



Approved Annual Budget and Capital Improvement Program

October 1, 2023 - September 30, 2024

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,050,240, which is a 12.91 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 \$243,085.

Property Tax Rate Comparison

| | <u>2023-2024</u> | <u>2022-2023</u> |
|---|------------------|------------------|
| Property Tax Rate: | \$0.360078/100 | \$0.378149/100 |
| No-New-Revenue Tax Rate: | \$0.323639/100 | \$0.352885/100 |
| No-New-Revenue Maintenance & Operations Tax Rate: | \$0.189317/100 | \$0.188294/100 |
| Voter-Approval Tax Rate: | \$0.360078/100 | \$0.378149/100 |
| Debt Rate: | \$0.146495/100 | \$0.157638/100 |

Total debt obligation for City of Rockport secured by property taxes: \$29,785,013

On September 12, 2023, the City Council members passed the fiscal year 2023-2024 budget ordinance with the following votes:

| Council Member | Vote | Council Member | Vote |
|---------------------------------------|-------------|------------------------|-------------|
| Mayor, Tim Jayroe | Yes | Danielle Hale, Ward 2 | Yes |
| Mayor Pro Tem, Andrea Hattman, Ward 4 | Yes | Brad Brundrett, Ward 3 | Yes |
| Stephanie Rangel, Ward 1 | Yes | | |

Annual Budget and Capital Improvement Program

Approved Budget

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CITY MANAGER BUDGET MEMORANDUM



August 8, 2023

To the Honorable Mayor and City Council Members:

Introduction

In accordance with Article VII of the City of Rockport Charter and Chapter 102 of the Texas Local Government Code, I am submitting to you a draft budget under unusual circumstances. This is the first time in recent history that a budget will be produced prior to having the certified tax rolls prior to the submission of the budget. This budget, serving for the fiscal year 2023-2024 beginning October 1, 2023, is incredibly preliminary, a rough estimation and at best, premature. However, it is a starting point. This document will serve as the framework for the final budget when certified tax rolls are received on the August 24, 2023 due date.

The development of this budget has been a collaborative process with input from every department, the City's leadership team and City Council. This budget addresses many, but certainly not all, of the City's operational needs, while remediation efforts of previous financial practices.

The budgetary and accounting policies contained within conform to generally accepted accounting principles (GAAP) as established by the Governmental Accounting Standards Board. The accounts of the City are organized based on funds and account groups, each of which is considered a separate budgetary and accounting entity. Within the budget, the City's various funds are grouped into general fund types and proprietary fund types. The budget is prepared on the GAAP basis, with all governmental funds determined by using the modified accrual basis of accounting and proprietary funds established by using the accrual basis of accounting.

This budget focuses on the emphasis of openness of decision making, conservative expenditures, and looking to the future health of the City's financial status. Mother nature has given us a bumpy recent history so working towards mitigating the negative ramifications of environmental disruptions has become a key focus area and the budget is reflective of that. Additionally, supply chain issues are affecting how this budget was developed. A significant sum has been added to get a stock of water meters built up to keep up with development. Finally, a key element in this budget is an emphasis on training of staff. A priority of mine is to create an environment where customer service excellence is ingrained in the culture. A knowledgeable, team-oriented staff is crucial to this outcome.

Economic Outlook

The City of Rockport is a tourist destination that is also in a period of rapid growth. Consequently our static population of approximately 11,000 is growing rapidly with an estimated 2,300 new homes currently approved for development, our tourist population continues to thrive. The impact on the budget is not something to be over looked. While we have a static population, we must plan infrastructure and services for a transient population of 35,000+.

There continues to be a shortage of labor in restaurants and retail areas, primarily attributed to attainable housing. And this does not appear to be an area that is of great interest to the incoming development. The, relatively new EDC, has taken this area on as a project and we will work cooperatively to regenerate this market area.

We are not immune to the national inflation that is higher than usually expected. While we have seen a slow in inflation, it still continues to affect the expenditures of the city. We are still reeling from the 8% increase in 2022, an additional 4.26% increase has been the experience for 2023. For 2024 the projection is 3%.

In the last two months (June and July) there has been a decrease in Sales Tax over the same two months last year. This is of note as these are typically our two busiest months as far as tourism and sales tax are concerned.

As expected, there is a subsequent decrease in Hotel Motel Taxes collected from last year. This fund is healthy and the distribution for FY 23-24 is less than the anticipated collection. The fund is solvent but must be given an eye of caution to maintain this status.

Notable Policies and Programs

The submission of a balanced budget summary that shows the relationship between revenues and expenditures is attached. However, it is worth mentioning again that we do not have the Certified Tax Rolls. Additionally, we have not made all the requested changes in the Budget Workshop on 8/3/2023. These numbers WILL change.

As a result of discussion at the Budget Workshop, staff will begin negotiation for a developer contribution withing our development agreements to cover the lost income during the period of time of which we are conducting an Impact Fee study. In the budget, an overall fee study has been approved to bring our fees closer to market rate.

Staff received a 5% COLA last year. This year, we are not in a position to offer a COLA or merit raise. Instead, a one time payment of either \$1000 or \$1500 will be awarded based on satisfactory or excellent performance, respectively.

Health Insurance

As experienced across all of the workforce, we have experienced a large raise in health insurance premiums. TML health insurance proposed an increase of 12%. This is an increase of \$140,529.12. We have opted to raise our deductible from \$1,500 to \$2,000 and the max out of pocket from \$5,000 to \$6,000, making our annual increase \$64,148.88 or 5.4%.

Unfunded Issues

The City continues to need additional funding for capital needs associated with maintenance concerns now and in the future associated with new growth. Specifically, additional funding for capital is needed, but not addressed in the FY 2023-2024 budget, for (1) drainage, (2) streets, (3) park land acquisition and development, and (4) utility line replacement and expansion. Making significant progress on street work, park land acquisition, and development will require issuance of general obligation (GO) bonds, tax notes, or some other debt instrument. Drainage can also be served by GO bonds or tax notes but ideally should have a dedicated, recurring funding source such as a drainage utility district (which is a separate taxing authority) or a drainage fee. In both

instances the amount of fee that an individual property owner pays is determined by the amount of impervious cover their property has, i.e., how much stormwater they are contributing to the drainage system. Capital needs associated with the water, wastewater, and natural gas utilities may be achieved with the issuance of revenue bonds paid for by increased utility customer rates. All of these items require in depth workshop discussions by the City Council and ultimately a vote by the citizens of Rockport with the consideration of a bond package.

We are at a precipice with our police officer count, and at this point, do not have funding to support a larger force. Moving forward, an evaluation of law enforcement priorities, exploration of optional funding sources and staffing levels will need to be conducted.

Taxes and Growth of City Government

This area will be addressed once certified tax rolls are received.

Conclusion

Good things are happening in Rockport right now. The Cultural Arts District is alive with improvements. The new City Hall and Courthouse are nearing completion. The Center for the Arts is open and thriving and events occur nearly every weekend. There are approximately 2,300 new homes proposed to be built, potentially exploding the population. Our festivals continue to grow in number and attendance. All the while making a collaborative effort to maintain our local charm for the entire peninsula.

This brings challenges as well. Infrastructure and services are under pressure to meet the demands of this, with little or no additional resources. At this point, Rockport has a sales/ad valorem tax ratio that is not sustainable so new creative policies and opportunities must be explored.

The proposed FY 2023-2024 Budget is extremely conservative in both revenue and expenditures and addresses only maintaining the status quo. The development of this budget is continually mindful that meeting the fundamental health, safety, and welfare needs of our citizens are essential to making a progressive and successful community.

The staff has worked extremely hard and done an outstanding job with the development of this budget, under extremely unique circumstances. Thank you to the City Council for devoting the time needed to discuss critical issues and understand the difficult choices to be made to keep the functions of the city operational.

Respectfully,



Vanessa Shrauner
City Manager



To: Mayor and City Council
From: Vanessa Shrauner, City Manager
Subject: Budget Workshop Information
Date: July 28, 2023

There are some minor changes from the last budget you received. The biggest one being that we received an estimate of taxable value. **Let me take this chance to remind you that we are not anticipated to have the Certified Taxable Value until August 24th. Anything contained in the attached budget IS NOT based on Certified Tax Rolls. We are working off estimates only.**

The estimated taxable value for the 23-24 Budget year is \$2,677,824,883 which is \$429,752,629 over last years value. There is still more than 10% of the properties under protest so values cannot be certified until there is less than 5%.

