



Annual Budget and Capital Improvement Program

October 1, 2024 - September 30, 2025

In accordance with the passage of S.B. No. 656, Local Government Code, Sec. 102.007, was amended to require that an adopted municipal budget must contain a cover page that includes the following information:

This budget will raise more total property taxes than last year's budget by \$1,362,039, or 16.99%, and of that amount, \$213,049 is tax revenue to be raised from new property added to the tax roll this year.

On September 10, 2024, the City Council members passed the fiscal year 2024-2025 budget ordinance with following votes:

| | |
|--|------------|
| <i>Mayor Lowell Timothy "Tim" Jayroe</i> | <i>Yes</i> |
| <i>Mayor Pro-Tem Andrea Hattman</i> | <i>Yes</i> |
| <i>Council Member Stephanie Rangel</i> | <i>Yes</i> |
| <i>Council Member Matt Anderson</i> | <i>Yes</i> |
| <i>Council Member Brad Brundrett</i> | <i>Yes</i> |

PROPERTY TAX RATE COMPARISON

| | 2024-2025 | 2023-2024 |
|--|------------------------|------------------------|
| <i>Property Tax Rate:</i> | <i>\$.405294/\$100</i> | <i>\$.360078/\$100</i> |
| <i>No-New Revenue (Effective) Tax Rate:</i> | <i>\$.353753/\$100</i> | <i>\$.323639/\$100</i> |
| <i>No New-Revenue Maintenance & Operations Tax Rate:</i> | <i>\$.184003/\$100</i> | <i>\$.177144/\$100</i> |
| <i>Voter-Approved Tax Rate:</i> | <i>\$.405294/\$100</i> | <i>\$.360078/\$100</i> |
| <i>Debt Rate:</i> | <i>\$.169750/\$100</i> | <i>\$.146495/\$100</i> |

Total debt obligation for City of Rockport secured by property taxes: \$28,996,078.

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Rockport's Big Tree on Goose Island State Park over 1,000 years old



Picture: iStock

BUDGET INTRODUCTION



An introduction to the Annual Budget presented in a series of narrative documents designed to give the reader relevant information regarding the City's budgeting process and fiscal environment.

- ❖ City Manager's Transmittal Letter
- ❖ Strategic Plan
- ❖ Organizational Chart
- ❖ City Council
- ❖ Management Staff
- ❖ Budget Process & Calendar
- ❖ Budget Ordinance
- ❖ Tax Ordinance



CITY MANAGER BUDGET MEMORANDUM



To: Mayor and City Council
From: Vanessa Shrauner, City Manager
Subject: Budget Presentation
Date: August 13, 2024

As we finalize the upcoming fiscal year's budget, I appreciate this opportunity to outline a few critical elements that will shape our financial future and move us forward in the growth and stability of Rockport.

This year we are proposing a 12% increase in the tax rate, bringing it to \$0.405294 per \$100. For the average taxable home in Rockport, this translates to an increase of approximately \$285 annually. This is a significant increase certainly, but it is the first tax rate increase in five years. Unfortunately, like all other cities, Rockport is not immune to the effects of inflation and the broader economic environment.

While the national rate of inflation has begun to slow, prices remain at an all-time high. This macroeconomic climate has influenced our revenue streams, contributing to a downturn in Sales Tax and Hotel Motel Tax revenues. Additionally, the local Texas economy, while showing resilience in key sectors such as energy and technology, has faced its own set of challenges, impacting Rockport's financial health.

Senate Bill 2 in 2019 lowered the rollback rate from 8% to 3.5% with certain increment provisions. Sharply increasing property values have caused our voter approved rate to decrease every year and by not taking the full voter approved rate, we have been deficit spending for several years.

In response to these economic conditions, we are making several key adjustments in our budget. A significant change this year is our approach to funding long-term assets. Historically, we have funded capital projects through the Maintenance and Operations sector. However, this budget shifts that strategy, opting instead to fund long-term assets with long-term debt. This change aligns our financial practices with the principle of matching long-term investments with long-term financing, ensuring that our city's future needs are met responsibly.

This will allow the city to reinstate the vehicle and equipment replacement fund we have been unable to fund for the past two years. The community pool is 10 years past its useful life and will need to have some money invested, not only to replace equipment, but in order to achieve some much needed efficiencies. Repairs will be needed at an estimated cost of between \$ 250,000 and \$500,000.

The City will also begin working on our Capital Improvement Plan, which has been neglected in the recent past. We intend to begin working on which could include items such as dilapidated building repair, road, water and wastewater improvements.

Additionally, we are including a 5% cost of living adjustment (COLA) for our employees. Last year, we opted for a one-time payment instead of a COLA, a decision that we now believe contributed to an approximate 90% staff turnover. To support and retain our dedicated workforce, this adjustment is essential.

