

CITY OF NAVASOTA, TEXAS

PROPOSED ANNUAL BUDGET

FISCAL YEAR 2023-2024

AUG 14, 2023



NAVASOTA!TM
So much, so close.

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

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,

A handwritten signature in blue ink, appearing to read "Jason B. Weeks".

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.

| 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 |

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.

| 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% |

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:

| Description | FY 2023-24 |
|---|---------------------|
| 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 |
| Total | \$ 1,046,420 |

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):

| | Current | New | Variance |
|---|----------------|----------------|-----------------|
| Base Rate | \$15.92 | \$18.65 | |
| Volumetric Rate per 1000 gallons | | | |
| 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 | |
| Total | \$48.32 | \$59.85 | \$11.53 |

Natural Gas Example (6 MCF's):

| | Current | New | Variance |
|---------------------------------|----------------|----------------|-----------------|
| Base Rate | \$11.89 | \$14.52 | |
| Volumetric Rate per MCF | | | |
| 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 | |
| Total | \$34.81 | \$42.48 | \$7.67 |

Wastewater Example (3000 gallons – Winter Average)

| | Current | New | Variance |
|---|----------------|----------------|-----------------|
| Base Rate | \$26.43 | \$36.50 | |
| Volumetric Rate per 1000 gallons | | | |
| 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 | |
| Total | \$34.80 | \$48.05 | \$13.25 |

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. 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

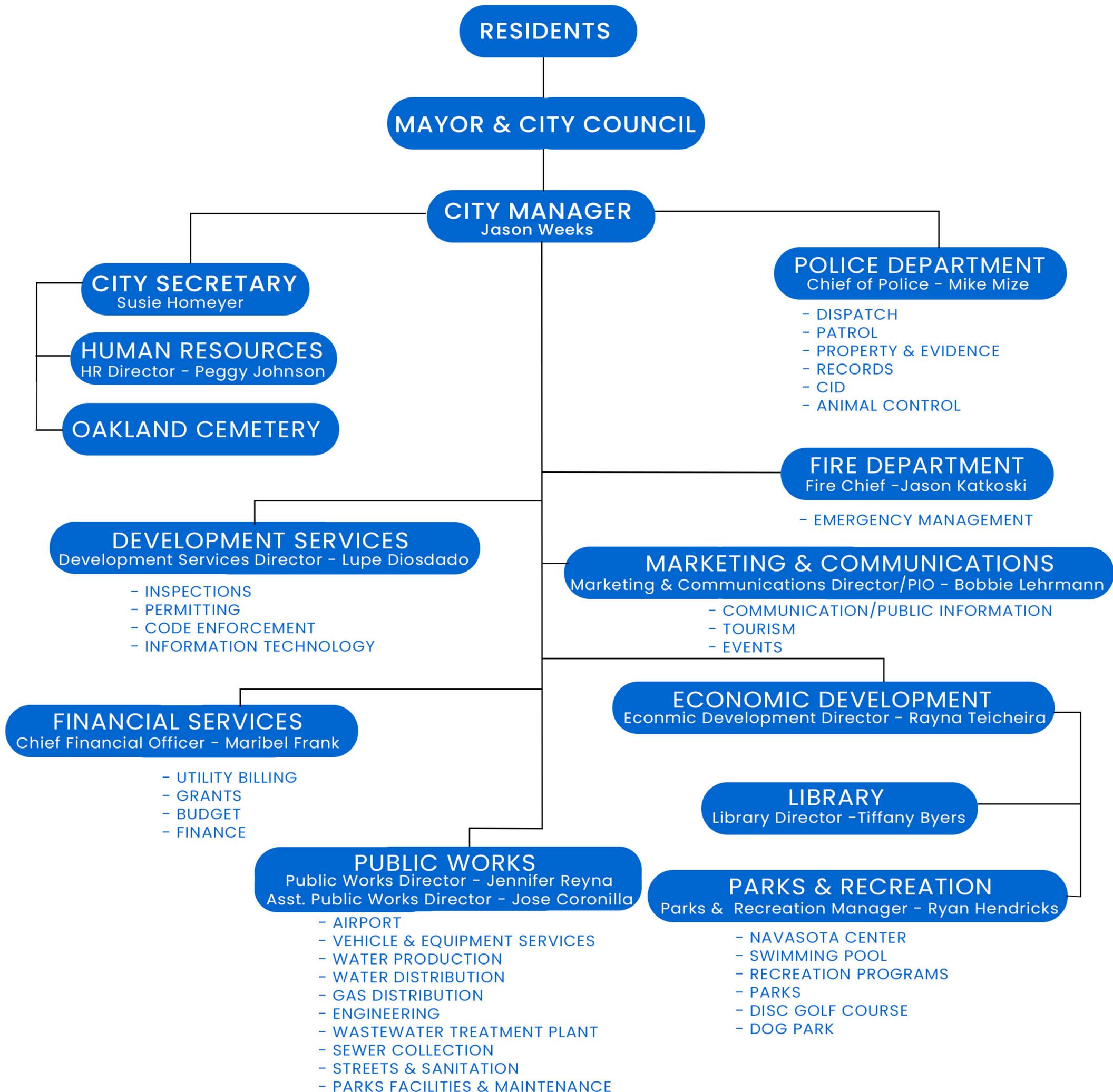


CITY MANAGER
JASON WEEKS



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

Core Values

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

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

| Fund Title | FY 2023-24 | | | | | Estimated Fund Balance 9/30/2024 |
|--|----------------------------------|---------------------|---------------------|----------------------|------------------|----------------------------------|
| | Estimated Fund Balance 9/30/2023 | Total Revenues | Total Expenditures | Net Inc/(Dec) | Adjustments | |
| 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**

| | Actual FY 2021-22 | Revised Budget FY 2022-23 | End-of-Year Estimate FY 2022-23 | Proposed Budget FY 2023-24 |
|---------------------------------------|----------------------|---------------------------------|---------------------------------------|----------------------------------|
| 10/1 - UNASSIGNED FUND BALANCE | \$4,709,134 | \$6,904,941 | \$6,904,941 | \$5,660,016 |
| Revenues | | | | |
| 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 |
| Total Taxes | 6,205,181 | 6,675,492 | 7,021,076 | 7,673,695 |
| 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 |
| Total Licenses & Permits | 263,824 | 229,150 | 236,609 | 226,000 |
| 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 |
| Total Charges and Fines | 3,877,504 | 4,008,690 | 4,288,835 | 4,627,727 |
| 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 |
| Total Other Revenues | 2,461,703 | 1,006,391 | 904,012 | 754,971 |
| Total Revenues | 13,142,727 | 12,276,723 | 12,790,030 | 13,636,393 |
| Transfers | 0 | 0 | 0 | 0 |
| Total Revenues and Transfers | \$13,142,727 | \$12,276,723 | \$12,790,030 | \$13,636,393 |

**GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES**

| | Actual FY 2021-22 | Revised Budget FY 2022-23 | End-of-Year Estimate FY 2022-23 | Proposed Budget FY 2023-24 |
|---|------------------------------|--|--|---|
| Expenditures | | | | |
| 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 | 2,521,837 | 2,861,015 | 3,045,380 | 3,788,394 |
| 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 | 3,201,320 | 4,291,846 | 5,344,266 | 5,284,965 |
| 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 | 3,989,464 | 3,929,642 | 4,519,724 | 4,240,525 |
| 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 |
| Total Expenditures & Transfers | 10,943,213 | 13,215,095 | 14,034,955 | 15,005,120 |
| Net Increase/ (Decrease) | 2,199,513 | (938,372) | (1,244,925) | (1,368,727) |
| Adjustment | (3,706) | | | 0 |
| 9/30 - UNASSIGNED FUND BALANCE | \$6,904,941 | \$5,966,569 | \$5,660,016 | \$4,291,289 |