Some of the changes you will see are:

1. Added Watchguard and Incode projects to the Police Department. These are contracted services for a total of \$152,938.
2. An encumbrance for the trail expansion from the Pool to Tule creek.
3. There were adjustments to the Police budget that were net zero changes, but movement was made across departments.
4. A credit card fee revenue of \$160,000 was added to account for the new fee council just enacted.
5. A FEMA grant revenue was added amounting to \$2,040,000.

There are other minor changes you will see as you go through the book, and we will be prepared to discuss them at our Budget Workshop August 1st, 2023 9:00 here at the RSC.

See you then.



To: Mayor and City Council
From: Vanessa Shrauner, City Manager
Subject: Budget Workshop Information
Date: July 24, 2023

My first year in Rockport has been one full of learning experiences and growth. Familiarizing myself with the budget, the budget development process has been very eye opening. While we have recognized certain hurdles in the budget, we are confident in our capacity to overcome them.

Inflation is down from the summer highs of 2022 but is still far above the pre-Covid rates thus we are still feeling the budgetary effects of the increases. This year's incremental increase, although modest, becomes more pronounced and remains significant when considered in conjunction with last year's inflation. TML health insurance proposed an increase of 12%. This is an increase of \$140,529.12. We have opted to raise our deductible from \$1,500 to \$2,000 and the max out of pocket from \$5,000 to \$6,000, making our annual increase \$64,148.88 or 5.4%.

Additionally, when formulating the budget, it was discovered that wind insurance for City facilities had not been adequately budgeted in past years (it was paid, not budgeted). This cost is estimated at just over \$400,000 per year, with a re-rate due to us any day now. The addition of The Downtown Anchor Project will add another estimated \$425,000. Making our total wind insurance cost near an additional \$1,000,000 in this year's budget to cover the cumulative costs. We divided this amount between the appropriate funds.

We have discussed the use of the Community Disaster Loan. It has been assumed that the loan has been credited as revenue for the past five years, therefore it has been included in the budget and spent. By not drawing from the loan the current year budget will be affected and we will feel an impact for several years to come while building our reserves to our 180-day level.

We anticipate the new City Hall being ready for occupation in February of 2024. As far as the budget is concerned, we have included nine months of operations cost in the budget, with all relevant expenses highlighted for clarity. The cumulative costs are included in the bottom line. However, additional janitorial staff are not included in the proposed draft budget, but are in the new initiatives for consideration.

The appraisal district has informed us that, due to the high number of appeals, the estimated collections will not be available until the middle to late August. To formulate our budget for the current year, we relied on the present property tax collections along with a conservative 3% increment to account for new property values added. Additionally, we opted to maintain sales tax at its current level due to a decrease in the current year, making an increase unwise at this point.

The attached budget reflects a spending reduction of 13.7%, however, it also reflects a reduction of revenue of 15.9%. The budget IS NOT balanced as we are waiting on even preliminary numbers from the appraisal district. You should see some more accurate information in the binder you will receive this Friday. The General Fund shows an increase of 12.3% in expenditures with the bulk being realized in insurance (as noted above), and contract services.

Utility System fund reflects an increase in spending of 16.7% or \$2,105,864.00. This is primarily in the Water Distribution Department. There is a shortage of the type of meters that we need for our automated meter reader system. With our predicted substantial growth, we need approximately 2300 meters to maintain the pace of development. We have asked for \$1,000,000 for the stated number of meters, however, with supply chain issues, we do not know when we will receive or will be billed for these products. But we intend to order in phases. Failure of us to get orders in and get in the queue could curtail development. This large order is only partially covered in the projected water price as the revenue from this growth will not be realized immediately.

Currently, we have not received information from San Patricio Water Supply as to a change in water purchase price. Our Rate Study does not account for this item. We will need to discuss water rates when we receive this information.

Subsequently, the Wastewater Department estimates a reduction in expenditures of 3.2% or \$76,161 while Utility Customer Service predicts an increase of 10.9% or \$84,803. Finally, non-departmental spending in the Utility Fund increased 16.1% or about \$596,089 which can be primarily attributed to the portion of windstorm insurance we allocated into this fund.

While we work through the potential sale of the Natural Gas System, we will need to continue to operate as usual and remain in compliance with the Railroad Commission. Preliminarily, the Natural Gas System is solvent.

The Community Aquatic center is projected to need a transfer of \$409,505 from the General Fund to break even. This is 55% more than was budgeted last year. The staff has been instructed to work towards programming some revenue generating activities with the hope of reducing the transfer amount.

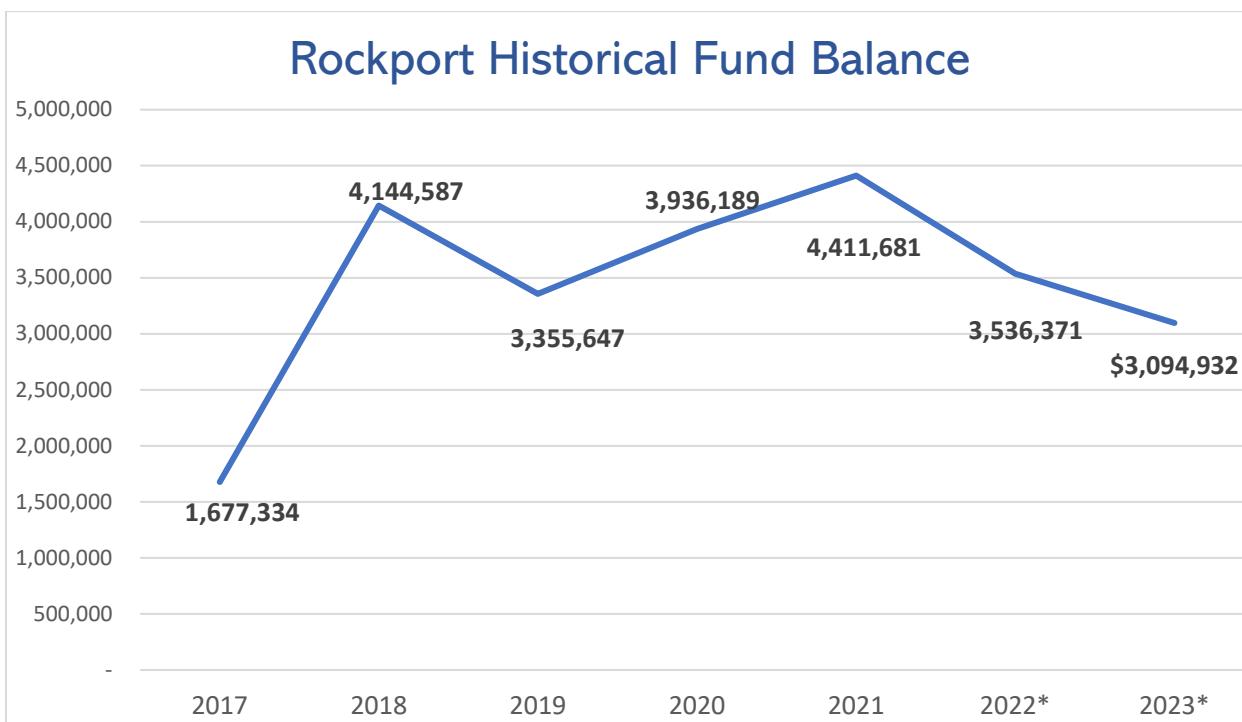
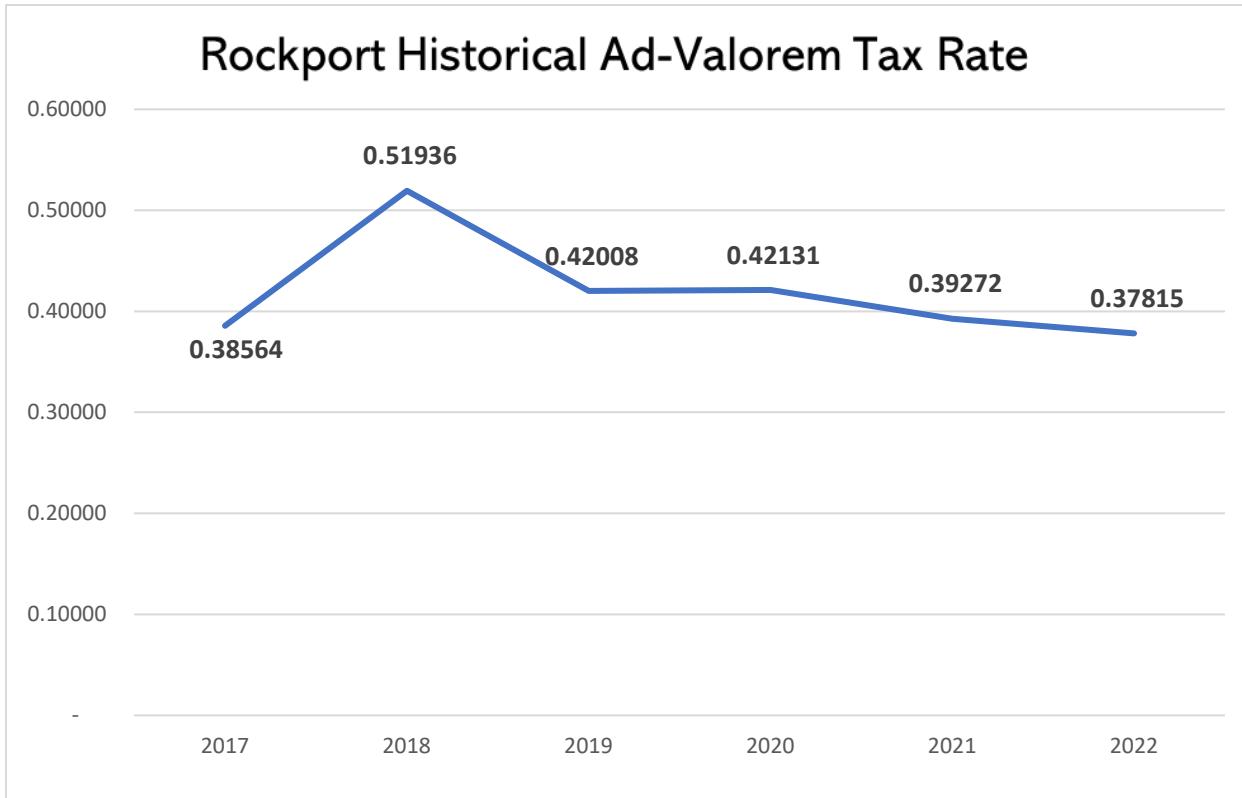
We are estimating an approximate 14% drop in Hotel Motel Tax collections. The projected revenue and the use of reserves to fund the council approved projects, will leave the fund balance with at least 365-day reserve.

