



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:

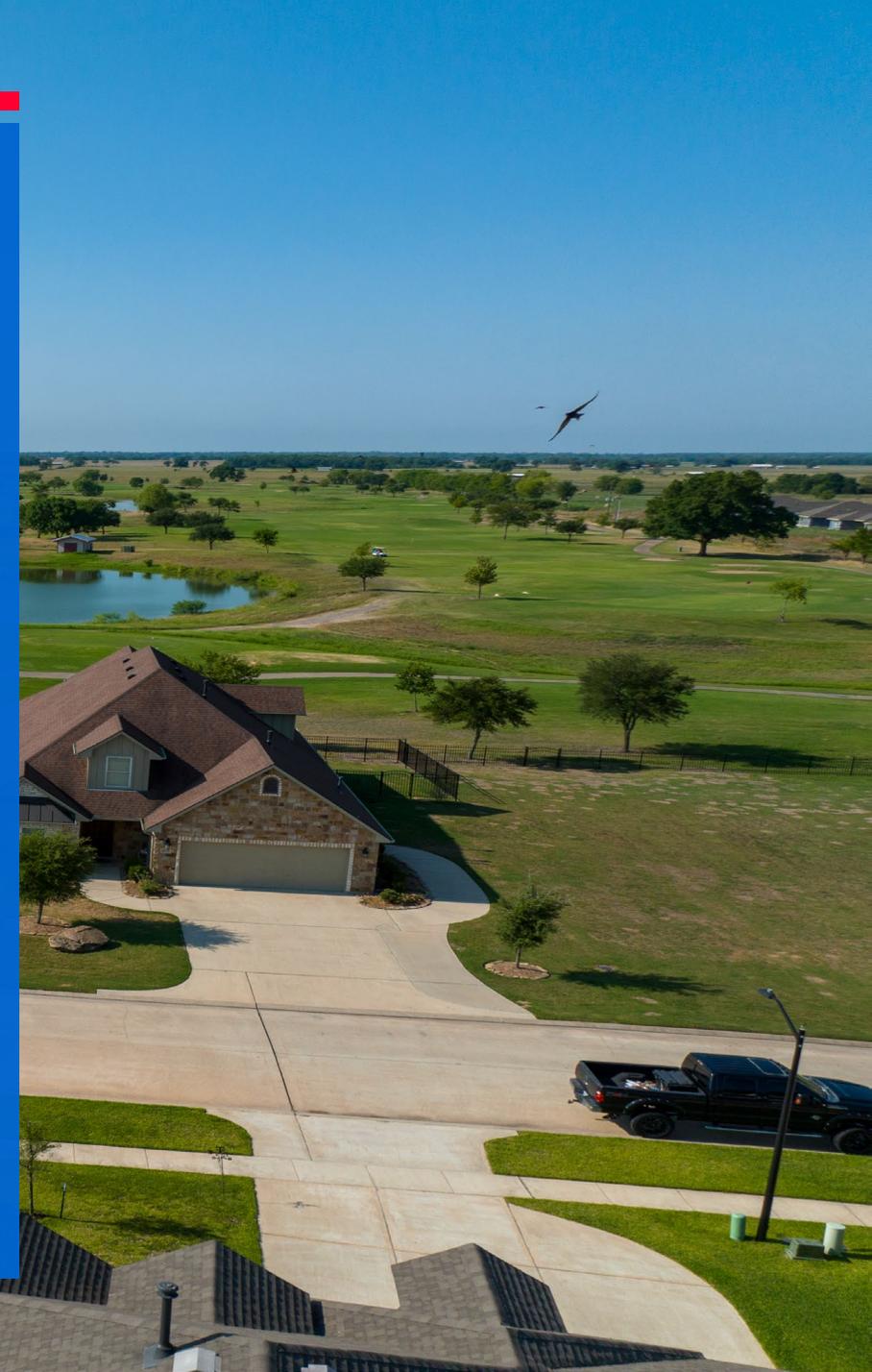
- Residential – Pecan Lakes Estates Phase 4, Hidden Hills Phase 1 & 2, & Pecan Grove.
- Commercial - North Side Market (C-store\Fuel), Jack in the Box, Team Elliott Ford, Young Life Building Remodel, Navasota Welding Supply, quick serve breakfast retail.