GENERAL FUND 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

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 |

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 |

| 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 |

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 |

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 |

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 |

| 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 |

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

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 |

| 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 |

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 |

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 |

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 |

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 |

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 |

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

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 |

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

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 |

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 |

| 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 |

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 |

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 |

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 |

| 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 |

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 |

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 |

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 |

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 |

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 |
| Total | \$ 10,943,213 | \$ 13,215,095 | \$ 14,034,955 | \$ 15,005,120 |

| 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 |
| TOTAL GENERAL FUND | 100.65 | 104.45 | 99.45 | 107.45 |
| 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 |
| TOTAL ALL FUNDS | 113.65 | 118.45 | 114.45 | 123.45 |

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 |

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

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 |

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

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 |

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

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

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

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 |
|-------------------------------|----------------------------|----------------------------|--|------------------------------|
| 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

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

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 |
|-------------------------------|----------------------------|----------------------------|--|------------------------------|
| 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

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

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

| 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 |

| 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

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

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

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 |
| | SUBTOTAL | \$ 37,205 | \$ 92,752 | |
| | TOTAL | | \$ 129,957 | (One-Time + Recurring) |

**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 |
| | SUBTOTAL | \$ 77,705 | \$ 93,145 | |
| | TOTAL | | \$ 170,850 | (One-Time + Recurring) |

**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 x 0.0765) |
| 100-567-116.01 | TMRS | | 4,679 | (\$71,256+\$3,720 = \$74,976 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 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 |
| | SUBTOTAL | \$ 22,705 | \$ 96,415 | |
| | TOTAL | | \$ 119,120 | (One-Time + Recurring) |

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 |
| | SUBTOTAL | \$ 55,705 | \$ 93,320 | |
| | TOTAL | | \$ 149,025 | (One-Time + Recurring) |

**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 |
| | SUBTOTAL | \$ 78,410 | \$ 175,786 | |
| | TOTAL | | \$ 254,196 | (One-Time + Recurring) |

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

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

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

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 <small>xxx-xxx-xxx.xx</small> | Account Description | One-Time Costs | Recurring Costs | Additional Notes or Comments <small>(If vehicle, put type only i.e., sedan, pickup)</small> |
|---|-----------------------|-------------------|--------------------|--|
| 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 |
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| SUBTOTAL | | \$ 900 | \$ 10,900 | |
| TOTAL | | | \$ 11,800 | (One-Time + Recurring) |

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 | TeamVeiver License, BlueBeam, & AutoCAD LT License | 2,382 | | | | |
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TOTAL: \$ 448,905

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

CITY OF NAVASOTA
Supplemental Request
FY 2023-24



FUND - DEPT NO.: 100-592

DEPT TITLE: Tourism

ITEM / POSITION REQUESTED:

Main Street Manager/Event Coordinator

SERVICE GOAL:

To carry out the duties and legal requirements of being a Texas Main Street City, as well as working with the Chamber & downtown merchants on events.

WHY IS GOAL IMPORTANT?

Funding will be from Hotel/Motel Occupancy Tax to cover salary and benefits (approximately annually of \$100,000), with operations cost to be funded by General Fund. Though a Main Street Manager position can not be legally created until the City of Navasota has been admitted into the Main Street Program, staff wanted City Council to be aware of cost estimates for Navasota becoming a Main Street City. Once the Texas Main Street Program new application process has been confirmed, staff would recommend that City Council move forward with hiring an Downtown Event Coordinator that would transition into the Main Street Manager/Event Coordinator position once the City of Navasota has been designated as a Main Street City. Events, whether put on by the City, Chamber or merchants, occur downtown; therefore, due to the workload of planning and operating these events, there is a need for a designated employee to assist with overseeing these events.

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) |
|----------------------------------|---------------------|-------------------|--------------------|---|
| 100-592-100.00 | Regular Earnings | | \$ 75,000 | Grade 8 (budget between mid-point & max) |
| 100-592-115.00 | FICA | | 5,738 | \$75,000 x 0.0765 |
| 100-592-116.01 | TMRS | | 4,680 | \$75,000 x 0.0624 |
| 100-592-117.00 | Insurance | | 9,000 | Employee only |
| 100-592-122.00 | Workers Comp | | 300 | |
| 100-592-202.00 | General Supplies | \$ 3,719 | | Laptop, Phone, Monitor, & IT equipment |
| 100-592-151.00 | Memberships | | 2,805 | Dues for memberships |
| 100-592-150.00 | Travel & Training | | 7,150 | TAMIO conference, TXDT, State Fair etc. |
| 100-592-804.00 | Advertising | | 25,000 | |
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| SUBTOTAL | | \$ 3,719 | \$ 129,673 | |
| TOTAL | | | \$ 133,392 | (One-Time + Recurring) |

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

CITY OF NAVASOTA
Supplemental Request
FY 2023-24



FUND - DEPT NO.: 550-591

DEPT TITLE: EDC

ITEM / POSITION REQUESTED:

Travel and Education

SERVICE GOAL:

Franchise Ownership Workshop
 Historical Tax Credit Workshop
 Texas Downtown Regional Roundtable
 Doing Business in Navasota & Business Development Workshop

WHY IS GOAL IMPORTANT?

Historical Tax Credit Workshop: Training opportunity for bringing in a professional historic tax credit consultant to teach local businesses on how to take advantage of federal and state historic tax credits to receive up to 45% in eligible tax credits to help offset the costs of rehabilitation expenses. **Franchise Ownership Workshop:** Training opportunity to partner with the SBDC, FranNet, and the Retail Coach to provide guidance to local entrepreneurs interested in opening a franchise in Navasota. First event was held in 2022 and it was well received. **Texas Downtown Regional Roundtable:** Navasota was selected as a host city to host a Texas Downtown (TXDT) Regional Roundtable event in 2024. This is a great opportunity to showcase Downtown Navasota and invite business owners, Main Street Managers, and other TXDT members to shop and stay in town. **Doing Business in Navasota & Business Development Workshop:** New idea to bring in potential investors, entrepreneurs, and developers to Navasota to learn from a few small- to mid-sized businesses on their experiences in start-ups, the City on development, permitting & utility processes, incentives & resources available.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

| Account Number <small>xxx-xxx-xxx.xx</small> | Account Description | One-Time Costs | Recurring Costs | Additional Notes or Comments <small>(If vehicle, put type only i.e., sedan, pickup)</small> |
|---|----------------------|-------------------|--------------------|--|
| 550-591-150.00 | Travel and Education | | \$ 1,000 | Franchise Ownership Workshop |
| 550-591-150.00 | Travel and Education | | 1,930 | Historical Tax Credit Workshop |
| 550-591-150.00 | Travel and Education | 2,000 | | Texas Downtown Regional Roundtable |
| 550-591-150.00 | Travel and Education | | 1,500 | Doing Business in Navasota Workshop |
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| SUBTOTAL | | \$ 2,000 | \$ 4,430 | |
| TOTAL | | | \$ 6,430 | (One-Time + Recurring) |

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

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



FUND - DEPT NO.: 100-560

DEPT TITLE: Streets

ITEM / POSITION REQUESTED:

Street Signs & Trailer

SERVICE GOAL:

Need to order a trailer with rails for traffic signs, cones, and barricades for multiple uses.