I have included the preliminary CIP Projects; however, a full discussion needs to take place around this fund. The remaining funds are either passed through or funded by transfers or billing from other entities. However, of note is that a payment to Republic Services out of the Sanitation Department was unattended to in 2020 leaving us with an unpaid balance of approximately \$200,000 that we have budgeted for the coming year. There has been a miscommunication of billing practices between the City and Republic in that they have billed us another approximate \$250,000 going back as much as three years. We must do a forensic style audit of these bills to determine exactly what is owed by the City. They have been informed that we may need to take as long to pay as they took to bill.

In addition to the information above, I have not included the \$4.6 million worth of requested new initiatives. These will be prioritized in the event that funding becomes available, grant or otherwise. I also have not considered a cost of living or merit increase for employees. These need to be looked at after a tax estimation is given.

Please reach out with any questions you may have. We will update data when we receive it and should have a lot more information when we receive a preliminary tax number. You will get a binder Friday in preparation for our Budget Workshop on August 1st.

And just because I like a good graph:





PROPERTY TAX RATE CALCULATIONS

Certified Ad Valorem Tax Rate Comparison FY 2023-2024

| | Adopted 2022 Tax Rate | I&S Rate \$.146495 | | | | | 2023 Unused Increment Tax Rate |
|---|-------------------------------|--|---|------------------------------------|-------------------------|--|--------------------------------------|
| | | PRELIMINARY 2023 No-New Revenue Tax Rate | | 2023 Voter-Approval Tax Rate | | De Minimis Tax Rate \$500,000 Above NNR | |
| | | | | | | | |
| M & O Tax Rate | \$ 0.220511 | \$ 0.177144 | \$ 0.195943 | \$ 0.211997 | \$ 0.213583 | | |
| I & S Tax Rate | \$ 0.157638 | \$ 0.146495 | \$ 0.146495 | \$ 0.146495 | \$ 0.146495 | | |
| Total Tax Rate | \$ 0.378149 | \$ 0.323639 | \$ 0.342438 | \$ 0.358492 | \$ 0.360078 | | |
| Total Taxable Value | \$ 1,858,965,488 | \$ 2,229,968,040 | \$ 2,229,968,040 | \$ 2,229,968,040 | \$ 2,229,968,040 | | |
| Total Tax Levy | | | | | | | |
| Total Tax Levy | \$ 7,029,659 | \$ 7,217,046 | \$ 7,636,258 | \$ 7,994,257 | \$ 8,029,624 | | |
| Over 65 Frozen Taxes | \$ 1,092,975 | \$ 1,235,778 | \$ 1,235,778 | \$ 1,235,778 | \$ 1,235,778 | | |
| Disabled Frozen Taxes | \$ 14,899 | \$ 17,207 | \$ 17,207 | \$ 17,207 | \$ 17,207 | | |
| Total Tax Levy | \$ 8,137,533 | \$ 8,470,031 | \$ 8,889,243 | \$ 9,247,242 | \$ 9,282,609 | | |
| Total Tax Revenue | | | | | | | |
| Total Levy | \$ 8,137,533 | \$ 8,470,031 | \$ 8,889,243 | \$ 9,247,242 | \$ 9,282,609 | | |
| Collection Ratio | 98.75% | 98.50% | 98.50% | 98.50% | 98.50% | | |
| Total Tax Revenue | \$ 8,035,814 | \$ 8,342,981 | \$ 8,755,904 | \$ 9,108,533 | \$ 9,143,370 | | |
| Revenue Allocation by Fund | | | | | | | |
| M & O General Fund | \$ 4,685,945 | \$ 4,566,536 | \$ 5,010,128 | \$ 5,386,401 | \$ 5,423,459 | | |
| I&S Debt Service Fund | \$ 3,349,869 | \$ 3,776,445 | \$ 3,745,776 | \$ 3,722,132 | \$ 3,719,911 | | |
| Total Tax Revenue | \$ 8,035,814 | \$ 8,342,981 | \$ 8,755,904 | \$ 9,108,533 | \$ 9,143,370 | | |
| Revenue Difference from 2022 | | | | | | | |
| Additional Revenue | | \$ 307,167 | \$ 720,090 | \$ 1,072,719 | \$ 1,107,556 | | |
| % Increase in Revenue | | 3.7% | 8.2% | 11.8% | 12.1% | | |
| Residential Taxpayer Impact Analysis | | | | | | | |
| Residential Value | Tax Paid 2022 Rate | Difference from No-New-Revenue Rate | | | De Minimus Rate | Unused Increment | |
| | | 2023 NNR | 2023 VAR | | | | |
| Average Market - \$360,487 | \$1,363.18 | \$1,166.68 | \$67.77 | \$125.64 | \$131.36 | | |
| Average Taxable - \$304,659 | \$1,152.06 | \$986.00 | \$57.27 | \$106.18 | \$111.01 | | |
| Residential Value | Tax Paid 2022 Rate | NNR 2023 Tax Difference from 2022 | Difference in Tax Paid from Last Year's Tax Rate | | | Unused Increment | |
| | | | 2023 VAR | De Minimus Rate | | | |
| Average Market - \$360,487 | \$1,363.18 | -\$196.50 | -\$128.73 | -\$70.86 | -\$65.14 | | |
| Average Taxable - \$304,659 | \$1,152.06 | -\$166.07 | -\$108.80 | -\$59.89 | -\$55.05 | | |