We are also reserving funds for a new police officer position which contingent upon fully staffing our current force and receiving a grant. This ensures that we remain prepared to enhance our public safety efforts as needed.

Lastly, we are restructuring our Planning and Development department, moving it out of Public Works to become a standalone department that will report directly to the City Manager. This change will allow for more focused management and oversight, supporting our City's growth and development in a more streamlined manner.

Fund Balance Rollforward

Actual Fund Balance Summary - 9/30/23

| Fund | Audited Beginning Balance | | Audited FY 2022-2023 | | Audited FY 2022-2023 Expenditures | | Audited Ending Fund Balance | | Days of Working Fund Balance | Above/ (Below) Policy Goal |
|----------------|---------------------------|---------------|----------------------|---------------|-----------------------------------|--|-----------------------------|--|------------------------------|----------------------------|
| | 10/1/2022 | Revenue | | | | | | | | |
| General | \$ 3,510,999 | \$ 11,752,147 | | \$ 11,435,368 | \$ 3,827,778 | | 122 | | (58) | |
| Debt Service | \$ 1,478,385 | \$ 3,417,246 | | \$ 3,570,404 | \$ 1,325,227 | | 135 | | (45) | |
| Utility | \$ 8,045,341 | \$ 14,439,888 | | \$ 13,743,419 | \$ 8,741,810 | | 232 | | 52 | |
| Natural Gas | \$ 416,810 | \$ 3,125,498 | | \$ 2,886,507 | \$ 655,801 | | 83 | | (97) | |
| Aquatic Center | \$ (342,710) | \$ 448,413 | | \$ 658,631 | \$ (552,928) | | -306 | | (486) | |
| HOT | \$ 2,158,007 | \$ 1,180,536 | | \$ 1,143,106 | \$ 2,195,437 | | 701 | | 336 | |

Revised 11/25/2024

Projected Fund Balance Summary - 9/30/24

| Fund | Audited Beginning Balance | | Unaudited FY 2023-2024 | | Unaudited FY 2023-2024 Expenditures | | Unaudited Ending Fund Balance | | Days of Working Fund Balance | Above/ (Below) Policy Goal |
|----------------|---------------------------|---------------|------------------------|---------------|-------------------------------------|--|-------------------------------|--|------------------------------|----------------------------|
| | 10/1/2023 | Revenue | | | | | | | | |
| General | \$ 3,827,778 | \$ 13,127,512 | | \$ 11,112,331 | \$ 5,842,958 | | 192 | | 12 | |
| Debt Service | \$ 1,325,227 | \$ 3,814,432 | | \$ 3,664,934 | \$ 1,474,725 | | 147 | | (33) | |
| Utility | \$ 8,741,810 | \$ 13,241,826 | | \$ 11,924,552 | \$ 10,059,085 | | 308 | | 128 | |
| Natural Gas | \$ 655,801 | \$ 2,866,006 | | \$ 2,314,557 | \$ 1,207,250 | | 190 | | 10 | |
| Aquatic Center | \$ (552,928) | \$ 524,405 | | \$ 583,058 | \$ (611,581) | | -383 | | (563) | |
| HOT | \$ 2,195,437 | \$ 1,137,548 | | \$ 1,418,190 | \$ 1,914,795 | | 493 | | 128 | |