WHY IS GOAL IMPORTANT?

Need to order a trailer with rails for traffic signs, cones, and barricades for multiple uses such as road closure and special events.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

| Account Number <small>xxx-xxx-xxx.xx</small> | Account Description | One-Time Costs | Recurring Costs | Additional Notes or Comments <small>(If vehicle, put type only i.e., sedan, pickup)</small> |
|---|----------------------|-------------------|--------------------|--|
| 100-560-210.00 | Street Sign Supplies | \$ 6,695 | \$ - | Add 8.5'x16' wood deck trailer with rails |
| 100-560-210.00 | Street Sign Supplies | 3,750 | | 10 Type III Barricades at \$375 each |
| 100-560-210.00 | Street Sign Supplies | 3,000 | | 100 Heavy duty orange reflective cones 26" \$30 each |
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| SUBTOTAL | | \$ 13,445 | \$ - | |
| TOTAL | | \$ 13,445 | \$ 13,445 | (One-Time + Recurring) |

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



FUND - DEPT NO.: 300-513

DEPT TITLE: Natural Gas

ITEM / POSITION REQUESTED:

Gas Line Locators (2)

SERVICE GOAL:

Need to order two (2) gas line locators to keep up with the demand for line locates due to growth.

WHY IS GOAL IMPORTANT?

With the amount of CIP projects it is hard to keep up with the demand of all the "8-1-1" locate tickets that are being generated by contractors and the developers from the new construction. By having multiple line locators will help staff with keeping up with the volume of 8-1-1 locates.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

| Account Number <small>xxx-xxx-xxx.xx</small> | Account Description | One-Time Costs | Recurring Costs | Additional Notes or Comments <small>(If vehicle, put type only i.e., sedan, pickup)</small> |
|---|---------------------|-------------------|--------------------|--|
| 300-513-303.00 | Vehicle/Equipment | \$ 9,070 | \$ - | 3 Line Locators at \$4,535 each |
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| SUBTOTAL | | \$ 9,070 | \$ - | |
| TOTAL | | \$ 9,070 | \$ 9,070 | (One-Time + Recurring) |

CITY OF NAVASOTA
Supplemental Request
FY 2023-24



FUND - DEPT NO.: 100-563

DEPT TITLE: Facilities Maintenance

ITEM / POSITION REQUESTED:

Replacement Chairs & Tables for Navasota Center

SERVICE GOAL:

To provide proper seating for the Navasota Center for events, rentals, and meetings.

WHY IS GOAL IMPORTANT?

Currently, the seating at the Navasota Center is outdated, dirty, and falling apart. As part of our goal to update the Navasota Center, new chairs will not only provide adequate seating for renters and patrons, but enable us to charge more for rentals in the future due to updated equipment.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

| Account Number <small>xxx-xxx-xxx.xx</small> | Account Description | One-Time Costs | Recurring Costs | Additional Notes or Comments <small>(If vehicle, put type only i.e., sedan, pickup)</small> |
|---|----------------------------|-------------------|--------------------|--|
| 100-563-300.01 | Maint Building- Nav Center | \$ 10,400 | \$ - | LaSalle rooms total of 208 chairs at \$50.00 each |
| 100-563-300.01 | Maint Building- Nav Center | 2,304 | | 48 folding chairs at \$48 each |
| 100-563-300.01 | Maint Building- Nav Center | 980 | | 4 round tables at \$245 each |
| 100-563-300.01 | Maint Building- Nav Center | 800 | | 4 long tables at \$200 each |
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| SUBTOTAL | | \$ 14,484 | \$ - | |
| TOTAL | | | \$ 14,484 | (One-Time + Recurring) |

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



FUND - DEPT NO.: 100-563

DEPT TITLE: Facilities Maintenance

ITEM / POSITION REQUESTED:

Roller Shades at Navasota Center

SERVICE GOAL:

To install new window treatments at the Navasota Center to lower energy cost and update rooms.

WHY IS GOAL IMPORTANT?

Currently, the blinds at the Navasota Center are budget friendly, damage easily, and always look dirty. By installing new roller shades, we will be able to save slightly on energy cost and update the look of the room. With a new look, we will be able to charge more for rentals.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

| Account Number <small>xxx-xxx-xxx.xx</small> | Account Description | One-Time Costs | Recurring Costs | Additional Notes or Comments <small>(If vehicle, put type only i.e., sedan, pickup)</small> |
|---|-----------------------------|-------------------|--------------------|--|
| 100-563-300.01 | Maint Building - Nav Center | \$ 6,035 | | 71 roller blinds at \$85 each |
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| SUBTOTAL | | \$ 6,035 | \$ - | |
| TOTAL | | | \$ 6,035 | (One-Time + Recurring) |

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



FUND - DEPT NO.: 200/300/400

DEPT TITLE: Water, Natural Gas, & Sewer

ITEM / POSITION REQUESTED:

Traffic Message Sign Board with Trailer

SERVICE GOAL:

Traffic sign board with a trailer would give information out to the public and aid in traffic control.

WHY IS GOAL IMPORTANT?

A traffic sign board would give the city many different uses. Road closures for utility repairs or events. This is a sign board that is typically used by TxDOT for their roadway constructions projects. Therefore, the City could utilize the sign board trailer for traffic delays, detours, etc. Since this message board will be very useful for several utility departments, the cost has been spread over the Water, Natural Gas, and Wastewater Funds equally.

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) |
|----------------------------------|---------------------|-------------------|--------------------|---|
| 200-511-910.00 | Capital Outlay | \$ 6,000 | | Purchase a digital sign board w/trailer |
| 300-513-910.00 | Capital Outlay | 6,000 | | |
| 400-515-910.00 | Capital Outlay | 6,000 | | |
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| SUBTOTAL | | \$ 18,000 | \$ - | |
| TOTAL | | \$ 18,000 | \$ 18,000 | (One-Time + Recurring) |

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>%</u> |
|------------|---------------------|-------------------|---------------------|---------------------|---------------|
| | | | | <u>Total</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**

| | \$2,488,340 | \$2,488,340 | \$2,488,340 | \$8,000,000 |
|-----------|---------------------------|---------------------------|---------------------------|---------------------------|
| | Water | Sewer | Street | CIP |
| | <u>Fiscal Year</u> | <u>Fiscal Year</u> | <u>Fiscal Year</u> | <u>Fiscal Year</u> |
| | <u>Total</u> | <u>Total</u> | <u>Total</u> | <u>Total</u> |
| 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 ave 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> | | |
|-----------------------------|--------|-------------------|-------------------|----------------|------------|
| FY 2023-24 | | | | | |
| 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>%</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>%</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 |
| | <u>781,961.83</u> | <u>44,454.65</u> | <u>826,416.48</u> | <u>826,416.48</u> | <u>\$ 573,580.42</u> | <u>\$ 252,836.06</u> |

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):

| | | % of Payment |
|--|----------------------|---------------------|
| 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% |
| | <u>\$ 977,509.96</u> | <u>100.00%</u> |

| | | | FY2023-24 Principal | FY2023-24 Interest | FY2023-24 Total |
|-------------------------|----------------|--------|--------------------------------------|-------------------------------------|----------------------------------|
| 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 |
| | | | <u>189,017.80</u> | <u>17,586.32</u> | <u>206,604.12</u> |