CONSOLIDATED FUNDS

Consolidated Resources vs Expenditure Summary

| | <u>FY 21-22 Actual</u> | <u>FY 22-23 Budget</u> | <u>FY 22-23 Projected</u> | <u>FY 23-24 Approved</u> | <u>% Change Budget to Approved</u> |
|--|----------------------------|----------------------------|-------------------------------|------------------------------|--|
| Resources | | | | | |
| General Fund | \$ 11,854,517 | \$ 12,618,118 | \$ 13,453,484 | \$ 13,950,355 | 10.6% |
| Utility Fund - Water and Wastewater | 13,280,821 | 12,645,249 | 13,679,323 | 15,009,014 | 18.7% |
| Natural Gas Fund | 3,312,567 | 3,139,041 | 3,231,350 | 3,360,450 | 7.1% |
| Aquatic Center Fund | 537,126 | 443,979 | 575,136 | 574,755 | 29.5% |
| Sanitation Fund | 2,971,728 | 2,719,000 | 3,016,000 | 3,466,000 | 27.5% |
| Utility Surcharge Fund | 181,712 | 175,699 | 181,500 | 186,500 | 6.1% |
| Fleet Maintenance Fund | 831,708 | 1,051,606 | 923,703 | 1,072,893 | 2.0% |
| Hotel Occupancy Tax Fund | 1,552,155 | 1,608,393 | 1,635,367 | 1,448,576 | -9.9% |
| Communications Center Fund | 984,310 | 1,059,550 | 1,164,639 | 1,152,085 | 8.7% |
| Municipal Court Security & Technology Fund | 6,726 | 13,700 | 6,500 | 6,500 | -52.6% |
| Municipal Court Juvenile Case Manager Fund | 4,403 | 15,000 | 20,000 | 20,000 | 33.3% |
| I&S Debt Service Fund | 3,547,216 | 3,568,838 | 3,568,904 | 3,759,910 | 5.4% |
| Utility Debt Service Fund | 2,015,553 | 2,158,070 | 2,158,070 | 2,260,649 | 4.8% |
| Vehicle & Equipment Replacement Fund | 729,809 | 917,000 | 917,000 | 75,000 | -91.8% |
| General Fund CIP | 8,388,588 | 16,968,845 | 13,858,945 | 4,528,566 | -73.3% |
| Utility System CIP | 705,562 | 5,622,000 | 336,330 | 4,908,798 | -12.7% |
| Total Resources | \$ 50,904,501 | \$ 64,724,088 | \$ 58,726,251 | \$ 55,780,051 | -13.8% |
| Expenditures | | | | | |
| General Fund | \$ 12,729,850 | \$ 12,618,118 | \$ 13,453,484 | \$ 13,950,355 | 10.6% |
| Utility Fund - Water and Wastewater | 12,137,795 | 12,645,249 | 13,679,323 | 15,009,014 | 18.7% |
| Natural Gas Fund | 3,192,361 | 3,139,041 | 3,231,350 | 3,360,450 | 7.1% |
| Aquatic Center Fund | 535,880 | 443,979 | 575,136 | 574,755 | 29.5% |
| Sanitation Fund | 2,460,337 | 2,719,000 | 3,016,000 | 3,466,000 | 27.5% |
| Utility Surcharge Fund | 197,526 | 175,699 | 181,500 | 186,500 | 6.1% |
| Fleet Maintenance Fund | 939,539 | 1,051,606 | 923,703 | 1,072,893 | 2.0% |
| Hotel Occupancy Tax Fund | 805,501 | 1,608,393 | 1,635,367 | 1,448,576 | -9.9% |
| Communications Center Fund | 1,004,208 | 1,059,550 | 1,164,639 | 1,152,085 | 8.7% |
| Municipal Court Security & Technology Fund | 9,963 | 13,700 | 6,500 | 6,500 | -52.6% |
| Municipal Court Juvenile Case Manager Fund | 17,199 | 15,000 | 20,000 | 20,000 | 33.3% |
| I&S Debt Service Fund | 3,112,574 | 3,568,838 | 3,568,904 | 3,759,910 | 5.4% |
| Utility Debt Service Fund | 2,176,670 | 2,158,070 | 2,158,070 | 2,260,649 | 4.8% |
| Vehicle & Equipment Replacement Fund | 1,485,596 | 917,000 | 917,000 | 75,000 | -91.8% |
| General Fund CIP | 5,131,044 | 16,968,845 | 13,858,945 | 4,528,566 | -73.3% |
| Utility System CIP | 51,931 | 5,622,000 | 336,330 | 4,908,798 | -12.7% |
| Total Expenditures | \$ 45,987,974 | \$ 64,724,088 | \$ 58,726,251 | \$ 55,780,051 | -13.8% |
| Resources Over(Under) Expenditures | \$ 4,916,527 | \$ 0 | \$ 0 | \$ 0 | |



GENERAL FUND

Fund: 01- General
Consolidated Resources vs Expenditure Summary

| | FY 21-22 Actual | FY 22-23 Budget | FY 22-23 Projected | FY 23-24 Approved | FY 23-24 % Change |
|---|----------------------------|----------------------------|-------------------------------|------------------------------|------------------------------|
| General Fund Resources | | | | | |
| Property Taxes | \$ 4,015,913 | \$ 4,760,916 | \$ 4,705,012 | \$ 5,495,959 | 15.4% |
| Other Taxes | 3,731,266 | 3,771,126 | 3,787,126 | 3,887,126 | 3.1% |
| Franchise Fees | 1,681,685 | 1,690,880 | 1,670,215 | 1,787,000 | 5.7% |
| Licenses & Permits | 660,740 | 671,000 | 478,525 | 548,175 | -18.3% |
| Intergovernmental Revenues | 239,336 | 90,500 | 131,846 | 85,500 | -5.5% |
| Fines & Fees | 154,895 | 168,000 | 157,300 | 161,600 | -3.8% |
| Interest Revenue | 13,730 | 7,500 | 105,000 | 105,000 | 1300.0% |
| Charges for Services | 75,107 | 111,700 | 49,250 | 50,200 | -55.1% |
| Operating Transfers | 1,149,067 | 1,234,618 | 1,234,618 | 1,293,443 | 4.8% |
| Event Revenues | 3,381 | 5,000 | 5,000 | 5,000 | 0.0% |
| Other Revenues | 129,397 | 106,878 | 299,465 | 82,000 | -23.3% |
| Use of Reserves | - | - | 830,127 | 449,352 | 0.0% |
| Total Resources | \$ 11,854,517 | \$ 12,618,118 | \$ 13,453,484 | \$ 13,950,355 | 10.6% |
| General Fund Expenditures | | | | | |
| Personnel | \$ 6,584,404 | \$ 6,886,465 | \$ 7,136,670 | \$ 7,315,128 | 6.2% |
| Contracts & Services | 1,698,730 | 1,471,560 | 1,755,885 | 2,464,568 | 67.5% |
| Supplies | 1,158,628 | 826,795 | 683,125 | 998,155 | 20.7% |
| Travel & Training | 137,843 | 190,450 | 199,701 | 202,844 | 6.5% |
| Intergovernmental Transfers | 1,686,927 | 1,772,391 | 1,786,634 | 1,280,367 | -27.8% |
| Maintenance | 600,602 | 878,226 | 691,855 | 849,263 | -3.3% |
| Capital Outlay/Project | 498,219 | 324,650 | 401,038 | 337,150 | 3.9% |
| Operating Transfers | 364,497 | 267,581 | 798,576 | 502,880 | 87.9% |
| Total Expenditures | \$ 12,729,850 | \$ 12,618,118 | \$ 13,453,484 | \$ 13,950,355 | 10.6% |
| Resources Over(Under) Expenditures | \$ (875,333) | \$ (0) | \$ 0 | \$ (0) | |