■ 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%

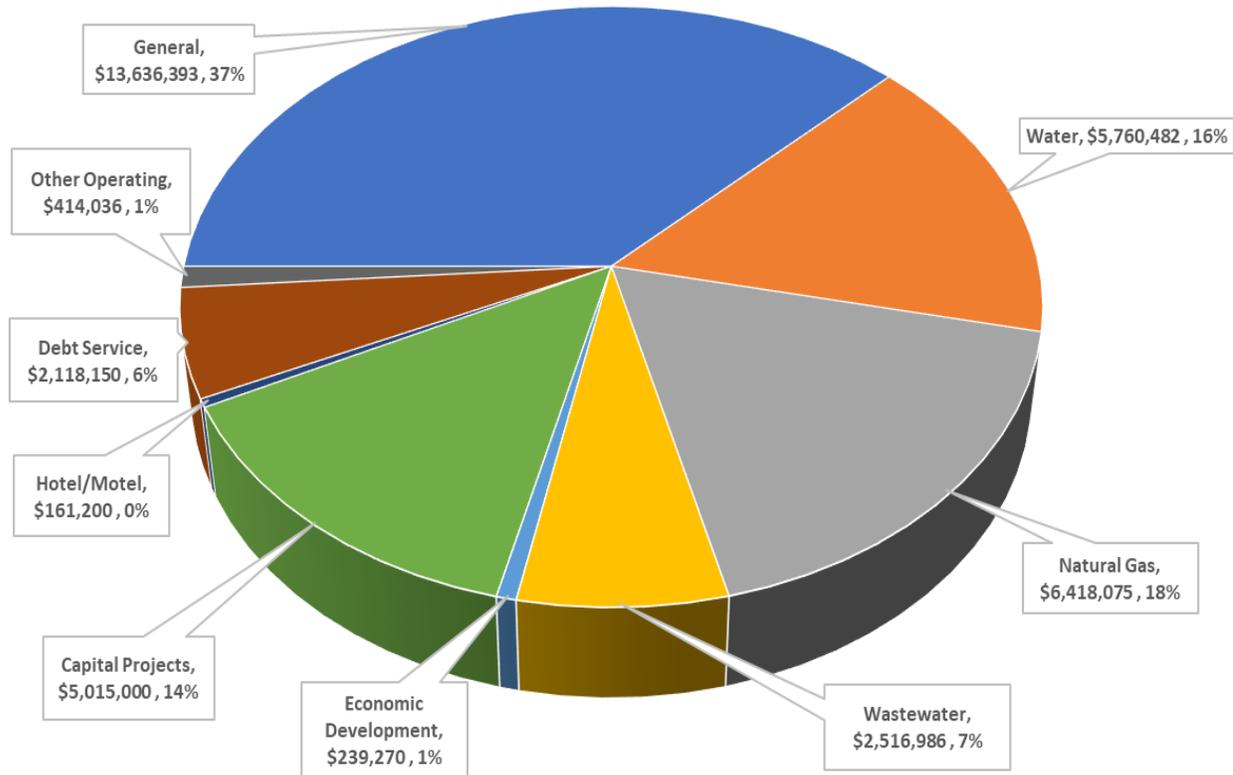
Supplemental Summary:

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

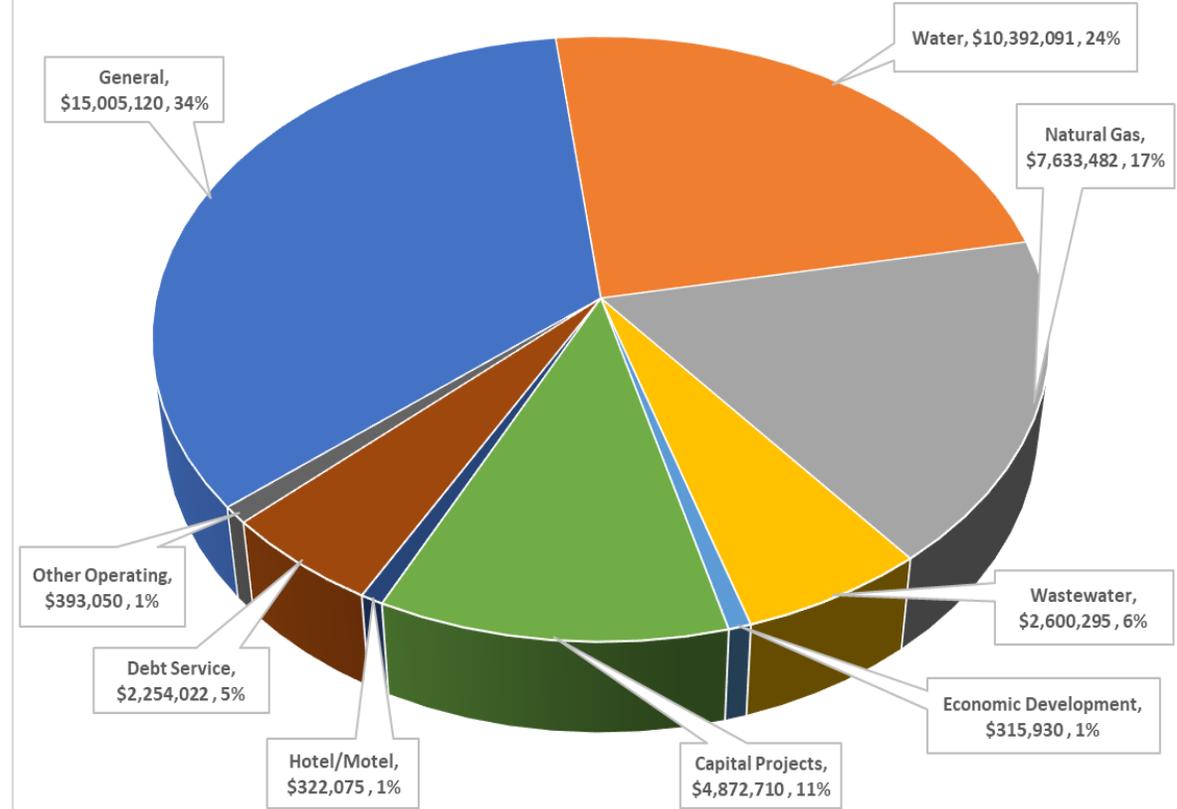
TOTAL REVENUES & EXPENDITURES (EXPENSES) – ALL FUNDS

