$ 2,967,632
32.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 651,955,047
33.	<b>2023 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.4551 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup> <b>If not applicable or less than zero, enter 0.</b> <b>A. 2023 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. .... \$ 0 <b>B. 2022 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ 0 <b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0 /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0 /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup> <b>If not applicable or less than zero, enter 0.</b> <b>A. 2023 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. .... \$ 0 <b>B. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... - \$ 0 <b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0 /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0 /\$100

<sup>23</sup> [Reserved for expansion]<sup>24</sup> Tex. Tax Code §26.044<sup>25</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup> <b>If not applicable or less than zero, enter 0.</b> <p><b>A. 2023 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ 0</p> <p><b>B. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	<p>\$ 0 /\$100</p>
37.	<b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup> <b>If not applicable or less than zero, enter 0.</b> <p><b>A. 2023 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. .... \$ 0</p> <p><b>B. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. .... \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$ 0 /\$100</p>
38.	<b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. <p><b>A. Amount appropriated for public safety in 2022.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ 0</p> <p><b>B. Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ 0 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$ 0 /\$100</p>
39.	<b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	<p>\$ 0.4551 /\$100</p>
40.	<b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero. <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... \$ 580,168</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ 0.0889 /\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	<p>\$ 0.5440 /\$100</p>
41.	<b>2023 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. <b>- or -</b> <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	<p>\$ 0.5630 /\$100</p>

<sup>25</sup> Tex. Tax Code §26.0442<sup>26</sup> Tex. Tax Code §26.0443



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<b>Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred  If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0 /\$100
42.	<b>Total 2023 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.  <b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup>  Enter debt amount ..... \$ 749,500 <b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0 <b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0 <b>D. Subtract amount paid</b> from other resources ..... - \$ 376,000 <b>E. Adjusted debt.</b> Subtract B, C and D from A.	\$ 373,500
43.	<b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 0
44.	<b>Adjusted 2023 debt.</b> Subtract Line 43 from Line 42E.	\$ 373,500
45.	<b>2023 anticipated collection rate.</b> <b>A.</b> Enter the 2023 anticipated collection rate certified by the collector. <sup>30</sup> ..... 100.00 % <b>B.</b> Enter the 2022 actual collection rate. .... 102.00 % <b>C.</b> Enter the 2021 actual collection rate. .... 106.00 % <b>D.</b> Enter the 2020 actual collection rate. .... 103.00 % <b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup>	102.00 %
46.	<b>2023 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 366,176
47.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 687,555,617
48.	<b>2023 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0532 /\$100
49.	<b>2023 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.6162 /\$100
D49.	<b>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ /\$100

<sup>27</sup> Tex. Tax Code §26.042(a)<sup>28</sup> Tex. Tax Code §26.012(7)<sup>29</sup> Tex. Tax Code §26.012(10) and 26.04(b)<sup>30</sup> Tex. Tax Code §26.04(b)<sup>31</sup> Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ <u>0</u> /\$100

### SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ <u>0</u>
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2022.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>647,065</u>
53.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>687,555,617</u>
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.0941</u> /\$100
55.	<b>2023 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.5085</u> /\$100
56.	<b>2023 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ <u>0.5085</u> /\$100
57.	<b>2023 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.6162</u> /\$100
58.	<b>2023 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ <u>0.5221</u> /\$100

### SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ <u>0</u>
60.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>687,555,617</u>
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0</u> /\$100
62.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ <u>0.5221</u> /\$100

<sup>32</sup> Tex. Tax Code §26.041(d)

<sup>33</sup> Tex. Tax Code §26.041(f)

<sup>34</sup> Tex. Tax Code §26.041(d)

<sup>35</sup> Tex. Tax Code §26.04(c)

<sup>36</sup> Tex. Tax Code §26.04(c)

<sup>37</sup> Tex. Tax Code §26.045(d)

<sup>38</sup> Tex. Tax Code §26.045(f)



**SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate**

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>42</sup>

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>43</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
<b>63.</b>	<b>Year 3 component.</b> Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.5560 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.0255 /\$100
C.	Subtract B from A.....	\$ 0.5305 /\$100
D.	Adopted Tax Rate.....	\$ 0.5560 /\$100
E.	Subtract D from C.....	\$ -0.0255 /\$100
<b>64.</b>	<b>Year 2 component.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.5948 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.0046 /\$100
C.	Subtract B from A.....	\$ 0.5902 /\$100
D.	Adopted Tax Rate.....	\$ 0.5693 /\$100
E.	Subtract D from C.....	\$ 0.0209 /\$100
<b>65.</b>	<b>Year 1 component.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 65).....	\$ 0.5739 /\$100
B.	Unused increment rate (Line 64).....	\$ 0 /\$100
C.	Subtract B from A.....	\$ 0.5739 /\$100
D.	Adopted Tax Rate.....	\$ 0.5693 /\$100
E.	Subtract D from C.....	\$ 0.0046 /\$100
<b>66.</b>	<b>2023 unused increment rate.</b> Add Lines 63E, 64E and 65E.	\$ 0 /\$100
<b>67.</b>	<b>Total 2023 voter-approval tax rate, including the unused increment rate.</b> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.5221 /\$100

<sup>39</sup> Tex. Tax Code §26.013(a)

<sup>40</sup> Tex. Tax Code §26.013(c)

<sup>41</sup> Tex. Tax Code §26.0501(a) and (c)

<sup>42</sup> Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022

<sup>43</sup> Tex. Tax Code §26.063(a)(1)

<sup>44</sup> Tex. Tax Code §26.012(8-a)

<sup>45</sup> Tex. Tax Code §26.063(a)(1)

## SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. <sup>46</sup> This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. <sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2023 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.4551 /\$100
69.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 687,555,617
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.0727 /\$100
71.	<b>2023 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0532 /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ 0.5810 /\$100

## SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. <sup>46</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. <sup>47</sup>

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.5560 /\$100
74.	<b>Adjusted 2022 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	<b>Increase in 2022 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 596,270,958
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 651,955,047
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0 /\$100

<sup>46</sup> Tex. Tax Code §26.042(b)

<sup>47</sup> Tex. Tax Code §26.042(f)

<sup>48</sup> Tex. Tax Code §26.042(c)

<sup>49</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	<b>2023 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.5221 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.5085 /\$100

As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

**Voter-approval tax rate.** ..... \$ 0.5221 /\$100

As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).

Indicate the line number used: 58

**De minimis rate.** ..... \$ 0.5810 /\$100

If applicable, enter the 2023 de minimis rate from Line 72.

**SECTION 9: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.<sup>50</sup>

**print  
here**

Mark Boehnke, Tax Assessor

Printed Name of Taxing Unit Representative

**sign  
here**

Taxing Unit Representative

Date

<sup>50</sup> Tex. Tax Code §§26.04(c-2) and (d-2)

## Grimes Central Appraisal District

P. O. Box 489  
Anderson, Texas 77830  
(936)873-2163 Ext 224  
Fax (936)873-2154

### Tax Assessor- Collector's Certification of 2022 Excess Debt Collection And 2023 Anticipated Collection Rate

I, Mark Boehnke, Chief Appraiser of the Grimes Central Appraisal District and Tax Assessor-Collector for the City of Navasota, do hereby certify to the City Council of the City of Navasota, the following:

2022 Excess Debt Collections                      -0-

2023 Anticipated Collection Rate              100.00 %

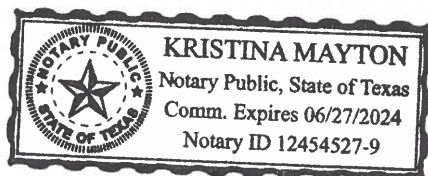


Mark Boehnke  
Chief Appraiser

Sworn and subscribed to before me on this the 28 day of July, 2023.



Notary Public  
Grimes County  
State of Texas





**City of Navasota, Texas  
Budget Calendar  
Fiscal Year 2023-24**

<b><u>Date</u></b>	<b><u>Activity</u></b>
July	Conducted Department Budget Review Meetings
August 2	Conducted Supplemental Budget Meeting with all Departments
August 7	File budget with City Secretary [Local government code states we are supposed to approve budget 30 <sup>th</sup> day. The 2 <sup>nd</sup> reading of the tax rate ordinance is scheduled for 9-26; therefore, must be filed by 8-27]
August 10	Notice to Navasota Examiner on Budget hearing Notice to Navasota Examiner Tax-Prepared by GCAD
August 14-15	City Manager presents Proposed FY 2023-24 Budget to City Council Council to announce Proposed Budget Public Hearing Council to Propose Tax Rate and announce Public Hearing
August 28	Workshop to discuss budget (4:30PM)
September 11	Ratify Tax Increase reflected in the Proposed FY24 Budget Public hearing on Tax Rate Vote on Budget First Hearing (6:00PM) Vote on Tax Rate First Reading Republic Services CPI rate adjustment first reading ordinance Utility Rates & Permit Fees first reading ordinance
September 25	Vote on Budget Second Reading Vote on Tax Rate Second Reading Republic Services CPI second reading ordinance Utility Rates & Permit Fees second reading ordinance