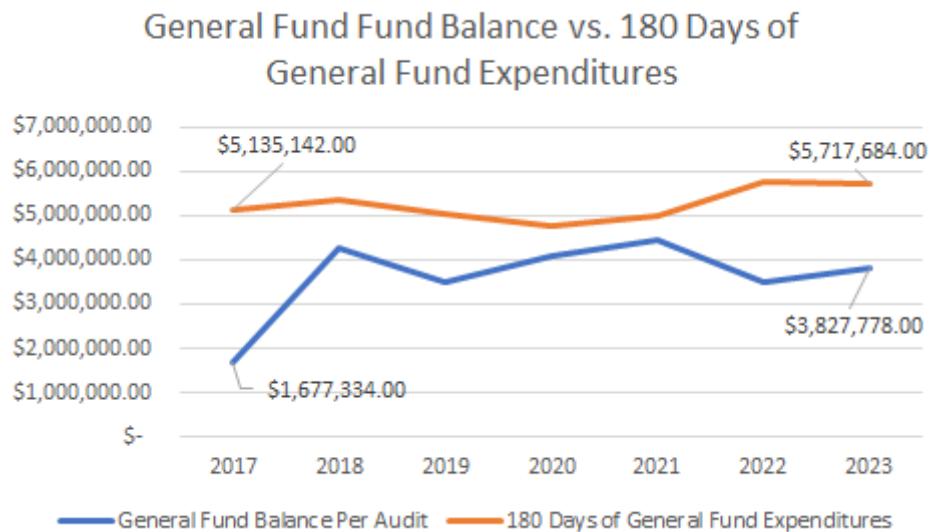
Revised 11/25/2024

Projected Fund Balance Summary - 9/30/25

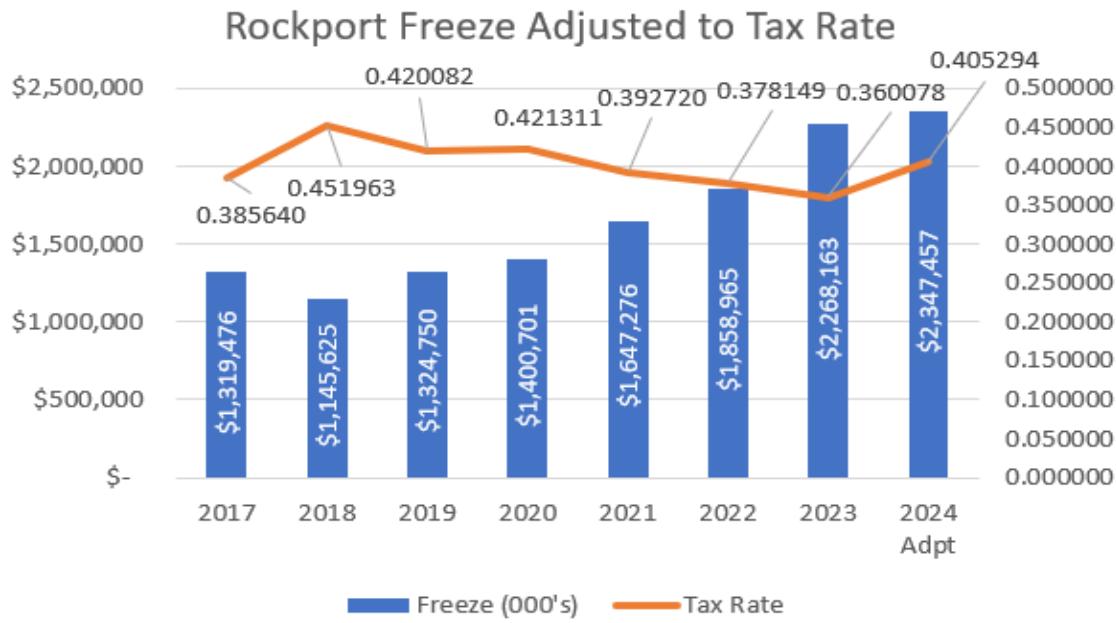
| Fund | Unaudited Beginning Balance | | Budgeted FY 2024-2025 | | Budgeted FY 2024-2025 Expenditures | | Unaudited Ending Fund Balance | | Days of Working Fund Balance | Above/ (Below) Policy Goal |
|----------------|-----------------------------|---------------|-----------------------|---------------|------------------------------------|--|-------------------------------|--|------------------------------|----------------------------|
| | 10/1/2024 | Revenue | | | | | | | | |
| General | \$ 5,842,958 | \$ 14,939,269 | | \$ 14,939,269 | \$ 5,842,958 | | 143 | | (37) | |
| Debt Service | \$ 1,474,725 | \$ 4,557,884 | | \$ 4,557,884 | \$ 1,474,725 | | 118 | | (62) | |
| Utility | \$ 10,059,085 | \$ 15,734,629 | | \$ 15,734,629 | \$ 10,059,085 | | 233 | | 53 | |
| Natural Gas | \$ 1,207,250 | \$ 2,987,419 | | \$ 2,987,419 | \$ 1,207,250 | | 148 | | (32) | |
| Aquatic Center | \$ (611,581) | \$ 579,747 | | \$ 579,747 | \$ (611,581) | | -385 | | (565) | |
| HOT | \$ 1,914,795 | \$ 1,200,000 | | \$ 1,200,000 | \$ 1,914,795 | | 582 | | 217 | |

Revised 11/25/2024

Some graphics to illustrate Rockport's position:

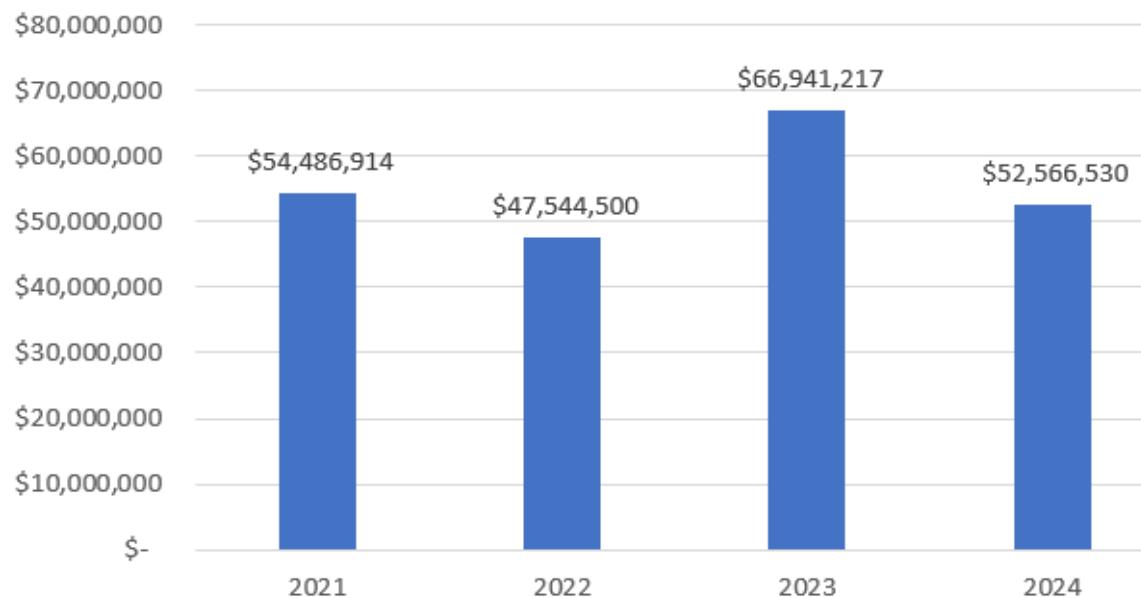


Rockport has been struggling to build General Fund reserves since sustaining a direct hit from Hurricane Harvey in 2017.



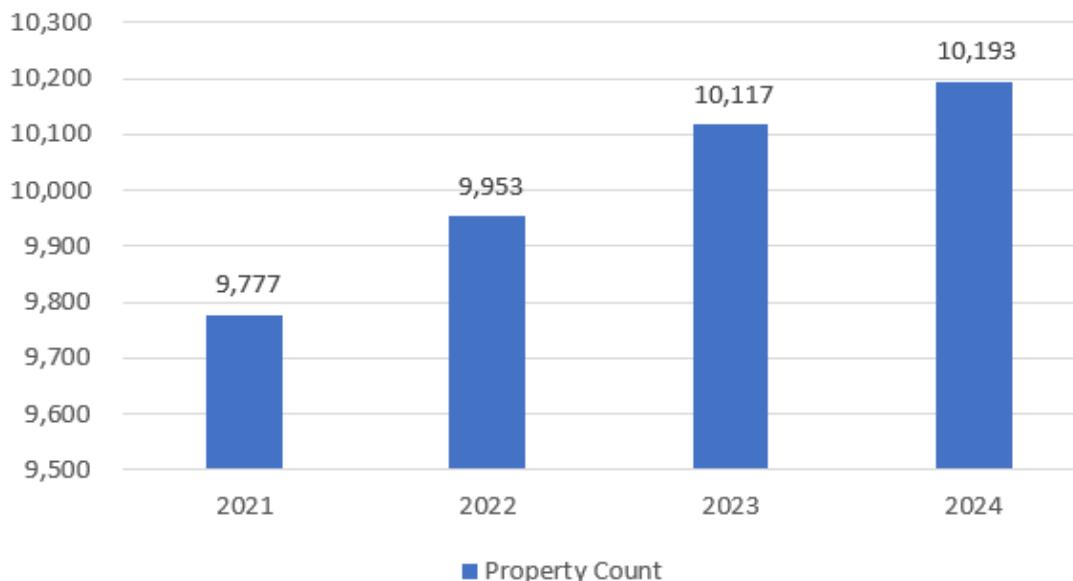
Graph shows the inverse relationship between tax base and tax rates. The significant growth in tax base has led to a drop in the tax rate over the last few years. The slowing growth from 2023 combined with a proposed debt issuance to fund the CIP is putting upward pressure on the proposed rate.