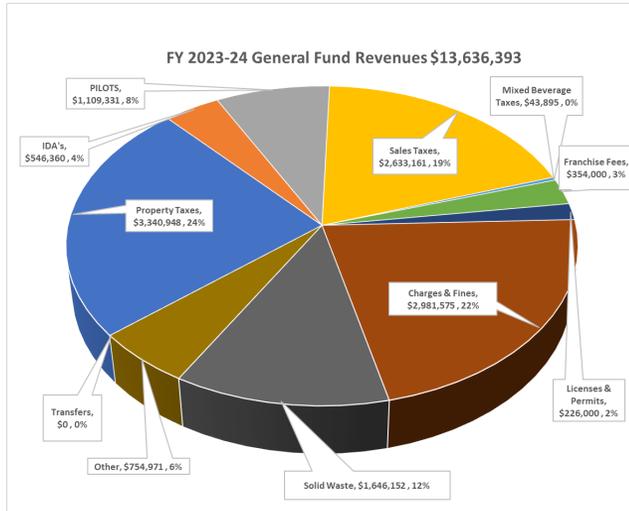
Fund Title	Revenues	Expenses
General	\$13,636,393	\$15,005,120
Water	\$5,760,482	\$10,392,091
Natural Gas	\$6,418,075	\$7,633,482
Wastewater	\$2,516,986	\$2,600,295
Economic Development	\$239,270	\$315,930
Capital Projects	\$5,015,000	\$4,872,710
Hotel/Motel	\$161,200	\$322,075
Debt Service	\$2,118,150	\$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
Total Revenues	\$13,142,727	\$12,276,723	\$12,790,030	\$13,636,393	\$846,363	6.6%