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>%</u> |
|------------|---------------------|-------------------|---------------------|---------------------|---------------|
| | | | | <u>Total</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**

| | \$2,488,340 | \$2,488,340 | \$2,488,340 | \$8,000,000 |
|-----------|---------------------------|---------------------------|---------------------------|---------------------------|
| | Water | Sewer | Street | CIP |
| | <u>Fiscal Year</u> | <u>Fiscal Year</u> | <u>Fiscal Year</u> | <u>Fiscal Year</u> |
| | <u>Total</u> | <u>Total</u> | <u>Total</u> | <u>Total</u> |
| 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 ave 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> | | |
|-----------------------------|--------|-------------------|-------------------|----------------|------------|
| FY 2023-24 | | | | | |
| 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>%</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>%</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 |
| | <u>781,961.83</u> | <u>44,454.65</u> | <u>826,416.48</u> | <u>826,416.48</u> | <u>\$ 573,580.42</u> | <u>\$ 252,836.06</u> |

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):

| | | % of Payment |
|--|----------------------|---------------------|
| 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% |
| | <u>\$ 977,509.96</u> | <u>100.00%</u> |

| | | | FY2023-24 Principal | FY2023-24 Interest | FY2023-24 Total |
|-------------------------|----------------|--------|--------------------------------------|-------------------------------------|----------------------------------|
| 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 |
| | | | <u>189,017.80</u> | <u>17,586.32</u> | <u>206,604.12</u> |

**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 | | | | |

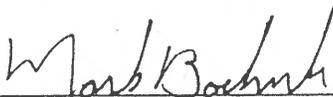
Grimes Central Appraisal District
P. O. Box 489
Anderson, Texas 77830
(936)873-2163 Ext 224
Fax (936)873-2154

 COPY

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

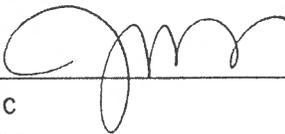
I, Mark Boehnke, Chief Appraiser for the Grimes Central Appraisal District, do solemnly swear that the attached is that portion of the approved appraisal roll of the Grimes Central Appraisal District for tax year 2023 which lists property taxable by the **City of Navasota** and constitutes the appraisal 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 24th 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 | | |
| Total Land Market Value | (=) | \$179,785,533 | (+) | \$179,785,533 |

Improvement Totals

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

Other Totals

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

Productivity Totals

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

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 | | |
| Total Exemptions | (=) | \$20,946,008 | (-) | \$20,946,008 |
| Net Taxable (Before Freeze) | | | (=) | \$688,786,418 |

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 | | |
| Total Land Market Value | (=) | \$141,080 | (+) | \$141,080 |

Improvement Totals

| | | | | |
|-----------------------------|------------|--------------------|------------|--------------------|
| Improvements - Homesite | (+) | \$841,380 | | |
| Improvements - Non Homesite | (+) | \$355,530 | | |
| Total Improvements | (=) | \$1,196,910 | (+) | \$1,196,910 |

Other Totals

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

Productivity Totals

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

Exemptions

| | | | | |
|------------------------------------|------------|------------|----------|------------------------|
| | | | (HS Assd | 0) |
| Total Exemptions | (=) | \$0 | | (-) \$0 |
| Net Taxable (Before Freeze) | | | | (=) \$1,337,990 |

X , 90
 \$1,204,191

2023 PRELIMINARY TOTALS

C4 - CITY OF NAVASOTA
Not Under ARB Review Totals

Property Count: 12

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 | (=) 169,796 |
| | | | Market Value | (=) 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 (-) 895 (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. | 2022 total taxable value. 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). ¹ | \$ 597,278,929 |
| 2. | 2022 tax ceilings. 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. ² | \$ 0 |
| 3. | Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1. | \$ 597,278,929 |
| 4. | 2022 total adopted tax rate. | \$ 0.5560 /\$100 |
| 5. | 2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. | |
| | A. Original 2022 ARB values:..... \$ 0 | |
| | B. 2022 values resulting from final court decisions:..... - \$ 0 | |
| | C. 2022 value loss. Subtract B from A. ³ | \$ 0 |
| 6. | 2022 taxable value subject to an appeal under Chapter 42, as of July 25. | |
| | A. 2022 ARB certified value:..... \$ 0 | |
| | B. 2022 disputed value:..... - \$ 0 | |
| | C. 2022 undisputed value. Subtract B from A. ⁴ | \$ 0 |
| 7. | 2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C. | \$ 0 |

¹ Tex. Tax Code §26.012(14)
² Tex. Tax Code §26.012(14)
³ Tex. Tax Code §26.012(13)
⁴ Tex. Tax Code §26.012(13)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|--|----------------|
| 8. | 2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7. | \$ 597,278,929 |
| 9. | 2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵ | \$ 0 |
| 10. | <p>2022 taxable value lost because property first qualified for an exemption in 2023. 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.</p> <p>A. Absolute exemptions. Use 2022 market value:..... \$ 551,971</p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ 456,000</p> <p>C. Value loss. Add A and B.⁶</p> | \$ 1,007,971 |
| 11. | <p>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. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p>A. 2022 market value:..... \$ 0</p> <p>B. 2023 productivity or special appraised value:..... - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p> | \$ 0 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$ 1,007,971 |
| 13. | 2022 captured value of property in a TIF. 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. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0. | \$ 0 |
| 14. | 2022 total value. Subtract Line 12 and Line 13 from Line 8. | \$ 596,270,958 |
| 15. | Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100. | \$ 3,315,266 |
| 16. | Taxes refunded for years preceding tax year 2022. 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. ⁹ | \$ 403 |
| 17. | Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰ | \$ 3,315,669 |
| 18. | <p>Total 2023 taxable value on the 2023 certified appraisal roll today. 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.¹¹</p> <p>A. Certified values:..... \$ 688,039,706</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ _____</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0</p> <p>D. Tax increment financing: 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.¹²..... - \$ 2,688,280</p> <p>E. Total 2023 value. Add A and B, then subtract C and D.</p> | \$ 686,351,426 |

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

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|---|-------------------------|
| 19. | <p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2023 taxable value of properties under protest. 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. ¹⁴..... \$ <u>1,204,191</u></p> <p>B. 2023 value of properties not under protest or included on certified appraisal roll. 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. ¹⁵..... + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>1,204,191</u></p> | |
| 20. | 2023 tax ceilings. 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. ¹⁶ | \$ <u>0</u> |
| 21. | 2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷ | \$ <u>687,555,617</u> |
| 22. | Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸ | \$ <u>1,651,120</u> |
| 23. | Total 2023 taxable value of new improvements and new personal property located in new improvements. 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 do not include property on which a tax abatement agreement has expired for 2023. ¹⁹ | \$ <u>33,949,450</u> |
| 24. | Total adjustments to the 2023 taxable value. Add Lines 22 and 23. | \$ <u>35,600,570</u> |
| 25. | Adjusted 2023 taxable value. Subtract Line 24 from Line 21. | \$ <u>651,955,047</u> |
| 26. | 2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰ | \$ <u>0.5085</u> /\$100 |
| 27. | COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹ | \$ _____ /\$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. | 2022 M&O tax rate. Enter the 2022 M&O tax rate. | \$ <u>0.4968</u> /\$100 |
| 29. | 2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>597,278,929</u> |