New Taxable Values By Year

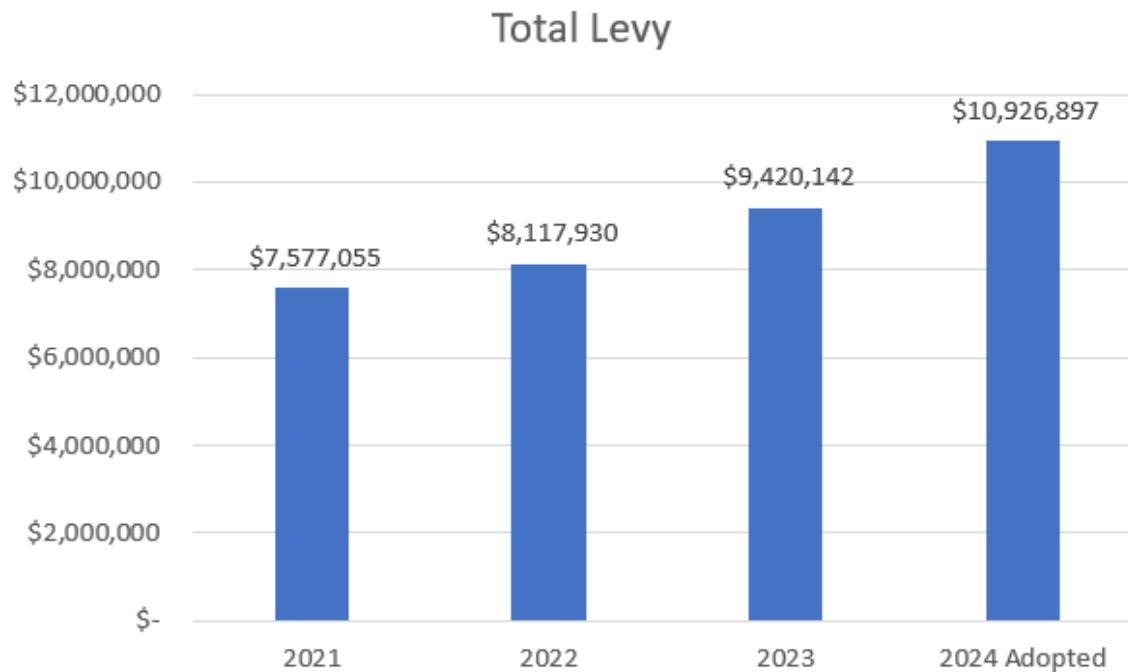


The above graph reflects the value of new property added to the certified tax rolls.