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

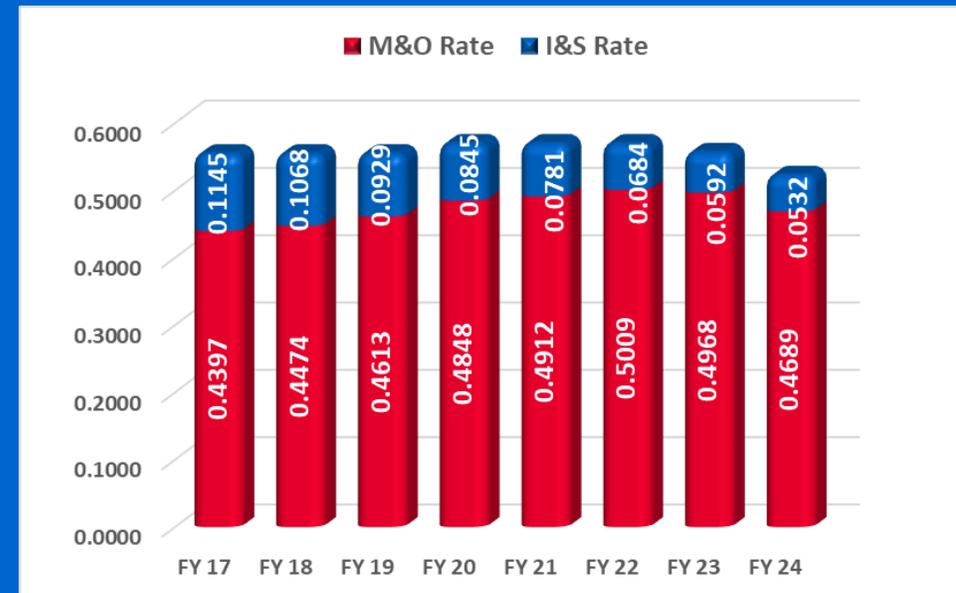
Current Tax Rate - \$0.5560

- 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%

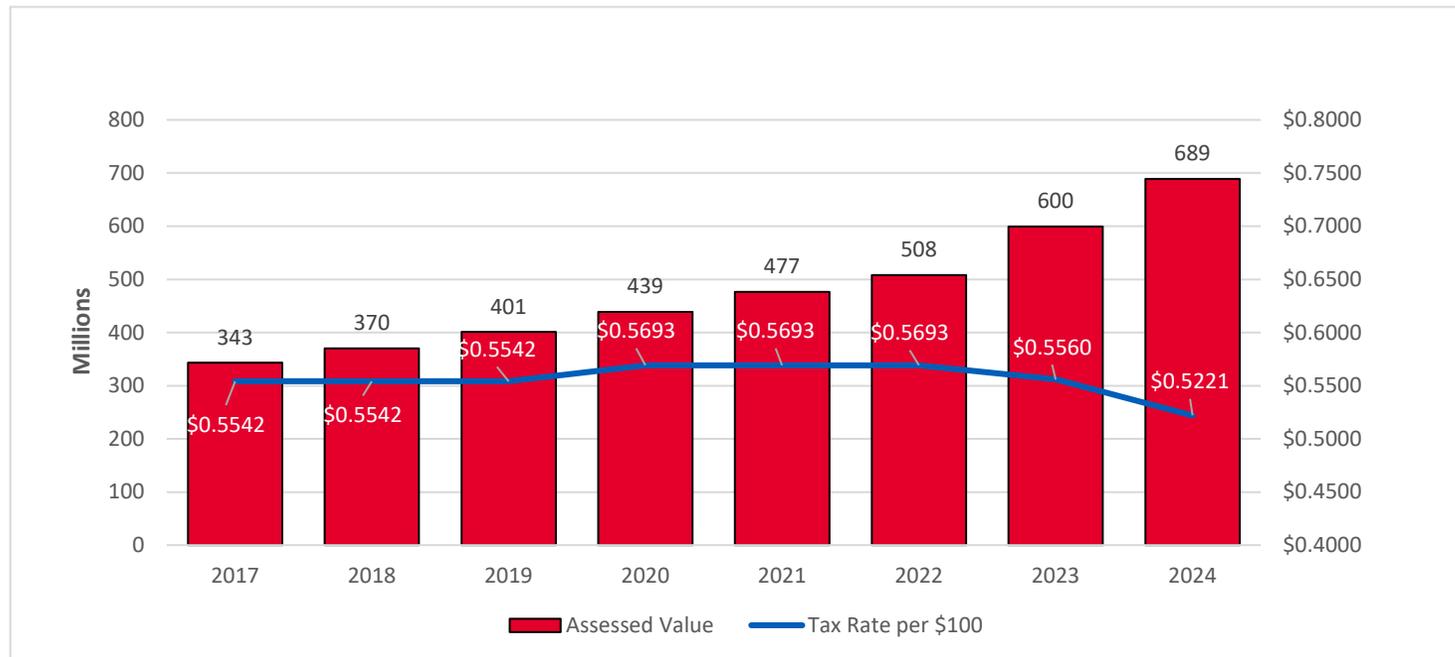
Grimes County 0.50%

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

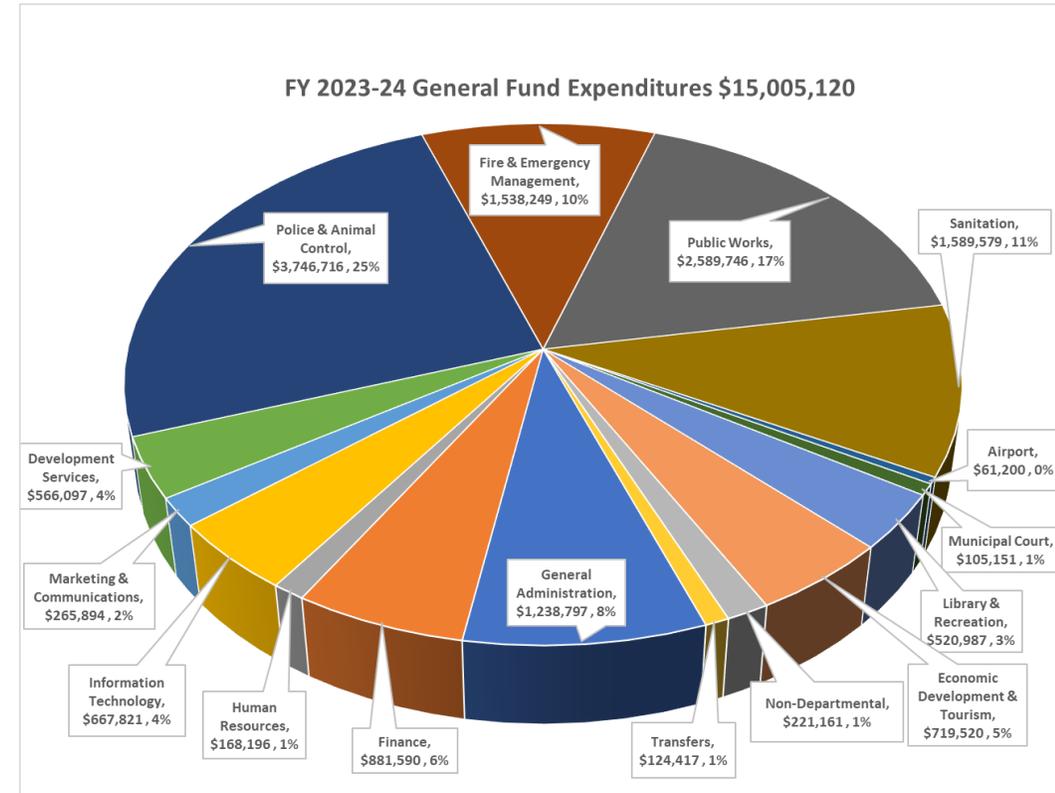
Fiscal Year	Assessed Valuation	Percent of Increase	Average Home Value	M&O Rate per \$100	I&S Rate per \$100	Tax Rate per \$100	Average Property Tax
2016-17	343,452,280	8.65%	101,463	0.4397	0.1145	0.5542	562.31
2017-18	370,418,118	7.85%	107,917	0.4474	0.1068	0.5542	598.08
2018-19	401,165,388	8.30%	115,750	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
Total Expenditures	\$10,943,213	\$13,215,095	\$14,034,955	\$15,005,120	\$970,165	6.9%



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%
Total Revenues	\$2,965,054	\$9,441,115	\$7,715,804	\$5,760,482	(\$1,955,322)	-25.3%

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
Total Revenues	\$3,966,893	\$6,149,362	\$7,459,838	\$6,418,075	(\$1,041,763)	-14.0%

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
Total Revenues	\$1,735,931	\$2,195,002	\$2,261,508	\$2,516,986	\$255,478	11.3%

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

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

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
Total	\$ 400,024	\$ 1,144,600	\$ -	\$ 345,578

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

EXPENDITURES	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
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
Total	\$ 431,279	\$ 365,900	\$ 561,912	\$ 841,384

STAFFING	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
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
Total	3.50	3.00	3.00	4.00

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
Total	\$ 329,933	\$ 335,035	\$ 298,271	\$ 397,413

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
Total	\$ 82,658	\$ 81,894	\$ 101,836	\$ 105,151

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>				
Total	1.20	1.20	1.20	1.20

FY24 – MAJOR BUDGET ITEMS

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



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
Total	\$ 189,125	\$ 216,249	\$ 171,381	\$ 168,196

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>				
Total	2.00	2.00	1.00	1.00

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

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
Total	\$ 637,455	\$ 649,666	\$ 790,327	\$ 881,590

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 & Facilities Maintenance to utilize as a Grant Coordinator</i>				
Total	7.50	8.50	9.50	9.50



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

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
Total	\$ 2,281,667	\$ 3,058,207	\$ 3,116,817	\$ 3,620,294

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
<i>* In FY 23, retitled Lieutenant to Assist Chief of Police; repurposed a Patrol Sgt. to a Investigator Sgt.</i>				
Total	29.50	33.00	34.00	36.00

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

EXPENDITURES	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
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
Total	\$ 77,259	\$ 121,185	\$ 125,327	\$ 126,422

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



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

EXPENDITURES	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
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
Total	\$ 839,872	\$ 1,109,229	\$ 2,099,322	\$ 1,535,149

STAFFING	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
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
Total	13.00	14.00	14.00	16.00