¹³ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.012(6)(B)
¹⁷ Tex. Tax Code §26.012(6)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|------------------|
| 30. | Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100 | \$ 2,967,281 |
| 31. | <p>Adjusted 2022 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2022. 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</p> <p>B. 2022 taxes in TIF. 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</p> <p>C. 2022 transferred function. 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</p> <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 351</p> <p>E. Add Line 30 to 31D.</p> | \$ 2,967,632 |
| 32. | Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 651,955,047 |
| 33. | 2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100. | \$ 0.4551 /\$100 |
| 34. | <p>Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.</p> <p>A. 2023 state criminal justice mandate. 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</p> <p>B. 2022 state criminal justice mandate. 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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | \$ 0 /\$100 |
| 35. | <p>Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent health care expenditures. 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</p> <p>B. 2022 indigent health care expenditures. 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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | \$ 0 /\$100 |

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|------------------|
| 36. | <p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. 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. 2022 indigent defense compensation expenditures. 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>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p> | \$ 0 /\$100 |
| 37. | <p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. 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. 2022 eligible county hospital expenditures. 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>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p> | \$ 0 /\$100 |
| 38. | <p>Rate adjustment for defunding municipality. 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> <p>A. Amount appropriated for public safety in 2022. 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. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | \$ 0 /\$100 |
| 39. | <p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p> | \$ 0.4551 /\$100 |
| 40. | <p>Adjustment for 2022 sales tax specifically to reduce property taxes. 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> <p>A. Enter the amount of additional sales tax collected and spent on M&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. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.0889 /\$100</p> <p>C. Add Line 40B to Line 39.</p> | \$ 0.5440 /\$100 |
| 41. | <p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p> | \$ 0.5630 /\$100 |

²⁵ Tex. Tax Code §26.0442
²⁶ Tex. Tax Code §26.0443

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|-------------|--|------------------|
| D41. | <p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. 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</p> <p>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</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p> | \$ 0 /\$100 |
| 42. | <p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(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.</p> <p>A. Debt 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. ²⁸</p> <p>Enter debt amount \$ 749,500</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 376,000</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p> | \$ 373,500 |
| 43. | Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹ | \$ 0 |
| 44. | Adjusted 2023 debt. Subtract Line 43 from Line 42E. | \$ 373,500 |
| 45. | <p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 100.00 %</p> <p>B. Enter the 2022 actual collection rate. 102.00 %</p> <p>C. Enter the 2021 actual collection rate. 106.00 %</p> <p>D. Enter the 2020 actual collection rate. 103.00 %</p> <p>E. 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%. ³¹</p> | 102.00 % |
| 46. | 2023 debt adjusted for collections. Divide Line 44 by Line 45E. | \$ 366,176 |
| 47. | 2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 687,555,617 |
| 48. | 2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100. | \$ 0.0532 /\$100 |
| 49. | 2023 voter-approval tax rate. Add Lines 41 and 48. | \$ 0.6162 /\$100 |
| D49. | <p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. 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.</p> | \$ _____ /\$100 |

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

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|-------------|
| 50. | COUNTIES ONLY. 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. | Taxable Sales. 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. ³² 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. | Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | \$ 647,065 |
| 53. | 2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 687,555,617 |
| 54. | Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100. | \$ 0.0941 /\$100 |
| 55. | 2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 0.5085 /\$100 |
| 56. | 2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022. | \$ 0.5085 /\$100 |
| 57. | 2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ 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. | 2023 voter-approval tax rate, adjusted for sales tax. 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. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸ | \$ 0 |
| 60. | 2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 687,555,617 |
| 61. | Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100. | \$ 0 /\$100 |
| 62. | 2023 voter-approval tax rate, adjusted for pollution control. 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 |

³² Tex. Tax Code §26.041(d)
³³ Tex. Tax Code §26.041(f)
³⁴ Tex. Tax Code §26.041(d)
³⁵ Tex. Tax Code §26.04(c)
³⁶ Tex. Tax Code §26.04(c)
³⁷ Tex. Tax Code §26.045(d)
³⁸ 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.³⁹ 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;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ 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.⁴²

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.⁴³

| Line | Unused Increment Rate Worksheet | Amount/Rate |
|------------|---|-------------------|
| 63. | Year 3 component. 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 |
| 64. | Year 2 component. 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 |
| 65. | Year 1 component. 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 |
| 66. | 2023 unused increment rate. Add Lines 63E, 64E and 65E. | \$ 0 /\$100 |
| 67. | Total 2023 voter-approval tax rate, including the unused increment rate. 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 |

³⁹ Tex. Tax Code §26.013(a)
⁴⁰ Tex. Tax Code §26.013(c)
⁴¹ Tex. Tax Code §26.0501(a) and (c)
⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code §26.063(a)(1)
⁴⁴ Tex. Tax Code §26.012(8-a)
⁴⁵ 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. ⁴⁴ 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. ⁴⁵

| Line | De Minimis Rate Worksheet | Amount/Rate |
|------|--|------------------|
| 68. | Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> | \$ 0.4551 /\$100 |
| 69. | 2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 687,555,617 |
| 70. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100. | \$ 0.0727 /\$100 |
| 71. | 2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.0532 /\$100 |
| 72. | De minimis rate. 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.⁴⁶

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. ⁴⁷

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. | 2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 0.5560 /\$100 |
| 74. | Adjusted 2022 voter-approval tax rate. 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. ⁴⁸ 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. | Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73. | \$ 0 /\$100 |
| 76. | Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 596,270,958 |
| 77. | Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100. | \$ 0 |
| 78. | Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 651,955,047 |
| 79. | Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹ | \$ 0 /\$100 |

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------|--|-------------------------|
| 80. | 2023 voter-approval tax rate, adjusted for emergency revenue. 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). | \$ <u>0.5221</u> /\$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.⁵⁰

print here ▶ Mark Boehnke, Tax Assessor
 Printed Name of Taxing Unit Representative

sign here ▶ Mark Boehnke
 Taxing Unit Representative

8/1/2023
 Date

⁵⁰ Tex. Tax Code §§26.04(c-2) and (d-2)