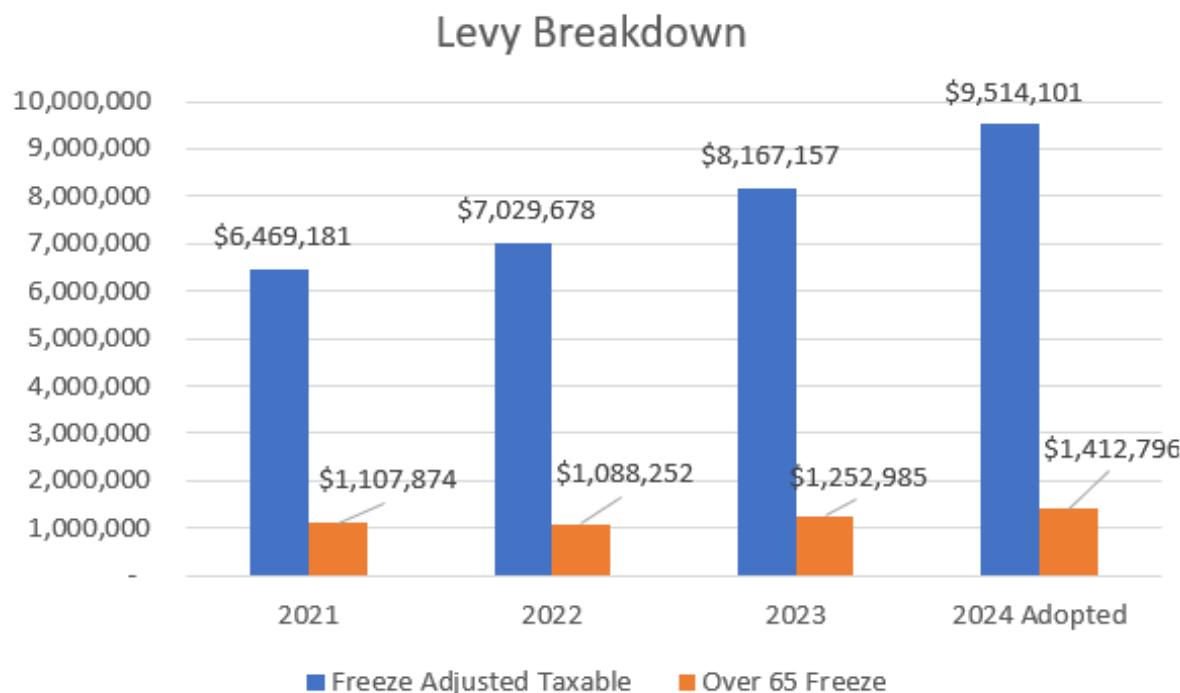
Number of Properties



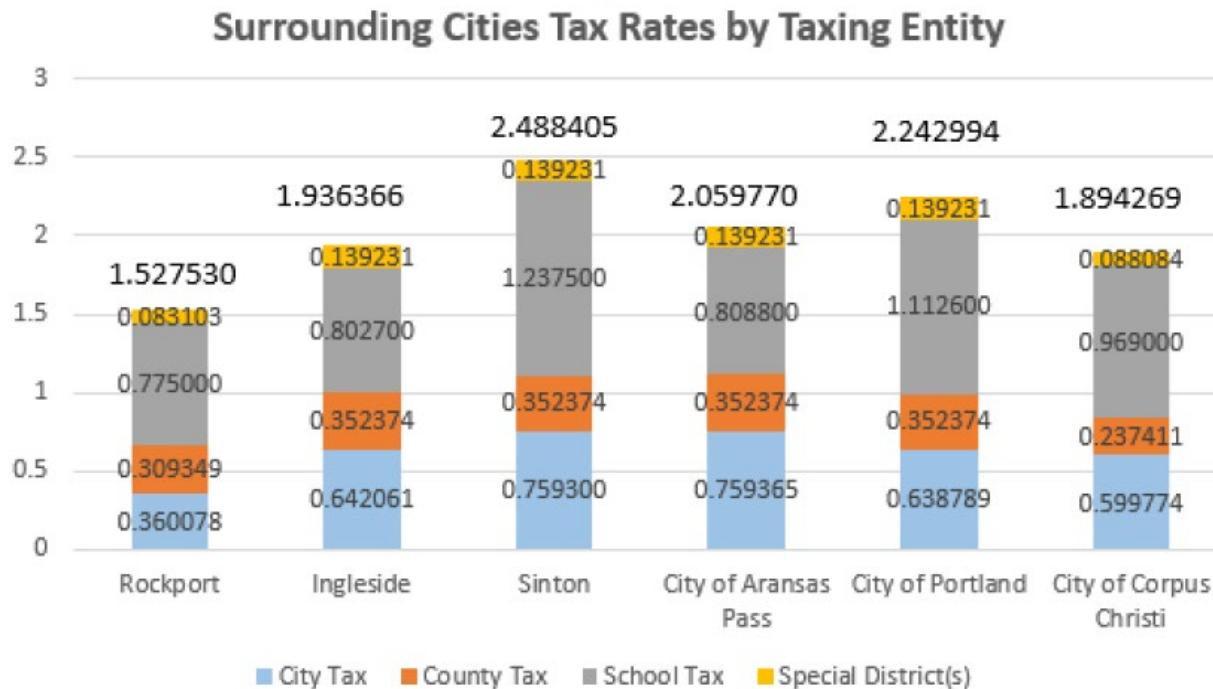
Number of new properties on the rolls is slowing (<1% from last year), too.



The jump in levy is driven largely by the approved tax rate with the assistance of a 1.7922 cent tax increment and 2.3255 cent I&S increase for CIP.

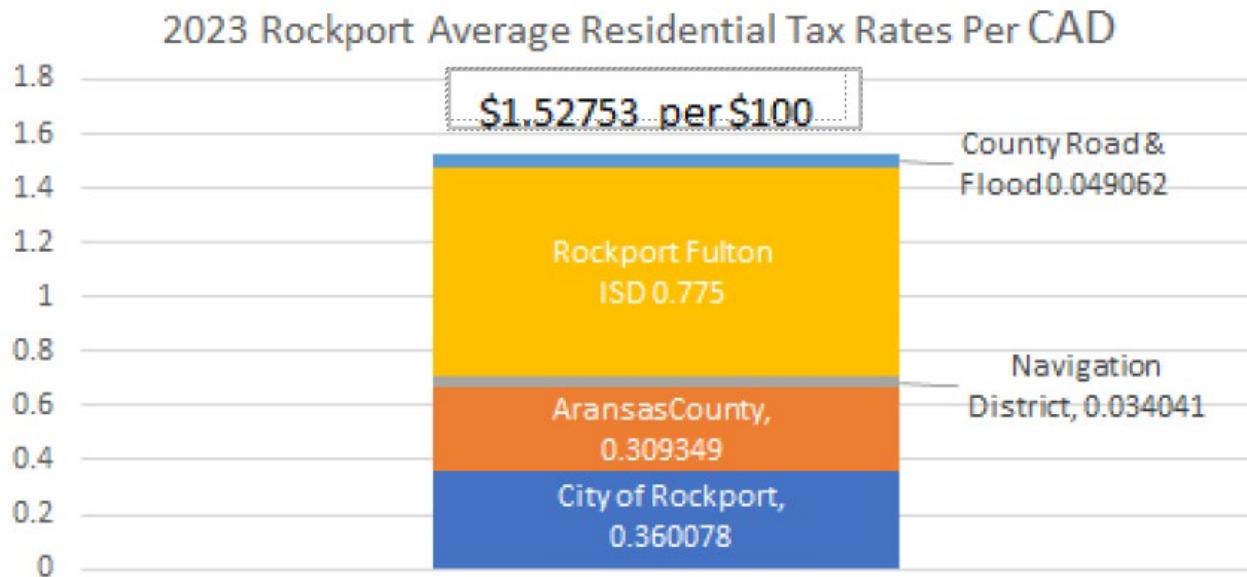


The above graph reflects the levy breakdown between freeze adjusted base and over 65 actual tax.