WATER/WASTEWATER FUND

Fund: 02 - Water/Wastewater Fund
Consolidated Resources vs Expenditure Summary

| | FY 21-22 <u>Actual</u> | FY 22-23 <u>Budget</u> | FY 22-23 <u>Projected</u> | FY 23-24 <u>Approved</u> | FY 23-24 <u>% Change</u> |
|---|-----------------------------------|-----------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Water/Wastewater Fund Resources | | | | | |
| Interest Revenues | \$ 14,458 | \$ 3,000 | \$ 222,054 | \$ 200,000 | 6566.7% |
| Charges for Services | 13,065,555 | 12,457,249 | 13,160,525 | 14,629,014 | 17.4% |
| Operating Transfers | 90,000 | 90,000 | 90,000 | 90,000 | 0.0% |
| Other Revenues | 110,808 | 95,000 | 206,744 | 90,000 | -5.3% |
| Total Resources | \$ 13,280,821 | \$ 12,645,249 | \$ 13,679,323 | \$ 15,009,014 | 18.7% |
| Water/Wastewater Fund Expenditures | | | | | |
| Personnel | \$ 2,021,801 | \$ 2,287,649 | \$ 2,369,038 | \$ 2,450,529 | 7.1% |
| Contracts & Services | 1,052,906 | 836,000 | 1,593,278 | 1,785,314 | 113.6% |
| Supplies | 4,102,261 | 4,598,335 | 4,667,312 | 5,052,660 | 9.9% |
| Travel & Training | 26,332 | 43,600 | 44,139 | 40,600 | -6.9% |
| Intergovernmental Transfer | 228,551 | 272,698 | 272,698 | - | -100.0% |
| Maintenance | 944,926 | 1,018,249 | 1,126,679 | 1,939,786 | 90.5% |
| Capital Outlay/Project | 59,553 | 41,350 | 53,476 | 31,350 | -24.2% |
| Operating Transfers | 3,701,465 | 3,547,368 | 3,552,704 | 3,708,775 | 4.6% |
| Total Expenditures | \$ 12,137,795 | \$ 12,645,249 | \$ 13,679,323 | \$ 15,009,014 | 18.7% |
| Resources Over(Under) Expenditures | \$ 1,143,026 | \$ 0 | \$ (0) | \$ 0 | |



NATURAL GAS FUND

Fund: 08 - Natural Gas Fund
Consolidated Resources vs Expenditure Summary

| | FY 21-22 <u>Actual</u> | FY 22-23 <u>Budget</u> | FY 22-23 <u>Projected</u> | FY 23-24 <u>Approved</u> | FY 23-24 <u>% Change</u> |
|---|-----------------------------------|-----------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Natural Gas Fund Resources | | | | | |
| Interest Revenues | \$ - | \$ 1,000 | \$ - | \$ - | -100.0% |
| Charges for Services | 3,296,863 | 3,112,050 | 3,200,000 | 3,342,000 | 7.4% |
| Other Revenues | 15,704 | 25,991 | 31,350 | 18,450 | -29.0% |
| Total Resources | \$ 3,312,567 | \$ 3,139,041 | \$ 3,231,350 | \$ 3,360,450 | 7.1% |
| Natural Gas Fund Expenditures | | | | | |
| Personnel | \$ 631,026 | \$ 688,845 | \$ 691,059 | \$ 663,143 | -3.7% |
| Contracts & Services | 180,207 | 122,900 | 118,715 | 154,900 | 26.0% |
| Supplies | 1,365,676 | 1,141,000 | 1,012,476 | 1,137,094 | -0.3% |
| Travel & Training | 20,628 | 25,000 | 25,817 | 24,000 | -4.0% |
| Intergovernmental Transfer | 21,100 | 21,100 | 21,100 | - | -100.0% |
| Maintenance | 376,227 | 318,964 | 451,752 | 403,147 | 26.4% |
| Capital Outlay/Project | 40,139 | 65,000 | 163,199 | 55,000 | -15.4% |
| Operating Transfers | 557,358 | 756,232 | 747,232 | 923,166 | 22.1% |
| Total Expenditures | \$ 3,192,361 | \$ 3,139,041 | \$ 3,231,350 | \$ 3,360,450 | 7.1% |
| Resources Over(Under) Expenditures | \$ 120,206 | \$ 0 | \$ 0 | \$ (0) | |



AQUATIC CENTER FUND

Fund: 05 - Aquatic Center Fund
Consolidated Resources vs Expenditure Summary

| | FY 21-22 <u>Actual</u> | FY 22-23 <u>Budget</u> | FY 22-23 <u>Projected</u> | FY 23-24 <u>Approved</u> | FY 23-24 <u>% Change</u> |
|---|-----------------------------------|-----------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Aquatic Center Fund Resources | | | | | |
| Intergovernmental Revenues | \$ 37,000 | \$ 37,000 | \$ 37,000 | \$ 37,000 | 0.0% |
| Charges for Service | 132,669 | 131,850 | 128,750 | 128,250 | -2.7% |
| Operating Transfers | 364,497 | 263,806 | 409,386 | 409,505 | 55.2% |
| Miscellaneous Revenues | 2,960 | 11,323 | - | - | -100.0% |
| Total Revenues | \$ 537,126 | \$ 443,979 | \$ 575,136 | \$ 574,755 | 29.5% |
| Aquatic Fund Expenditures | | | | | |
| Aquatic Center Oper & Maint | \$ 535,880 | \$ 443,979 | \$ 575,136 | \$ 574,755 | 29.5% |
| Total Expenditures | \$ 535,880 | \$ 443,979 | \$ 575,136 | \$ 574,755 | 29.5% |
| Resources Over(Under) Expenditures | \$ 1,246 | \$ 0 | \$ 0 | \$ 0 | |



FLEET MAINTENANCE FUND

Fund: 15 - Fleet Maintenance
Resources vs Expenditures Summary

| | FY 21-22 Actual | FY 22-23 Budget | FY 22-23 Projected | FY 23-24 Approved | FY 23-24 % Change |
|--|----------------------------|----------------------------|-------------------------------|------------------------------|------------------------------|
| Revenues | | | | | |
| Intergovernmental Revenue | \$ - | \$ 4,000 | \$ - | \$ - | -100.0% |
| Charges for Services | 547,268 | 702,439 | 558,945 | 737,086 | 4.9% |
| Operating Transfers | 284,431 | 332,000 | 339,701 | 332,000 | 0.0% |
| Other Revenues | 9 | 13,167 | 25,057 | 3,807 | -71.1% |
| Total Fleet Maintenance Fund Revenues | \$ 831,708 | \$ 1,051,606 | \$ 923,703 | \$ 1,072,893 | 2.0% |
| Expenses | | | | | |
| Fleet Operation/Maintenance | \$ 939,539 | \$ 1,051,606 | \$ 923,703 | \$ 1,072,893 | 2.0% |
| Total Utility System Fund Expenses | \$ 939,539 | \$ 1,051,606 | \$ 923,703 | \$ 1,072,893 | 2.0% |
| Revenues Over(Under) Expenses | \$ (107,831) | \$ 0 | \$ 0 | \$ (0) | |



COMMUNICATIONS CENTER FUND

Fund: 16 - Communications Center Fund
Consolidated Resources vs Expenditure Summary

| | FY 21-22 <u>Actual</u> | FY 22-23 <u>Budget</u> | FY 22-23 <u>Projected</u> | FY 23-24 <u>Approved</u> | FY 23-24 <u>% Change</u> |
|---|-----------------------------------|-----------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Revenues | | | | | |
| Intergovernmental Revenue | \$ 479,384 | \$ 500,163 | \$ 542,502 | \$ 597,932 | 19.5% |
| Operating Transfers | 504,926 | 558,950 | 605,943 | 554,153 | -0.9% |
| Other Revenues | - | 437 | 16,194 | - | -100.0% |
| Total Communication Center Fund Revenues | \$ 984,310 | \$ 1,059,550 | \$ 1,164,639 | \$ 1,152,085 | 8.7% |
| Expenses | | | | | |
| Personnel | \$ 974,952 | \$ 1,012,642 | \$ 1,112,606 | \$ 1,101,339 | 8.8% |
| Contracts & Services | 4,771 | 18,700 | 5,562 | 7,300 | -61.0% |
| Supplies | 1,093 | 1,050 | 1,550 | 1,050 | 0.0% |
| Travel & Training | 2,050 | 3,330 | 5,336 | 6,330 | 90.1% |
| Intergovernmental Transfer | 2,974 | 3,000 | 3,000 | 3,000 | 0.0% |
| Operating Transfers | 18,368 | 20,828 | 20,828 | 33,066 | 58.8% |
| Totocommunications Center Fund Expenses | \$ 1,004,208 | \$ 1,059,550 | \$ 1,164,639 | \$ 1,152,085 | 8.7% |
| Revenues Over(Under) Expenses | \$ (19,898) | \$ - | \$ - | \$ - | 0.0% |