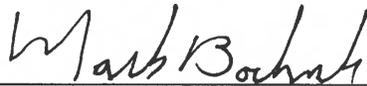
Grimes Central Appraisal District

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 % |

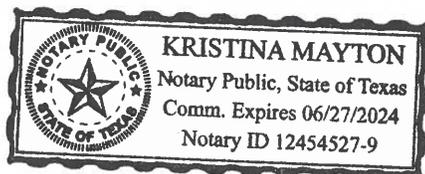


Mark Boehnke
Chief Appraiser

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 |
| 5 | \$ 42,500 | \$ 50,000 | \$ 58,000 | \$ 20.43 | \$ 24.04 | \$ 27.88 | Utility Billing Manager |
| | | | | | | | 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 |
| 2 | \$ 32,300 | \$ 38,000 | \$ 44,000 | \$ 15.53 | \$ 18.27 | \$ 21.15 | Utility Heavy Equipment Operator |
| | | | | | | | 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 | |
| W3 | \$ 42,500 | \$ 50,000 | \$ 57,500 | \$ 20.43 | \$ 24.04 | \$ 27.64 | W/WW Operator, Chief/Lead |
| W2 | \$ 38,200 | \$ 45,000 | \$ 51,800 | \$ 18.37 | \$ 21.63 | \$ 24.90 | W/WW Operator II |
| W1 | \$ 35,100 | \$ 39,000 | \$ 42,900 | \$ 16.88 | \$ 18.75 | \$ 20.63 | W/WW Operator I |
| G2 | \$ 38,200 | \$ 45,000 | \$ 51,800 | \$ 18.37 | \$ 21.63 | \$ 24.90 | Gas Distribution System Operator, Senior |
| G1 | \$ 35,100 | \$ 39,000 | \$ 42,900 | \$ 16.88 | \$ 18.75 | \$ 20.63 | Gas Distribution System Operator |
| PT2 | \$ 31,200 | \$ 34,667 | \$ 38,133 | \$ 15.00 | \$ 16.67 | \$ 18.33 | Seasonal Head Lifeguard |
| PT1 | \$ 25,000 | \$ 28,000 | \$ 31,000 | \$ 12.02 | \$ 13.46 | \$ 14.90 | Part-time Facilities Attendent |
| | | | | | | | Seasonal Lifeguards |
| P5 | \$ 64,130 | \$ 71,256 | \$ 78,381 | \$ 29.37 | \$ 32.63 | \$ 35.89 | Police Sergeant (2,184 hours) |
| P4 | \$ 58,300 | \$ 64,778 | \$ 71,256 | \$ 26.70 | \$ 29.67 | \$ 32.63 | Police Corporal (2,184 hours) |
| P3 | \$ 54,325 | \$ 60,361 | \$ 66,397 | \$ 26.12 | \$ 29.02 | \$ 31.93 | Police Investigator (2,080 hours) |
| P2 | \$ 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) |
| P1 | \$ 1,325 | | | \$ 21.16 | | | Police Cadet (2,080 hours) |
| F2 | \$ 55,140 | \$ 62,507 | \$ 69,874 | \$ 18.15 | \$ 20.58 | \$ 23.00 | Fire Captain (2,912 hours) |
| F1 | \$ 50,127 | \$ 56,963 | \$ 63,798 | \$ 16.50 | \$ 18.75 | \$ 21.00 | Firefighter / Driver (2,912 hours) |
| F1PT | | | | \$ 15.00 | | | Firefighter, Part-time |
| C2 | \$ 45,425 | \$ 53,400 | \$ 61,000 | \$ 21.84 | \$ 25.68 | \$ 29.33 | Communications Operator Supervisor (2,080 hours) |
| C1 | \$ 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> |
|----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Residential Inside | | | | | | | |
| Minimum Charge | | | | | | | |
| 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 |
| Volumetric Charge | | | | | | | |
| 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 |
| Residential Outside | | | | | | | |
| Minimum Charge | | | | | | | |
| 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 |
| Volumetric Charge | | | | | | | |
| 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 |
| Commercial Inside | | | | | | | |
| Minimum Charge | | | | | | | |
| 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 |
| Volumetric Charge | | | | | | | |
| 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> |
|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Commercial Outside | | | | | | | |
| Minimum Charge | | | | | | | |
| 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 |
| Volumetric Charge | | | | | | | |
| All | \$ 8.20 | \$ 8.20 | \$ 8.88 | \$ 9.61 | \$ 10.40 | \$ 11.26 | \$ 12.19 |
| Industrial Inside | | | | | | | |
| Minimum Charge | | | | | | | |
| 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 |
| Volumetric Charge | | | | | | | |
| All | \$ 5.40 | \$ 5.40 | \$ 5.85 | \$ 6.33 | \$ 6.85 | \$ 7.42 | \$ 8.03 |
| Industrial Outside | | | | | | | |
| Minimum Charge | | | | | | | |
| 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 |
| Volumetric Charge | | | | | | | |
| All | \$ 8.20 | \$ 8.20 | \$ 8.88 | \$ 9.61 | \$ 10.40 | \$ 11.26 | \$ 12.19 |
| Irrigation Inside | | | | | | | |
| Minimum Charge | | | | | | | |
| 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 |
| Volumetric Charge | | | | | | | |
| 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> |
|----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Airport Inside | | | | | | | |
| Minimum Charge | | | | | | | |
| 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 |
| Volumetric Charge | | | | | | | |
| All | \$ 5.40 | \$ 5.40 | \$ 5.85 | \$ 6.33 | \$ 6.85 | \$ 7.42 | \$ 8.03 |
| Airport Commercial Inside | | | | | | | |
| Minimum Charge | | | | | | | |
| 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 |
| Volumetric Charge | | | | | | | |
| All | \$ 5.40 | \$ 5.40 | \$ 5.85 | \$ 6.33 | \$ 6.85 | \$ 7.42 | \$ 8.03 |
| Nursing Home Inside | | | | | | | |
| Minimum Charge | | | | | | | |
| 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 |
| Volumetric Charge | | | | | | | |
| All | \$ 5.40 | \$ 5.40 | \$ 5.85 | \$ 6.33 | \$ 6.85 | \$ 7.42 | \$ 8.03 |
| School Inside | | | | | | | |
| Minimum Charge | | | | | | | |
| 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 |
| Volumetric Charge | | | | | | | |
| 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> |
|---------------------------|----|----------------|----|----------------|----|----------------|----|----------------|----|----------------|----|----------------|----|----------------|
| Water-Sewer Meters | | | | | | | | | | | | | | |
| Minimum Charge | | | | | | | | | | | | | | |
| 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 |
| Volumetric Charge | | | | | | | | | | | | | | |
| All | \$ | 5.10 | \$ | 5.10 | \$ | 5.85 | \$ | 6.33 | \$ | 6.85 | \$ | 7.42 | \$ | 8.03 |
| City Inside | | | | | | | | | | | | | | |
| Minimum Charge | | | | | | | | | | | | | | |
| 0.75" | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| 1" | | - | | - | | - | | - | | - | | - | | - |
| 1.5" | | - | | - | | - | | - | | - | | - | | - |
| 2" | | - | | - | | - | | - | | - | | - | | - |
| 3" | | - | | - | | - | | - | | - | | - | | - |
| 4" | | - | | - | | - | | - | | - | | - | | - |
| 6" | | - | | - | | - | | - | | - | | - | | - |
| Volumetric Charge | | | | | | | | | | | | | | |
| All | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| No Charge | | | | | | | | | | | | | | |
| Minimum Charge | | | | | | | | | | | | | | |
| 0.75" | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| 1" | | - | | - | | - | | - | | - | | - | | - |
| 1.5" | | - | | - | | - | | - | | - | | - | | - |
| 2" | | - | | - | | - | | - | | - | | - | | - |
| 3" | | - | | - | | - | | - | | - | | - | | - |
| 4" | | - | | - | | - | | - | | - | | - | | - |
| 6" | | - | | - | | - | | - | | - | | - | | - |
| Volumetric Charge | | | | | | | | | | | | | | |
| 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> |
|----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Residential Inside | | | | | | | |
| Minimum Charge | | | | | | | |
| All | \$ 26.43 | \$ 26.43 | \$ 31.06 | \$ 36.50 | \$ 38.96 | \$ 41.59 | \$ 44.40 |
| Volumetric Charge | | | | | | | |
| 0-3,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3,000+ | 2.79 | 2.79 | 3.28 | 3.85 | 4.11 | 4.39 | 4.69 |
| Residential Outside | | | | | | | |
| Minimum Charge | | | | | | | |
| All | \$ 39.63 | \$ 39.63 | \$ 46.57 | \$ 54.72 | \$ 58.41 | \$ 62.35 | \$ 66.56 |
| Volumetric Charge | | | | | | | |
| 0-3,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3,000+ | 4.25 | 4.25 | 4.99 | 5.86 | 6.26 | 6.68 | 7.13 |
| Commercial Inside | | | | | | | |
| Minimum Charge | | | | | | | |
| All | \$ 44.04 | \$ 44.04 | \$ 51.75 | \$ 60.81 | \$ 64.91 | \$ 69.29 | \$ 73.97 |
| Volumetric Charge | | | | | | | |
| 0-3,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3,000+ | 4.25 | 4.25 | 4.99 | 5.86 | 6.26 | 6.68 | 7.13 |
| Commercial Outside | | | | | | | |
| Minimum Charge | | | | | | | |
| All | \$ 66.03 | \$ 66.03 | \$ 77.59 | \$ 91.17 | \$ 97.32 | \$ 103.89 | \$ 110.90 |
| Volumetric Charge | | | | | | | |
| 0-3,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3,000+ | 6.24 | 6.24 | 7.33 | 8.61 | 9.19 | 9.81 | 10.47 |
| Industrial Inside | | | | | | | |
| Minimum Charge | | | | | | | |
| All | \$ 102.74 | \$ 102.74 | \$ 120.72 | \$ 141.85 | \$ 151.42 | \$ 161.64 | \$ 172.55 |
| Volumetric Charge | | | | | | | |
| 0-3,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3,000+ | 5.60 | 5.60 | 6.58 | 7.73 | 8.25 | 8.81 | 9.40 |
| Industrial Outside | | | | | | | |
| Minimum Charge | | | | | | | |
| All | \$ 145.91 | \$ 145.91 | \$ 171.44 | \$ 201.44 | \$ 215.04 | \$ 229.56 | \$ 245.06 |
| Volumetric Charge | | | | | | | |
| 0-3,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3,000+ | 7.70 | 7.70 | 9.05 | 10.63 | 11.35 | 12.12 | 12.94 |