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

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

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

FY24 – MAJOR BUDGET ITEMS

- Annual WeatherBug fee - \$1,575



ECONOMIC & COMMUNITY DEVELOPMENT



ECONOMIC DEVELOPMENT

EXPENDITURES	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
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
Total	\$ 559	\$ 88,809	\$ 112,401	\$ 117,315

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



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
Total	\$ 5,491	\$ 103,713	\$ 112,517	\$ 175,749

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 & Facilities Maintenance to create new Dept.</i>				
Total	0.75	0.75	1.75	1.75



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

EXPENDITURES	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
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	-	-	-	-
Total	\$ 59,507	\$ 82,964	\$ 133,761	\$ 123,664

STAFFING	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
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
Total	15.00	15.00	8.00	8.00

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

EXPENDITURES	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
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
Total	\$ 55,449	\$ 148,824	\$ 169,376	\$ 265,894

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



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

EXPENDITURES	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
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
Total	\$ 543,670	\$ 459,500	\$ 470,828	\$ 602,205

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



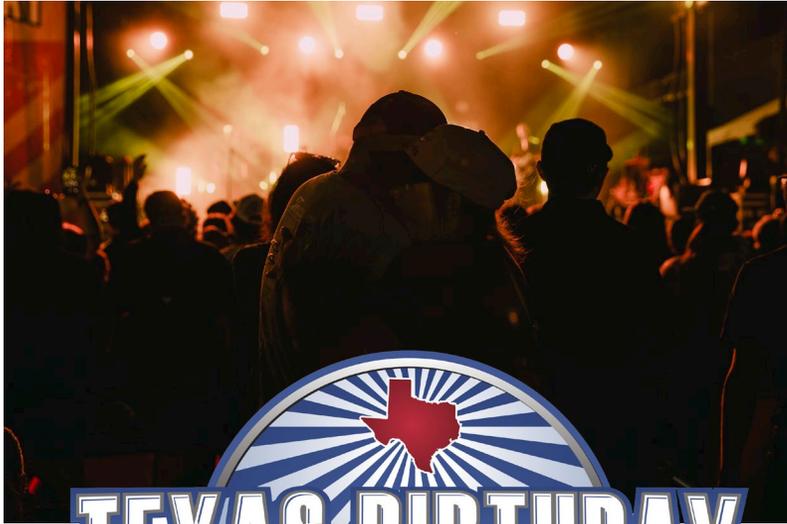
FY24 – MAJOR BUDGET ITEMS

- 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

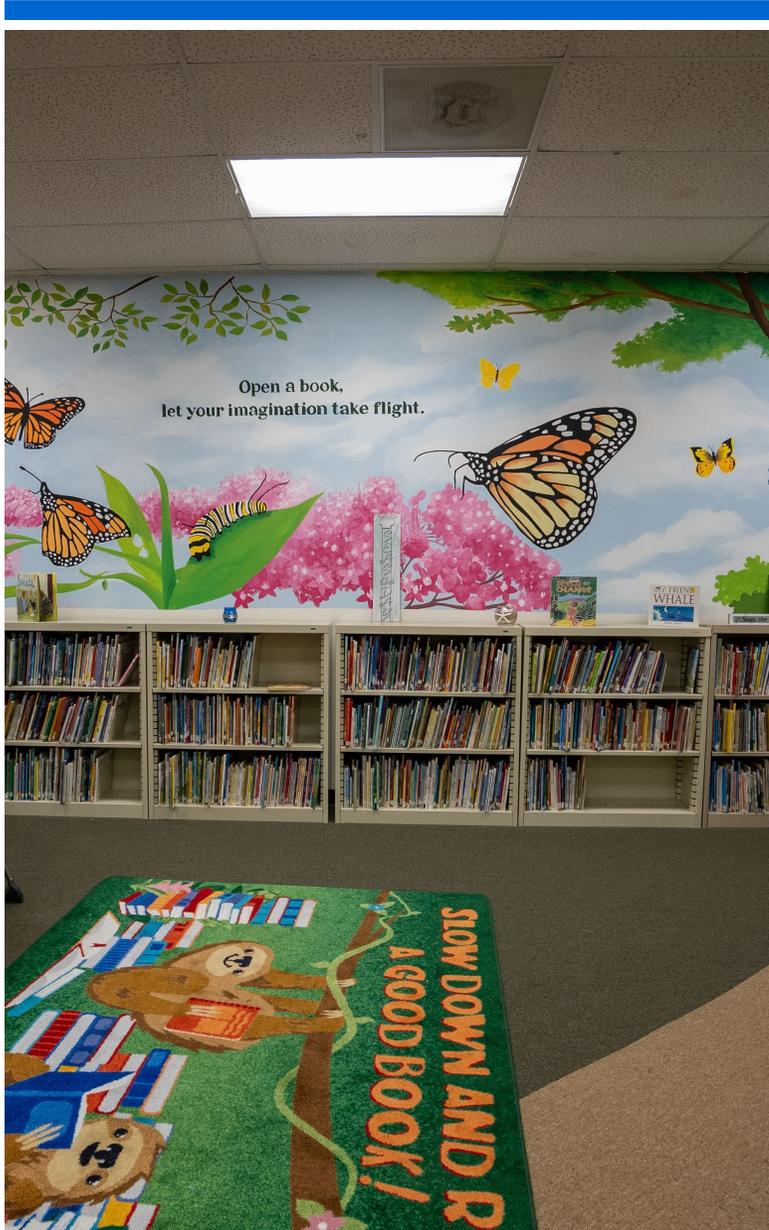
LIBRARY

EXPENDITURES	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
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
Total	\$ 138,683	\$ 171,112	\$ 194,241	\$ 221,574

STAFFING	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
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
Total	2.00	2.00	2.00	2.00