HOTEL OCCUPANCY TAX FUND

Fund: 27 - Hotel Occupancy Tax Fund
Budget Summary
Resources vs Expenditures Summary

| | FY 21-22 | FY 22-23 | FY 22-23 | FY 23-24 | FY 23-24 |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------|
| | <u>Actual</u> | <u>Budget</u> | <u>Projected</u> | <u>Approved</u> | <u>% Change</u> |
| Revenues | | | | | |
| Hotel Occupancy Tax Revenues | \$ 1,552,155 | \$ 1,355,000 | \$ 1,275,000 | \$ 1,159,262 | -14.4% |
| Use HOT Reserves | - | 253,393 | 360,367 | 289,314 | 14.2% |
| Total Fund Revenues | \$ 1,552,155 | \$ 1,608,393 | \$ 1,635,367 | \$ 1,448,576 | -9.9% |
| Expenses | | | | | |
| Tax Administration | \$ 805,501 | \$ 1,608,393 | \$ 1,614,135 | \$ 1,448,576 | -9.9% |
| Non-Departmental | - | - | 21,232 | - | 0.0% |
| Total Fund Expenses | \$ 805,501 | \$ 1,608,393 | \$ 1,635,367 | \$ 1,448,576 | -9.9% |
| Revenues Over(Under) Expenses | \$ 746,654 | \$ (0) | \$ - | \$ (0) | |



SANITATION FUND

Fund: 03 - Sanitation Fund
Resources vs Expenditure Summary

| | FY 21-22 <u>Actual</u> | FY 22-23 <u>Budget</u> | FY 22-23 <u>Projected</u> | FY 23-24 <u>Approved</u> | FY 23-24 <u>% Change</u> |
|---|-----------------------------------|-----------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| <u>Revenues</u> | | | | | |
| Charges for Services | \$ 2,971,728 | \$ 2,719,000 | \$ 3,016,000 | \$ 3,266,000 | 20.1% |
| Use of Reserves | - | - | - | 200,000 | 0.0% |
| Total Revenues: | \$ 2,971,728 | \$ 2,719,000 | \$ 3,016,000 | \$ 3,466,000 | 27.5% |
| <u>Expenditures</u> | | | | | |
| Administration | \$ 2,460,337 | \$ 2,703,000 | \$ 3,000,000 | \$ 3,450,000 | 27.6% |
| Non-Departmental | - | 16,000 | 16,000 | 16,000 | 0.0% |
| Total Expenditures: | \$ 2,460,337 | \$ 2,719,000 | \$ 3,016,000 | \$ 3,466,000 | 27.5% |
| Resources Over(Under) Expenditures | \$ 511,391 | \$ - | \$ - | \$ - | 0.0% |



UTILITY SURCHARGE FUND

Fund: 09 - Utility Surcharge Fund
Resources vs Expenditure Summary

| | FY 21-22 | FY 22-23 | FY 22-23 | FY 23-24 | FY 23-24 |
|--|--------------------|-------------------|-------------------|-------------------|-----------------|
| | <u>Actual</u> | <u>Budget</u> | <u>Projected</u> | <u>Approved</u> | <u>% Change</u> |
| <u>Revenues</u> | | | | | |
| Charges for Services | \$ 181,712 | \$ 175,699 | \$ 181,500 | \$ 186,500 | 6.1% |
| Total Revenues: | \$ 181,712 | \$ 175,699 | \$ 181,500 | \$ 186,500 | 6.1% |
| <u>Expenditures</u> | | | | | |
| Administration | \$ 187,650 | \$ 166,515 | \$ 172,316 | \$ 177,316 | 6.5% |
| Non-Departmental | 9,876 | 9,184 | 9,184 | 9,184 | 0.0% |
| Total Expenditures: | \$ 197,526 | \$ 175,699 | \$ 181,500 | \$ 186,500 | 6.1% |
| Revenues Over (Under) Expenditures: | \$ (15,814) | \$ 0 | \$ 0 | \$ 0 | 0.0% |



**MUNICIPAL COURT
SECURITY
&
TECHNOLOGY
FUNDS**

Fund: 07 - Municipal Court Security & Technology Funds
Consolidated Resources vs Expenditure Summary

| | FY 21-22 <u>Actual</u> | FY 22-23 <u>Budget</u> | FY 22-23 <u>Projected</u> | FY 23-24 <u>Approved</u> | FY 23-24 <u>% Change</u> |
|---|-----------------------------------|-----------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Municipal Court Fund Resources | | | | | |
| Fines & Fees | \$ 6,726 | \$ 7,700 | \$ 6,500 | \$ 6,500 | -15.6% |
| Other Revenues | - | 6,000 | - | - | -100.0% |
| Total Revenues: | \$ 6,726 | \$ 13,700 | \$ 6,500 | \$ 6,500 | -52.6% |
| Municipal Court Fund Expenditures | | | | | |
| Building Security | \$ - | \$ 3,700 | \$ 3,000 | \$ 3,000 | -18.9% |
| Court Technology | 9,963 | 10,000 | 3,500 | 3,500 | -65.0% |
| Total Expenditures: | \$ 9,963 | \$ 13,700 | \$ 6,500 | \$ 6,500 | -52.6% |
| Resources Over(Under) Expenditures | \$ (3,237) | \$ - | \$ - | \$ - | |



**MUNICIPAL
COURT
JUVENILE CASE
MANAGER FUND**

Fund: 13 - Municipal Court Juvenile Case Manager Fund
Revenue vs Expenditure Summary

| | FY 21-22 Actual | FY 22-23 Budget | FY 22-23 Projected | FY 23-24 Approved | % Change FY 23-24 |
|--|----------------------------|----------------------------|-------------------------------|------------------------------|------------------------------|
| Revenues | | | | | |
| Fines and Fees | \$ 4,403 | \$ 7,500 | \$ 5,400 | \$ 5,400 | -28.0% |
| Operating Transfers | - | 7,500 | 14,600 | 14,600 | 94.7% |
| Total Revenues: | \$ 4,403 | \$ 15,000 | \$ 20,000 | \$ 20,000 | 33.3% |
| Expenditures | | | | | |
| Intergovernmental Transfers | \$ 17,199 | \$ 15,000 | \$ 20,000 | \$ 20,000 | 33.3% |
| Total Expenditures: | \$ 17,199 | \$ 15,000 | \$ 20,000 | \$ 20,000 | 33.3% |
| Revenues Over (Under) Expenditures: | \$ (12,796) | \$ - | \$ - | \$ - | 0.0% |



I&S AND UTILITY DEBT SERVICE FUNDS

Fund: 30 - I&S Debt Service Fund
Resources vs Expenditures Summary

| | FY 21-22 Actual | FY 22-23 Budget | FY 22-23 Projected | FY 23-24 Approved | FY 23-24 % Change |
|--|----------------------------|----------------------------|-------------------------------|------------------------------|------------------------------|
| <u>Revenues</u> | | | | | |
| Property Taxes | \$ 3,535,527 | \$ 3,303,838 | \$ 3,380,000 | \$ 3,759,910 | 13.8% |
| Interest Revenues | 11,689 | - | 15 | - | 0.0% |
| Use of Reserves | - | 265,000 | 188,889 | - | -100.0% |
| Total Revenues: | \$ 3,547,216 | \$ 3,568,838 | \$ 3,568,904 | \$ 3,759,910 | 5.4% |
| <u>Expenditures</u> | | | | | |
| Bank & Agent Fees | \$ 5,114 | \$ 5,050 | \$ 5,116 | \$ 5,050 | 0.0% |
| Principal & Interest | 3,107,460 | 3,563,788 | 3,563,788 | 3,754,860 | 5.4% |
| Total Expenditures: | \$ 3,112,574 | \$ 3,568,838 | \$ 3,568,904 | \$ 3,759,910 | 5.4% |
| Revenues Over/(Under) Expenditures: | \$ 434,642 | \$ - | \$ - | \$ - | 0.0% |

Fund: 32 - Utility Debt Service Fund
Resources vs Expenditures Summary

| | FY 21-22 | FY 22-23 | FY 22-23 | FY 23-24 | FY 23-24 |
|--|---------------------|------------------|------------------|------------------|-----------------|
| | <u>Actual</u> | <u>Budget</u> | <u>Projected</u> | <u>Approved</u> | <u>% Change</u> |
| <u>Revenues</u> | | | | | |
| Interest Revenues | \$ - | \$ 2,000 | \$ - | \$ - | -100.0% |
| Operating Transfers | 2,015,553 | 2,156,070 | 2,158,070 | 2,260,649 | 4.9% |
| Total Revenues: | 2,015,553 | 2,158,070 | 2,158,070 | 2,260,649 | 4.8% |
| <u>Expenditures</u> | | | | | |
| Non-Departmental | \$ 2,176,670 | \$ 2,158,070 | \$ 2,158,070 | \$ 2,260,649 | 4.8% |
| Total Expenditures: | 2,176,670 | 2,158,070 | 2,158,070 | 2,260,649 | 4.8% |
| Revenues Over/Under) Expenditures | \$ (161,117) | \$ - | \$ - | \$ - | 0.0% |