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> |
|----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Multi-Unit Inside | | | | | | | |
| Minimum Charge | | | | | | | |
| All | \$ 26.43 | \$ 26.43 | \$ 31.06 | \$ 36.50 | \$ 38.96 | \$ 41.59 | \$ 44.40 |
| Volumetric Charge | | | | | | | |
| 0-3,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3,000+ | 2.79 | 2.79 | 3.28 | 3.85 | 4.11 | 4.39 | 4.69 |
| Airport Inside | | | | | | | |
| Minimum Charge | | | | | | | |
| All | \$ 25.02 | \$ 25.02 | \$ 51.75 | \$ 60.81 | \$ 64.91 | \$ 69.29 | \$ 73.97 |
| Volumetric Charge | | | | | | | |
| 0-3,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3,000+ | 2.64 | 2.64 | 4.99 | 5.86 | 6.26 | 6.68 | 7.13 |
| Airport Commercial Inside | | | | | | | |
| Minimum Charge | | | | | | | |
| All | \$ 41.26 | \$ 41.26 | \$ 51.75 | \$ 60.81 | \$ 64.91 | \$ 69.29 | \$ 73.97 |
| Volumetric Charge | | | | | | | |
| 0-3,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3,000+ | 3.98 | 3.98 | 4.99 | 5.86 | 6.26 | 6.68 | 7.13 |

| |
|--|
| City of Navasota, Texas Water, Wastewater, and Natural Gas Rate Study Natural Gas 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> |
|---------------------------------|-----|----------------|----|----------------|----|----------------|----|----------------|----|----------------|----|----------------|----|----------------|
| Residential Inside | | | | | | | | | | | | | | |
| <u>Minimum Charge</u> | All | \$ 11.89 | \$ | 11.89 | \$ | 13.14 | \$ | 14.52 | \$ | 16.04 | \$ | 17.72 | \$ | 19.58 |
| <u>Volumetric Charge</u> | All | \$ 3.82 | \$ | 3.82 | \$ | 4.22 | \$ | 4.66 | \$ | 5.15 | \$ | 5.69 | \$ | 6.29 |
| Residential Outside | | | | | | | | | | | | | | |
| <u>Minimum Charge</u> | All | \$ 17.81 | \$ | 17.81 | \$ | 19.68 | \$ | 21.75 | \$ | 24.03 | \$ | 26.55 | \$ | 29.34 |
| <u>Volumetric Charge</u> | All | \$ 5.76 | \$ | 5.76 | \$ | 6.36 | \$ | 7.03 | \$ | 7.77 | \$ | 8.59 | \$ | 9.49 |
| Commercial Inside | | | | | | | | | | | | | | |
| <u>Minimum Charge</u> | All | \$ 11.89 | \$ | 11.89 | \$ | 13.14 | \$ | 14.52 | \$ | 16.04 | \$ | 17.72 | \$ | 19.58 |
| <u>Volumetric Charge</u> | All | \$ 3.82 | \$ | 3.82 | \$ | 4.22 | \$ | 4.66 | \$ | 5.15 | \$ | 5.69 | \$ | 6.29 |
| Commercial Outside | | | | | | | | | | | | | | |
| <u>Minimum Charge</u> | All | \$ 17.81 | \$ | 17.81 | \$ | 19.68 | \$ | 21.75 | \$ | 24.03 | \$ | 26.55 | \$ | 29.34 |
| <u>Volumetric Charge</u> | All | \$ 5.76 | \$ | 5.76 | \$ | 6.36 | \$ | 7.03 | \$ | 7.77 | \$ | 8.59 | \$ | 9.49 |
| Small Industrial Inside | | | | | | | | | | | | | | |
| <u>Minimum Charge</u> | All | \$ 11.01 | \$ | 11.01 | \$ | 12.17 | \$ | 13.45 | \$ | 14.86 | \$ | 16.42 | \$ | 18.14 |
| <u>Volumetric Charge</u> | All | \$ 3.82 | \$ | 3.82 | \$ | 4.22 | \$ | 4.66 | \$ | 5.15 | \$ | 5.69 | \$ | 6.29 |
| Small Industrial Outside | | | | | | | | | | | | | | |
| <u>Minimum Charge</u> | All | \$ 16.31 | \$ | 16.31 | \$ | 18.02 | \$ | 19.91 | \$ | 22.00 | \$ | 24.31 | \$ | 26.86 |
| <u>Volumetric Charge</u> | All | \$ 5.27 | \$ | 5.27 | \$ | 5.82 | \$ | 6.43 | \$ | 7.11 | \$ | 7.86 | \$ | 8.69 |
| Industrial Inside | | | | | | | | | | | | | | |
| <u>Minimum Charge</u> | All | \$ 14.98 | \$ | 14.98 | \$ | 16.55 | \$ | 18.29 | \$ | 20.21 | \$ | 22.33 | \$ | 24.67 |
| <u>Volumetric Charge</u> | All | \$ 3.82 | \$ | 3.82 | \$ | 4.22 | \$ | 4.66 | \$ | 5.15 | \$ | 5.69 | \$ | 6.29 |
| Industrial Outside | | | | | | | | | | | | | | |
| <u>Minimum Charge</u> | All | \$ 22.47 | \$ | 22.47 | \$ | 24.83 | \$ | 27.44 | \$ | 30.32 | \$ | 33.50 | \$ | 37.02 |
| <u>Volumetric Charge</u> | All | \$ 4.69 | \$ | 4.69 | \$ | 5.18 | \$ | 5.72 | \$ | 6.32 | \$ | 6.98 | \$ | 7.71 |