## REQUEST FOR CITY COUNCIL AGENDA ITEM #8

Agenda Date Requested: <u>August 14, 2023</u>	<b>Appropriation</b>	
Requested By: <u>Maribel Frank, CFO</u>	Source of Funds:	<u>N/A</u>
Department: <u>Finance</u>	Account Number:	<u>N/A</u>
<input checked="" type="radio"/> Report <input type="radio"/> Resolution <input type="radio"/> Ordinance	Amount Budgeted:	<u>N/A</u>
	Amount Requested:	<u>N/A</u>
	Budgeted Item:	<input type="radio"/> Yes <input checked="" type="radio"/> No

Exhibits: Budget Calendar

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### AGENDA ITEM #8

**Consideration and possible action on setting the date and time for public hearing on the City of Navasota's fiscal year 2023-2024 proposed budget.**

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### SUMMARY & RECOMMENDATION

Article 8 – Section 2 of the Navasota City Charter states, “*The city manager shall prepare and submit to the council an annual budget on or before August thirty-first of each calendar year or as set by ordinance in accordance with applicable provisions of state law. The budget shall be prepared on the basis of estimates, expenses and incomes of the various departments of the city. These departmental estimates showing the anticipated expenses and income of the departments as well as the expenses and income of the preceding reconciled with actual expenditures and income, shall indicate wherein increases or diminutions are recommended for the ensuing budget year, and notice shall be published in accordance with the applicable provisions of state law, stating that the annual budget has been prepared and printed, and that copies of the estimates shall be available to any person upon request. Due notice shall be made of the time when the budget is to be discussed by the council members, and copies of the budget shall be available to any person in accordance with the applicable provisions of state law. The discussion shall be given in open meeting and adequate time shall be given in said open meeting to hearing protests and objections, if any, to any items in the budget or to omissions therefrom.*”

Texas Local Government Code Section 102.006, states “*Public Hearing on Proposed Budget. (a) The governing body of a municipality shall hold a public hearing on the proposed budget. Any person may attend and may participate in the hearing; (b) The governing body shall set the hearing for a date occurring after the 15th day after the date the proposed budget is filed with the municipal clerk but before the date the governing body makes its tax levy; (c) The governing body shall provide for public notice*

*of the date, time, and location of the hearing. The notice must include, in type of a size at least equal to the type used for other items in the notice, any statement required to be included in the proposed budget under Section 102.005(b)."*

The City Manager filed the Fiscal Year 2023-2024 Annual Budget with the City Secretary on August 7, 2023. Additionally, on August 14, 2023, staff will be presenting the FY 2023-24 proposed budget to City Council. Therefore, staff is recommending that a Public Hearing for the Fiscal Year 2023-24 Proposed Budget be held on Monday, September 11, 2023, at a regularly called meeting of the City Council to begin at 6:00 p.m.

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### **ACTION REQUIRED BY CITY COUNCIL**

**Set the date of September 11, 2023, for the Public Hearing on the City's FY 2023-2024 Proposed Budget.**

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**Approved for the City Council meeting agenda.**

  
\_\_\_\_\_  
**Jason B. Weeks, City Manager**

8/9/23  
\_\_\_\_\_  
**Date**



**City of Navasota, Texas  
Budget Calendar  
Fiscal Year 2023-24**

<b><u>Date</u></b>	<b><u>Activity</u></b>
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August 14-15	City Manager presents Proposed FY 2023-24 Budget to City Council Council to announce Proposed Budget Public Hearing Council to Propose Tax Rate and announce Public Hearing
August 28	Workshop to discuss budget (4:30PM)
September 11	Ratify Tax Increase reflected in the Proposed FY24 Budget Public hearing on Tax Rate Vote on Budget First Hearing (6:00PM) Vote on Tax Rate First Reading Republic Services CPI rate adjustment first reading ordinance Utility Rates & Permit Fees first reading ordinance
September 25	Vote on Budget Second Reading Vote on Tax Rate Second Reading Republic Services CPI second reading ordinance Utility Rates & Permit Fees second reading ordinance