**VEHICLE &
EQUIPMENT
REPLACEMENT
FUND**

Fund: 80 - Vehicle & Equipment Replacement Fund
Consolidated Resources vs Expenditure Summary

| | FY 21-22 Actual | FY 22-23 Budget | FY 22-23 Projected | FY 23-24 Approved | FY 23-24 % Change |
|---|----------------------------|----------------------------|-------------------------------|------------------------------|------------------------------|
| <u>Revenues</u> | | | | | |
| General Fund | | | | | |
| Interest Revenues | \$ 4,135 | \$ 1,000 | \$ 28,000 | \$ 25,000 | 2400.0% |
| Operating Transfers-General Fund | 451,785 | 483,132 | 483,132 | - | -100.0% |
| Use of Reserves | - | 139,070 | 112,070 | - | -100.0% |
| Utility Fund | | | | | |
| Operating Transfers-Utility Fund | \$ 228,551 | \$ 272,698 | \$ 272,698 | \$ - | -100.0% |
| Operating Transfers-Gas Fund | 21,100 | 21,100 | 21,100 | - | -100.0% |
| Other Revenues | | | | | |
| Insurance Claims | \$ 24,238 | \$ - | \$ - | \$ - | 0.0% |
| Use of Reserves - Tax Notes | - | - | - | 50,000 | 0.0% |
| Total Revenues: \$ 729,809 \$ 917,000 \$ 917,000 \$ 75,000 | | | | | |
| | | | | | -91.8% |

| | | | | | |
|---|------------|------------|------------|-----------|---------|
| <u>Expenditures</u> | | | | | |
| General Fund | | | | | |
| Police | \$ 505,559 | \$ 375,000 | \$ 375,000 | \$ 50,000 | -86.7% |
| Streets & Drainage | 129,047 | 21,000 | 21,000 | 25,000 | 19.0% |
| Parks | 154,050 | 94,000 | 94,000 | - | -100.0% |
| Building & Development | 10,277 | - | - | - | 0.0% |
| Utility Fund | | | | | |
| Water | \$ 193,264 | \$ 266,000 | \$ 266,000 | \$ - | -100.0% |
| Wastewater | 307,849 | 73,000 | 73,000 | - | -100.0% |
| Gas Fund | | | | | |
| Gas | \$ 185,550 | \$ 88,000 | \$ 88,000 | \$ - | -100.0% |
| Total Expenditures: \$ 1,485,596 \$ 917,000 \$ 917,000 \$ 75,000 | | | | | |
| | | | | | -91.8% |

Revenues Over/(Under) Expenditures: **\$ (755,787)** **\$ -** **\$ -** **\$ -**



GENERAL & UTILITY CAPITAL IMPROVEMENT FUNDS

General Fund Capital Improvement Projects
Consolidated Resources vs Expenditure Summary

| | FY 21-22 | FY 22-23 | FY 22-23 | FY 23-24 | FY 23-24 |
|--|---------------------|----------------------|----------------------|---------------------|-----------------|
| | <u>Actual</u> | <u>Budget</u> | <u>Projected</u> | <u>Approved</u> | <u>% Change</u> |
| Revenues | | | | | |
| Interest Income | \$ 139,562 | \$ 48,000 | \$ - | \$ - | -100.00% |
| Miscellaneous Revenues | - | - | - | - | 0.00% |
| General Fund Transfers | - | - | 370,815 | 75,000 | 0.00% |
| Grant Proceeds | - | - | - | 4,188,750 | 0.00% |
| Bond Proceeds - 2022 Tax Note | 7,640,000 | - | - | - | 0.00% |
| Bond Premium - 2022 Tax Note | 609,026 | - | - | - | 0.00% |
| Use of Hotel Occupancy Tax Funds | - | 500,000 | - | - | -100.00% |
| Use of Reserves | - | 16,420,845 | 13,488,130 | 264,816 | -98.39% |
| Total Revenues: | \$ 8,388,588 | \$ 16,968,845 | \$ 13,858,945 | \$ 4,528,566 | -73.31% |
| Expenditures | | | | | |
| Buildings & Facilities | | | | | |
| City Hall | \$ 3,690,045 | \$ 12,000,000 | \$ 10,500,000 | \$ 1,500,000 | -87.50% |
| Bond/Tax Issuance Costs | 129,026 | - | - | - | 0.00% |
| 911 Communication Center Backup | - | - | 451,745 | - | 0.00% |
| Police | | | | | |
| Body/In Car Cameras | \$ - | \$ - | \$ 95,204 | \$ - | 0.00% |
| Streets and Drainage | | | | | |
| Streets & Drainage Projects | \$ 9,135 | \$ 1,561,845 | \$ - | \$ - | -100.00% |
| Holly & Kluge Trail Rehabilitation | - | - | - | 500,000 | 0.00% |
| Sabinal Retention Pond & Fiber | - | - | - | 1,723,750 | 0.00% |
| 2007 Bond | | | | | |
| Traylor Blvd Pavement Repairs | \$ - | \$ - | \$ 89,549 | \$ - | 0.00% |
| Concho Street Stormwater Drainage | 1,203,162 | 2,500,000 | 1,686,077 | - | -100.00% |
| RCC Drainage Lakes-Unspent Bonds | - | - | 505,526 | - | 0.00% |
| RCC Drainage Lakes-General Fund | - | - | 370,815 | - | 0.00% |
| Parks and Leisure Services | | | | | |
| Park Improvements | \$ 84,509 | \$ - | \$ - | \$ - | 0.00% |
| Memorial Park Improvements | - | 105,000 | - | 105,000 | 0.00% |
| Bent Oaks Property Projects | - | 172,000 | 130,974 | 41,026 | -76.15% |
| Magnolia Park Improvements | - | 30,000 | - | 30,000 | 0.00% |
| Zachary Taylor Park - Parking | - | 5,000 | - | 5,000 | 0.00% |
| Tule Hike & Bike Trail - Parking | - | 10,000 | - | 23,790 | 137.90% |
| Austin Street Beautification | - | 10,000 | - | 10,000 | 0.00% |
| Downtown Visitors Center & Restrooms | - | 500,000 | - | 500,000 | 0.00% |
| Fleet | | | | | |
| Fleet Improvements | \$ 15,167 | \$ - | \$ - | \$ - | 0.00% |
| Carwash Canopy (FEMA) | - | - | - | 40,000 | 0.00% |
| Aquatic Center | | | | | |
| Trail Expansion - Pool to Tule Creek | \$ - | \$ 25,000 | \$ 29,055 | \$ - | -100.00% |
| Parking Lot | - | 50,000 | - | 50,000 | 0.00% |
| Total Expenditures: | \$ 5,131,044 | \$ 16,968,845 | \$ 13,858,945 | \$ 4,528,566 | -73.31% |
| Revenues Over/(Under) Expenditures: | \$ 3,257,544 | \$ - | \$ - | \$ - | 0.00% |