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



DEVELOPMENT SERVICES

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
Total	\$ 417,840	\$ 672,539	\$ 517,696	\$ 566,097

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>				
Total	5.00	4.00	4.00	5.00

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

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

NO STAFFING



FY24 – MAJOR BUDGET ITEMS

TRASH-OFF EVENT - \$4,000

TECHNOLOGY

EXPENDITURES	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
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
Total	\$ 460,756	\$ 472,802	\$ 536,417	\$ 667,821

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



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

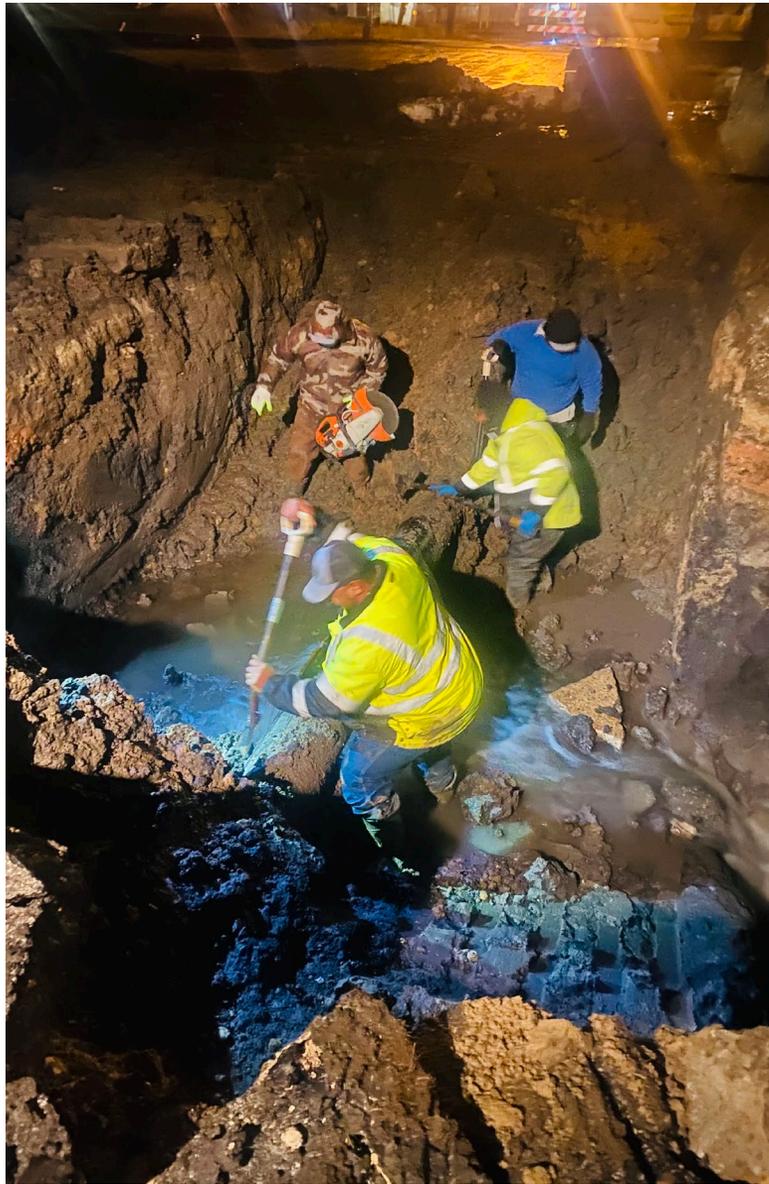
SUPPLEMENTAL REQUEST

■ 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

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
Total	\$ 1,211,266	\$ 1,379,700	\$ 1,357,904	\$ 1,589,579

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
Total	1.00	1.00	1.00	1.00

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

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
Total	\$ 1,374,204	\$ 1,368,145	\$ 1,927,198	\$ 1,382,940

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
* Re-organization in FY 23: Promoted Director of Streets & Sanitation to Asst. Public Works Director; moved Crew Leader to Heavy Equipment Operator				
Total	8.00	8.00	8.00	9.00



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
Total	\$ 761,858	\$ 603,968	\$ 542,510	\$ 610,626

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 & Rec Manager</i>				
Total	4.00	3.00	3.00	3.00

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

EXPENDITURES	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
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
Total	\$ 432,690	\$ 367,934	\$ 434,643	\$ 447,691

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



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
Total	\$ 93,864	\$ 147,595	\$ 139,734	\$ 144,288

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
Total	2.00	2.00	2.00	2.00

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

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	-
Total	\$ 111,667	\$ 61,300	\$ 116,465	\$ 61,200

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
REVENUES				
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
Total Revenues	\$ 2,965,054	\$ 9,441,115	\$ 7,715,804	\$ 5,760,482
EXPENSES				
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
Total Expenses	\$ 2,833,654	\$ 10,058,819	\$ 5,074,312	\$ 10,392,091
NET INCOME	\$ 131,400	\$ (617,704)	\$ 2,641,492	\$ (4,631,609)
BEGINNING CASH & INVESTMENTS	\$ 3,513,669	\$ 3,752,224	\$ 3,752,224	\$ 6,843,716
Depreciation	398,388	200,000	450,000	475,000
CASH ADJUSTMENTS	(291,233)	-	-	-
ENDING CASH & INVESTMENTS	\$ 3,752,224	\$ 3,334,520	\$ 6,843,716	\$ 2,687,107

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
<i>* In FY 23, promoted Director of Utilities to Public Works Director; and repurposed Parks & Facilities Maint. Manager to Engineer</i>				
Total	6.00	6.00	7.00	7.00