| |
|--|
| City of Navasota, Texas Water, Wastewater, and Natural Gas Rate Study Natural Gas 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> |
|------------------------------|-----|----------------|----|----------------|----|----------------|----|----------------|----|----------------|----|----------------|----|----------------|
| Large Industrial | | | | | | | | | | | | | | |
| <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 |
| Industrial - Contract | | | | | | | | | | | | | | |
| <u>Minimum Charge</u> | All | \$ - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| <u>Volumetric Charge</u> | All | \$ - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| Schools | | | | | | | | | | | | | | |
| <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 |
| Centry Asphalt | | | | | | | | | | | | | | |
| <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 |
| Commodity Charge | | | | | | | | | | | | | | |
| <u>Minimum Charge</u> | All | \$ - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| <u>Volumetric Charge</u> | All | \$ 0.10 | \$ | 0.10 | \$ | 0.11 | \$ | 0.12 | \$ | 0.13 | \$ | 0.14 | \$ | 0.15 |
| City | | | | | | | | | | | | | | |
| <u>Minimum Charge</u> | All | \$ - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| <u>Volumetric Charge</u> | All | \$ - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| City Transport | | | | | | | | | | | | | | |
| <u>Minimum Charge</u> | All | \$ - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| <u>Volumetric Charge</u> | All | \$ 0.18 | \$ | 0.18 | \$ | 0.20 | \$ | 0.22 | \$ | 0.24 | \$ | 0.27 | \$ | 0.30 |
| No Charge | | | | | | | | | | | | | | |
| <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 |
|--|----------------------|---------------------|-------------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
| Beginning Fund Balance | \$4,709,134 | \$6,904,941 | \$6,904,941 | \$5,660,016 | \$4,291,289 | \$4,066,873 | \$4,204,464 | \$4,703,892 |
| Revenues: | | | | | | | | |
| 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 |
| Total Revenues | \$13,142,727 | \$12,276,723 | \$12,790,030 | \$13,636,393 | \$14,868,178 | \$15,901,664 | \$16,965,059 | \$18,051,044 |
| Expenditures: | | | | | | | | |
| 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 |
| Total Expenditures | \$10,943,213 | \$13,215,095 | \$14,034,955 | \$15,005,120 | \$15,092,594 | \$15,764,073 | \$16,465,631 | \$17,186,794 |
| Adjustments (including future savings) | (3,706) | 0 | | | | | | |
| 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 |
| Calculation of available funds: | | | | | | | | |
| 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) |
| Excess funds available | \$4,169,138 | \$2,662,795 | \$2,151,278 | \$540,009 | \$293,725 | \$263,446 | \$587,484 | \$1,271,444 |
| Tax Rate Variable: | | | | | | | | |
| 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 | | | | |
| Total tax rate | \$0.56930 | \$0.56930 | \$0.55600 | \$0.52210 | \$0.52210 | \$0.52210 | \$0.52210 | \$0.52210 |
| Staffing variable | | | | | | | | |
| 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% |
| Sales Tax | 8.6% | | 5% | 5% | 5% |
| Building Permits | 203,850 | | 8% | 5% | 5% |
| Other Revenues | varies | | 5% | 5% | 5% |
| PILOT | | | 13% | 10% | 10% |
| Expenditures | | | | | |
| Added Positions | 8.0 | 3.0 | 3.0 | 3.0 | 3.0 |
| Pay Increase | 0.0% | | 4% | 4% | 4% |
| Other Expenditures | varies | | 3% | 3% | 3% |
| Capital | 1,755,161 | | 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 |
|---|----------------------|---------------------|-------------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
| Beginning Cash & Investments | \$3,513,669 | \$3,752,224 | \$3,752,224 | \$6,843,716 | \$2,687,107 | \$2,434,054 | \$2,357,445 | \$2,389,590 |
| Revenues | | | | | | | | |
| 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 |
| Total Revenues | \$2,965,054 | \$9,441,115 | \$7,715,804 | \$5,760,482 | \$4,063,309 | \$4,375,344 | \$4,703,294 | \$5,073,253 |
| Expenses | | | | | | | | |
| 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 |
| Total Expenses | \$2,833,654 | \$10,058,819 | \$5,074,312 | \$10,392,091 | \$4,805,613 | \$4,955,881 | \$5,190,195 | \$5,353,291 |
| Beg Balance, Revenue & Exp | \$3,645,069 | \$3,134,520 | \$6,393,716 | \$2,212,107 | \$1,944,804 | \$1,853,517 | \$1,870,544 | \$2,109,552 |
| 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 |
| Calculation of available funds: | | | | | | | | |
| 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) |
| Excess funds available | \$3,143,527 | \$2,552,314 | \$5,934,808 | \$1,703,836 | \$1,354,963 | \$1,244,457 | \$1,221,802 | \$1,439,500 |
| Staffing variable | | | | | | | | |
| 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 |
|---|--------------------|--------------------|-------------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| Beginning Cash & Investments | \$3,846,189 | \$1,579,813 | \$1,579,813 | \$2,784,986 | \$1,744,579 | \$2,143,366 | \$3,065,010 | \$4,519,133 |
| Revenues | | | | | | | | |
| 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 |
| Total Revenues | \$3,966,893 | \$6,149,362 | \$7,459,838 | \$6,418,075 | \$7,157,988 | \$7,983,620 | \$8,904,916 | \$9,932,972 |
| Expenses | | | | | | | | |
| 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 |
| Total Expenses | \$5,387,049 | \$6,679,382 | \$6,404,665 | \$7,633,482 | \$6,939,450 | \$7,247,634 | \$7,642,019 | \$7,971,280 |
| Beg Balance, Revenue & Exp | \$2,426,033 | \$1,049,793 | \$2,634,986 | \$1,569,579 | \$1,963,116 | \$2,879,352 | \$4,327,906 | \$6,480,825 |
| 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 |
| Calculation of available funds: | | | | | | | | |
| 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) |
| Excess funds available | \$264,177 | (\$133,802) | \$1,359,466 | \$153,958 | \$453,566 | \$1,299,516 | \$2,656,435 | \$4,734,210 |
| Staffing variable | | | | | | | | |
| 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 |
|---|--------------------|--------------------|-------------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| Beginning Cash & Investments | \$1,512,846 | \$828,438 | \$828,438 | \$962,075 | \$1,153,766 | \$1,472,080 | \$1,830,908 | \$2,159,285 |
| Revenues | | | | | | | | |
| 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 |
| Total Revenues | \$1,735,931 | \$2,195,002 | \$2,261,508 | \$2,516,986 | \$2,713,367 | \$2,925,150 | \$3,153,545 | \$3,399,858 |
| Expenses | | | | | | | | |
| 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 |
| Total Expenses | \$1,950,802 | \$2,710,276 | \$2,402,871 | \$2,600,295 | \$2,678,304 | \$2,858,070 | \$3,125,667 | \$3,318,855 |
| Beg Balance, Revenue & Exp | \$1,297,975 | \$313,164 | \$687,075 | \$878,766 | \$1,188,830 | \$1,539,160 | \$1,858,786 | \$2,240,289 |
| 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 |
| Calculation of available funds: | | | | | | | | |
| 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) |
| Excess funds available | \$402,907 | \$123,095 | \$503,629 | \$630,113 | \$873,316 | \$1,189,327 | \$1,452,994 | \$1,797,469 |
| Staffing variable | | | | | | | | |
| 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% |



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