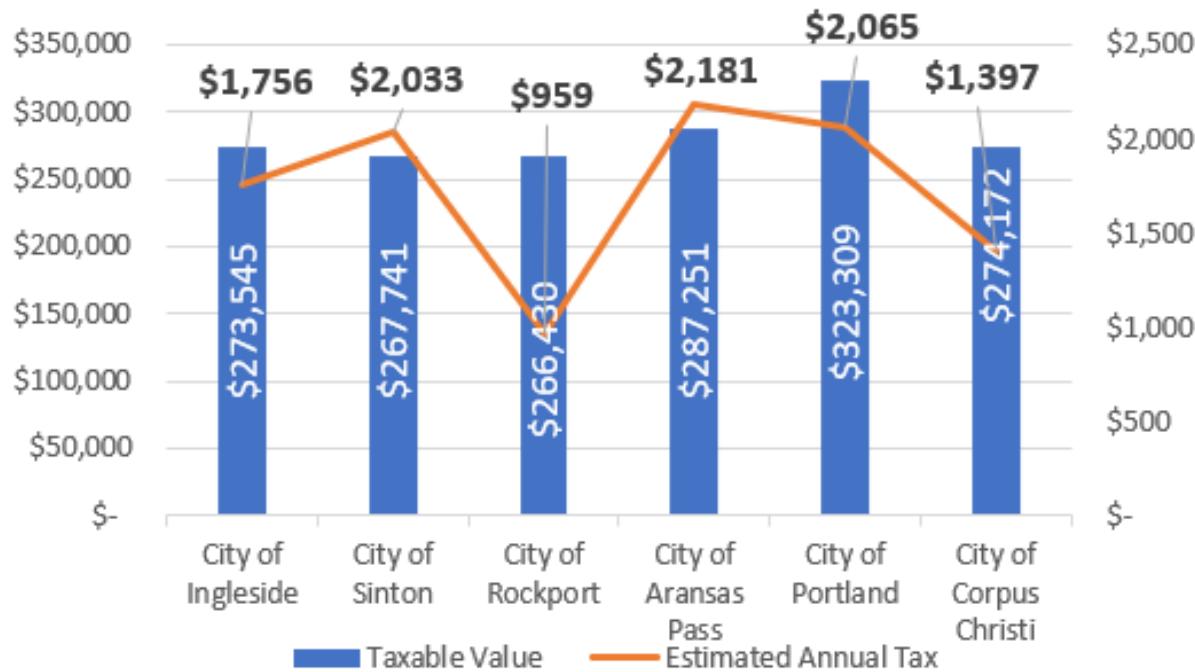


The above graph reflects the different taxing entities of Rockport and surrounding cities.

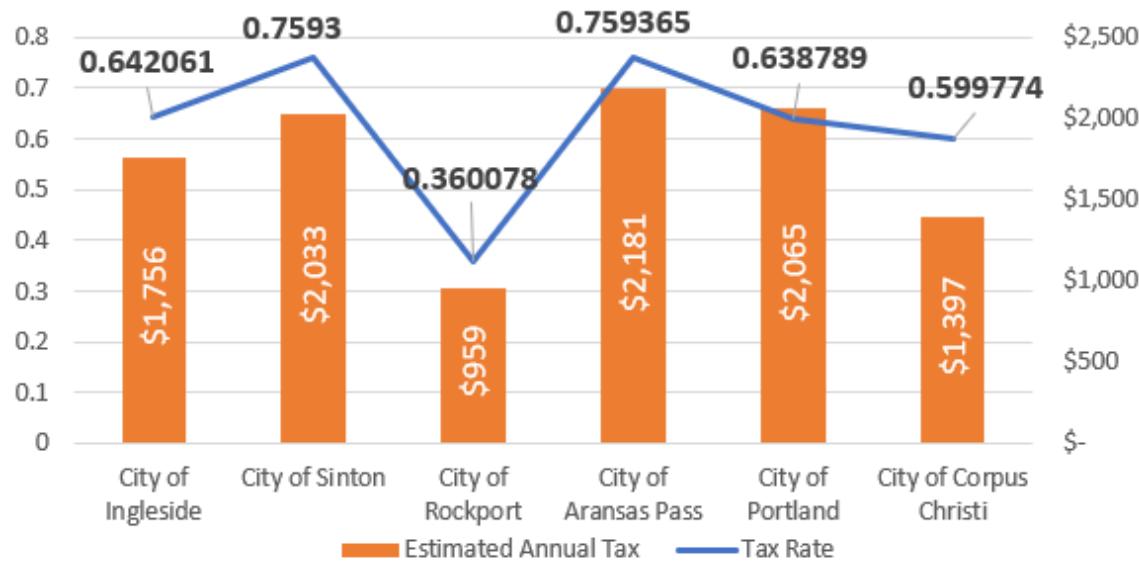
Rockport is heavily reliant on property taxes and the State just passed legislation allowing homestead exemptions to be filed anytime including a two year look back. Per the graph below the City of Rockport represents about 24% of city resident property tax bill.