Utility System Capital Improvement Projects
Consolidated Resources vs Expenditure Summary

| | FY 21-22 <u>Actual</u> | FY 22-23 <u>Budget</u> | FY 22-23 <u>Projected</u> | FY 23-24 <u>Approved</u> | FY 23-24 <u>% Change</u> |
|--|-----------------------------------|-----------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Revenues | | | | | |
| Water Impact Fees | \$ 441,056 | \$ 300,000 | \$ 132,000 | \$ 132,000 | -56.0% |
| Sewer Impact Fees | 231,717 | 50,000 | 60,000 | 60,000 | 20.0% |
| Water Bond Proceeds | - | - | - | 500,000 | 0.0% |
| Wastewater Bond Proceeds | - | - | - | 500,000 | 0.0% |
| Operating Transfers - Gas | - | - | - | 100,000 | 0.0% |
| Interest Revenues | 20,089 | 1,800 | 6,000 | 6,000 | 233.3% |
| Use of ARPA Funds | 12,700 | 3,000,000 | 53,930 | 1,800,000 | -40.0% |
| Use of Fund Balance | | 2,270,200 | 84,400 | 1,810,798 | -20.2% |
| Total Revenues: | \$ 705,562 | \$ 5,622,000 | \$ 336,330 | \$ 4,908,798 | -12.7% |
| Expenditures | | | | | |
| Water System | | | | | |
| Downtown Water Line | \$ - | \$ - | \$ - | \$ 100,000 | 0.0% |
| Tank Maint Program | - | 320,000 | - | 320,000 | 0.0% |
| Water Line Replacement/small extensions | - | 500,000 | - | 500,000 | 0.0% |
| Water Line Extension (new development - impact fees) | | - | 132,000 | 657,537 | 0.0% |
| Wastewater System | | | | | |
| ForceMain Upgrade | \$ - | \$ 345,000 | \$ 38,400 | \$ 384,265 | 11.4% |
| Key Allegro Bridge Utility Relocate | 221 | - | - | - | 0.0% |
| WWTP Rehabilitation | 51,710 | 3,625,000 | \$ 53,930 | 1,800,000 | -50.3% |
| SCADA System | | 230,000 | \$ - | 230,000 | 0.0% |
| Sewer Line Replacement/small extensions | | 500,000 | | 500,000 | 0.0% |
| Sewer Line Extension (new development - impact fees) | - | - | \$ 60,000 | 316,996 | 0.0% |
| Check Valves | - | 52,000 | \$ 52,000 | - | -100.0% |
| Natural Gas System | | | | | |
| Steel Line Replacement | \$ - | \$ - | \$ - | \$ 100,000 | 0.0% |
| Compliance & Valuation Study | - | 50,000 | - | - | -100.0% |
| Total Expenditures | \$ 51,931 | \$ 5,622,000 | \$ 336,330 | \$ 4,908,798 | -12.7% |

Revenues Over/(Under) Expenditures: **\$ 653,631** **\$ -** **\$ -** **\$ -**

FIVE YEAR CAPITAL IMPROVEMENT PROJECT (AS PRESENTED AT THE 8.1.23 BUDGET WORKSHOP)

| Dept. | Capital Improvement Projects | Notes | Project Total | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|-------|--|--|-----------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| FL | V&E Replacement - Equipment | | \$ 1,750,000.00 | \$ 175,000.00 | \$ 175,000.00 | \$ 175,000.00 | \$ 175,000.00 | \$ 175,000.00 | \$ 175,000.00 |
| FL | V&E Replacement - HD Equipment | | \$ 1,330,000.00 | \$ 222,000.00 | \$ 222,000.00 | \$ 222,000.00 | \$ 222,000.00 | \$ 222,000.00 | \$ 222,000.00 |
| FL | V&E Replacement - Vehicles | | \$ 5,150,000.00 | \$ 859,000.00 | \$ 859,000.00 | \$ 859,000.00 | \$ 859,000.00 | \$ 859,000.00 | \$ 859,000.00 |
| FL | Building repairs Fleet 1 | | \$ 105,000.00 | \$ 105,000.00 | \$ 105,000.00 | | | | |
| FL | Building Foam Insulation Fleet 1 | | \$ 20,000.00 | \$ 20,000.00 | | | | | |
| FL | Lot Repavement @ 402 E. Laurel St | | \$ 120,000.00 | | \$ 120,000.00 | | | | |
| FL | Clean Fleet Program | | \$ 12,500.00 | | \$ 12,500.00 | | | | |
| FL | Generator - Fleet 1 & Fuel Islands | | \$ 86,500.00 | \$ 86,500.00 | | | | | |
| FL | Equipment Storage Shelter | | \$ 95,000.00 | | \$ 95,000.00 | | | | |
| FL | Carwash Canopy | | \$ 40,000.00 | | \$ 40,000.00 | | | | |
| FL | Canopy - Unleaded Fuel Island | Fema | \$ 58,000.00 | | | | | | |
| FL | Canopy - Diesel Fuel Island | Fema | \$ 58,000.00 | | | | | | |
| FL | Fuel Tank Removal | | \$ 75,000.00 | | \$ 75,000.00 | | | | |
| FL | Fuel Tank Replacement | | \$ 350,000.00 | | | | | | |
| | | | | | | | | | |
| Dept. | Capital Improvement Projects | Notes | Project Total | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| NG | Natural Gas Steel Line Replacement | | \$ 100,000.00 | | \$ 100,000.00 | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| Dept. | Capital Improvement Projects | Notes | Project Total | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| ST | Austin St. Rebuild | | \$ 3,500,000.00 | \$ 3,500,000.00 | | | | | |
| ST | RCC Lakes - Sediment Removal | Needs funding | | | | | | | |
| ST | Upgrade of Substandard Roads | | \$ 500,000.00 | | \$ 500,000.00 | | | | |
| ST | Taylor Blvd. Pavement Repairs | Completed | \$ 145,000.00 | | \$ 145,000.00 | | | | |
| ST | Drainage Improvements Project 3 | Remove, County project | \$ 1,750,000.00 | | | | \$ 1,750,000.00 | | |
| ST | Drainage Improvements Project 5 | Remove, County project | \$ 3,680,000.00 | | | | | \$ 3,680,000.00 | |
| | | | | | | | | | |
| Dept. | Capital Improvement Projects | Notes | Project Total | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| W | Downtown Water Line Replacement | | \$ 865,000.00 | \$ 865,000.00 | | | | | |
| W | Elevated Tank Rehabilitation | Waiting on proposal | \$ 320,000.00 | | \$ 320,000.00 | | | | |
| **W | SCADA | | \$ 230,000.00 | | \$ 230,000.00 | | | | |
| | | | | | | | | | |
| Dept. | Capital Improvement Projects | Notes | Project Total | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| WW | Equipment purchase - front end articulate loader | | \$ 120,000.00 | \$ 120,000.00 | | | | | |
| WW | Force Main - 1st to Gagon | | \$ 2,020,000.00 | | \$ 2,020,000.00 | | | | |
| WW | Force Main - Gagon to WWTP | Urban Engineering PO # 22-00327 \$38,400.00 | \$ 345,000.00 | | | \$ 345,000.00 | | | |
| WW | Check Valve RCC #1 | | \$ 52,000.00 | | | | \$ 52,000.00 | | |
| ***WW | SCADA WWTP / Critical Lift Stations | Wonder Ware North PO #22-00334 \$38,159.60 | \$ 230,000.00 | | | | \$ 230,000.00 | | |
| | | | | | | | | | |
| WW | 2021 WWTP Improvements | Urban Engineering PO #21-00268 \$82,600.00; Ovivo PO #22-00379 \$121,763.00 (Int'l Equipment); Fisher Scientific PO #22-00374 \$9,375.80 (Scale); Faraday Electric PO #22-00367 \$5,000.00 (Blower Repair); Sentry Equipment \$125,809.00 (Drive Unit) | \$ 3,625,000.00 | \$ 3,625,000.00 | | | | | |
| | | | | \$ 22,877,000.00 | \$ 5,932,500.00 | \$ 5,038,500.00 | \$ 1,601,000.00 | \$ 3,058,000.00 | \$ 4,936,000.00 |
| | | | | | | | | | \$ 1,256,000.00 |
| Dept. | Grant Funded Projects | Notes | Project Total | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| FL | Lift Station Generators | DR-4485 TDEM HMGP | | | | | | | |
| | | | | | | | | | |
| Dept. | Grant Projects | Notes | Project Total | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| ST | Basin 39 | | | | \$ - | | | | |
| ST | Disaster Recovery - Drainage | CDBG GLO Contract C252 | | | \$ - | | | | |
| ST | RCC Drainage | DR-4485 TDEM HMGP | | | \$ - | | | | |
| ST | Loop 70 & Shell Ridge Rd. Outfall Ditch | DR-4485 TDEM HMGP | | | \$ - | | | | |
| ST | Holly St. & Kluge Trail Rehabilitation | TxDOT TDA Grant | | | \$ 500,000.00 | | | | |
| ST | Subminal Retention Pond | MIT MOD Grant | | | \$ - | | | | |
| ST | Enterprise & Maple Drainage | DR-4332-0181 | | | \$ - | | | | |
| ST | Concho St. Outfall @ Harbor | Looking grant funding | | | \$ 239,596.93 | | | | |