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

	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
REVENUES				
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
Total Revenues	\$ 3,966,893	\$ 6,149,362	\$ 7,459,838	\$ 6,418,075
EXPENSES				
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
Total Expenses	\$ 5,387,049	\$ 6,679,382	\$ 6,404,665	\$ 7,633,482
NET INCOME	\$ (1,420,156)	\$ (530,020)	\$ 1,055,173	\$ (1,215,407)
BEGINNING CASH & INVESTMENTS	\$ 3,846,189	\$ 1,579,813	\$ 1,579,813	\$ 2,784,986
Depreciation	\$ 120,011	\$ 66,000	\$ 150,000	\$ 175,000
CASH ADJUSTMENTS	(966,231)	-	-	-
ENDING CASH & INVESTMENTS	\$ 1,579,813	\$ 1,115,793	\$ 2,784,986	\$ 1,744,579

NATURAL GAS FUND

STAFFING	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
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
Total	3.00	4.00	4.00	4.00

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

	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
REVENUES				
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
Total Revenues	\$ 1,735,931	\$ 2,195,002	\$ 2,261,508	\$ 2,516,986
EXPENSES				
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
Total Expenses	\$ 1,950,802	\$ 2,710,276	\$ 2,402,871	\$ 2,600,295
NET INCOME	\$ (214,871)	\$ (515,274)	\$ (141,363)	\$ (83,309)
BEGINNING CASH & INVESTMENTS	\$ 1,512,846	\$ 828,438	\$ 828,438	\$ 962,075
Depreciation	\$ 248,681	\$ 320,000	\$ 275,000	275,000
CASH ADJUSTMENTS	(718,218)	-	-	-
ENDING CASH & INVESTMENTS	\$ 828,438	\$ 633,164	\$ 962,075	\$ 1,153,766

WASTEWATER FUND

STAFFING	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
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
Total	4.00	4.00	4.00	5.00

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

NAVASOTA!

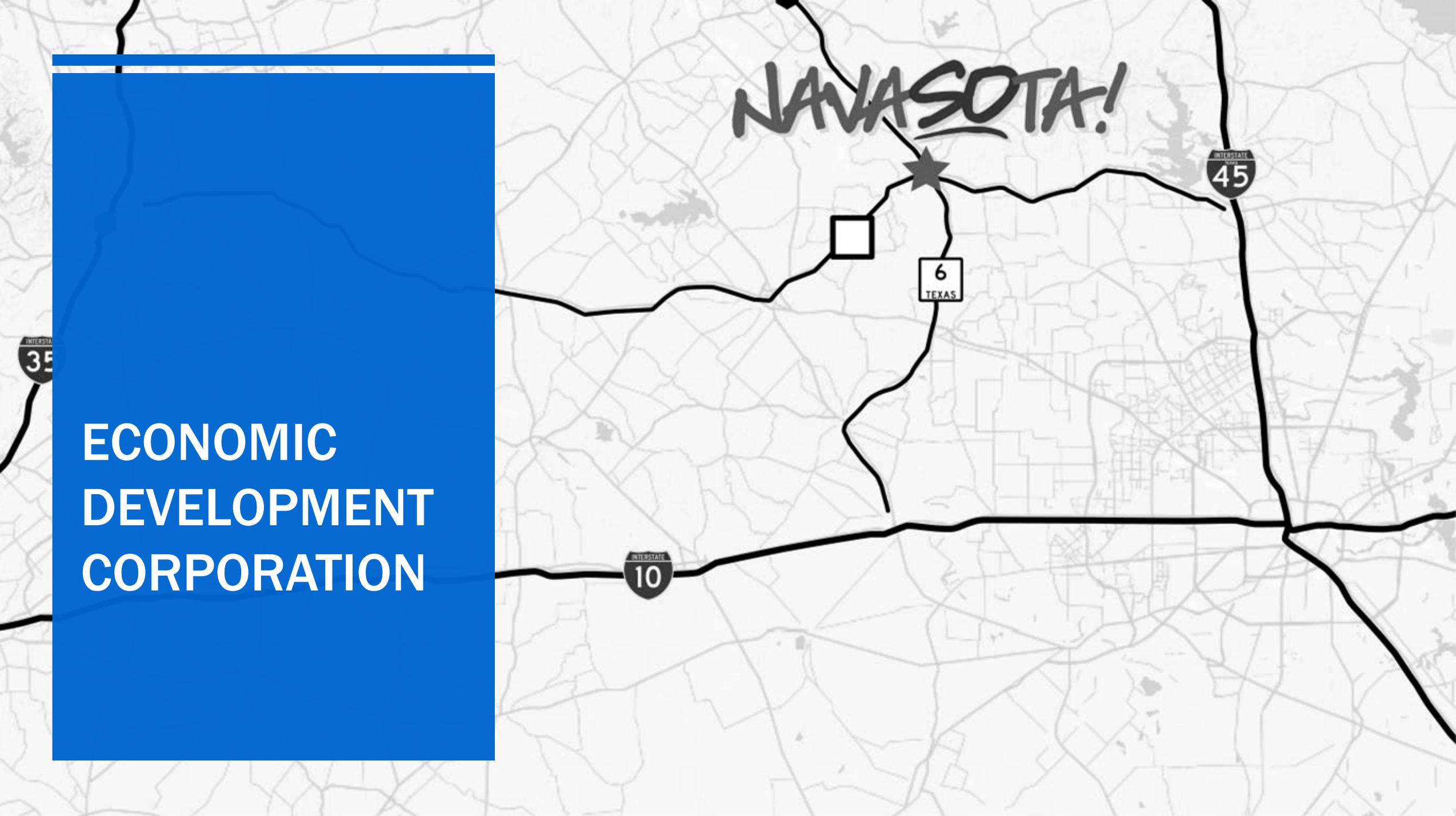
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**ECONOMIC
DEVELOPMENT
CORPORATION**



STATEMENT OF REVENUES AND EXPENDITURES

	Actual FY 21-22	Budget FY 22-23	End-of-Year Estimate FY 22-23	Proposed FY 23-24
REVENUES				
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
Total Revenues	\$ 210,456	\$ 206,833	\$ 223,818	\$ 239,270
EXPENSES				
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
Total Expenses	\$ 189,746	\$ 307,915	\$ 219,976	\$ 315,930
NET INCOME	\$ 20,711	\$ (101,082)	\$ 3,842	\$ (76,660)
BEGINNING FUND BALANCE	\$ 341,144	\$ 361,854	\$ 361,854	\$ 365,696
ADJUSTMENTS				
ENDING FUND BALANCE	\$ 361,854	\$ 260,772	\$ 365,696	\$ 289,036

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
REVENUES				
Hotel Occupancy Tax	\$ 138,295	\$ 141,000	\$ 160,000	\$ 160,000
Interest Income	1,365	1,500	1,300	1,200
Total Revenues	\$ 139,660	\$ 142,500	\$ 161,300	\$ 161,200
EXPENSES				
Miscellaneous	\$ -	\$ 335,293	\$ 204,912	\$ 322,075
Total Expenditures	\$ -	\$ 335,293	\$ 204,912	\$ 322,075
NET INCOME	\$ 139,660	\$ (192,793)	\$ (43,612)	\$ (160,875)
BEGINNING FUND BALANCE	\$ 578,708	\$ 718,367	\$ 718,367	\$ 674,755
ADJUSTMENTS				
ENDING FUND BALANCE	\$ 718,367	\$ 525,574	\$ 674,755	\$ 513,880

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

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
REVENUES				
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
Total Revenues	\$ 1,449,236	\$ 1,468,219	\$ 1,578,585	\$ 2,118,150
EXPENSES				
Bond & Loan Debt	\$ 1,730,454	\$ 1,737,522	\$ 1,867,641	\$ 2,254,022
Total Expenses	\$ 1,730,454	\$ 1,737,522	\$ 1,867,641	\$ 2,254,022
NET INCOME	\$ (281,218)	\$ (269,303)	\$ (289,056)	\$ (135,872)
BEGINNING FUND BALANCE	\$ 1,155,522	\$ 874,304	\$ 874,304	\$ 585,248
ENDING FUND BALANCE	\$ 874,304	\$ 605,001	\$ 585,248	\$ 449,376

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
REVENUES				
Grant Revenue	\$ 141,575	\$ 423,500	\$ 17,580	\$ 300,000
Total Revenues	\$ 141,575	\$ 423,500	\$ 17,580	\$ 300,000
EXPENDITURES				
Transfers Out	\$ 3,300	\$ 422,000	\$ 17,580	\$ 300,000
Total Expenses	\$ 3,300	\$ 422,000	\$ 17,580	\$ 300,000
NET INCOME	\$ 138,275	\$ 1,500	\$ -	\$ -
BEGINNING FUND BALANCE	\$ (138,275)	\$ -	\$ -	\$ -
ADJUSTMENTS				
ENDING FUND BALANCE	\$ -	\$ 1,500	\$ -	\$ -

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
REVENUES				
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
Total Revenues	\$ 102,318	\$ 57,225	\$ 72,239	\$ 82,850
EXPENSES				
Materials & Supplies	\$ -	\$ -	\$ -	\$ 750
Maintenance & Services	2,261	3,000	90,900	77,000
Utilities	220	300	300	300
Total Expenses	\$ 2,482	\$ 3,300	\$ 91,200	\$ 78,050
NET INCOME	\$ 99,836	\$ 53,925	\$ (18,961)	\$ 4,800
BEGINNING FUND BALANCE	\$ 533,437	\$ 633,273	\$ 633,273	\$ 614,312
ADJUSTMENTS				
ENDING FUND BALANCE	\$ 633,273	\$ 687,198	\$ 614,312	\$ 619,112

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
REVENUES				
Miscellaneous	\$ 18	\$ -	\$ -	\$ -
Interest Income	54	100	50	50
Total Revenues	\$ 71	\$ 100	\$ 50	\$ 50
EXPENDITURES				
Miscellaneous	\$ -	\$ 300	\$ -	\$ -
Total Expenses	\$ -	\$ 300	\$ -	\$ -
NET INCOME	\$ 71	\$ (200)	\$ 50	\$ 50
BEGINNING FUND BALANCE	\$ 26,781	\$ 26,852	\$ 26,852	\$ 26,902
ADJUSTMENTS				
ENDING FUND BALANCE	\$ 26,852	\$ 26,652	\$ 26,902	\$ 26,952

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
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ 14,036
Total Revenues	\$ -	\$ -	\$ -	\$ 14,036
EXPENSES				
Bond & Loan Debt	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ -	\$ -	\$ -	\$ -
NET INCOME	\$ -	\$ -	\$ -	\$ 14,036
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ 14,036

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
REVENUES				
Donations	\$ 25,913	\$ 7,000	\$ 20,475	\$ 17,100
Total Revenues	\$ 25,913	\$ 7,000	\$ 20,475	\$ 17,100
EXPENSES				
Materials & Supplies	\$ 10,945	\$ 2,000	\$ 20,562	\$ 15,000
Total Expenses	\$ 10,945	\$ 2,000	\$ 20,562	\$ 15,000
NET INCOME	\$ 14,968	\$ 5,000	\$ (87)	\$ 2,100
BEGINNING FUND BALANCE	\$ 50,984	\$ 65,952	\$ 65,952	\$ 65,865
ENDING FUND BALANCE	\$ 65,952	\$ 70,952	\$ 65,865	\$ 67,965

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)





NAVASOTA!TM
So much, so close.

QUESTIONS?

■ Jason Weeks, City Manager

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