Comparative Property Taxes to Avg Taxable Value

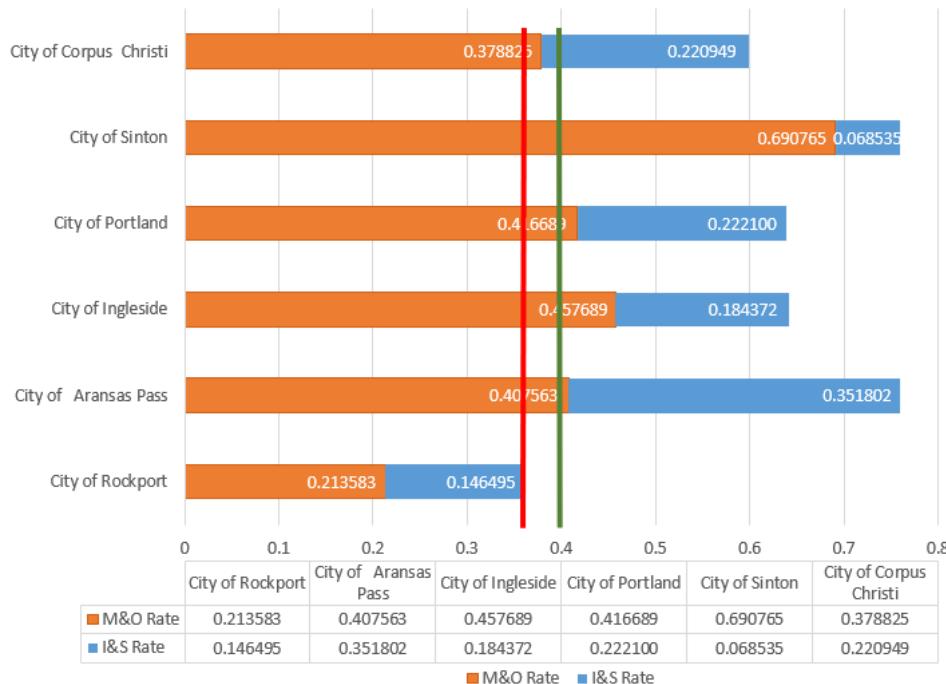


Comparative Estimated Tax to Tax Rate



With data taken from County Appraisal Districts in 2023 Rockport has property tax rate of almost half that of surrounding communities.

Area Property Taxes - Stacked



Rockport's total tax rate is below the M&O alone of the surrounding Cities rates.

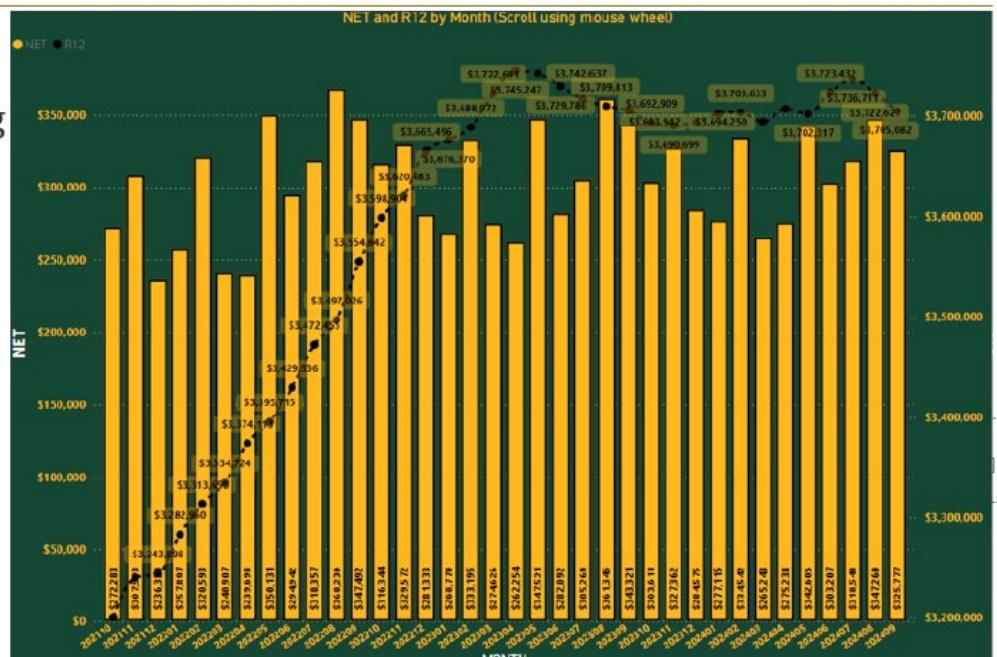
2023 Rate

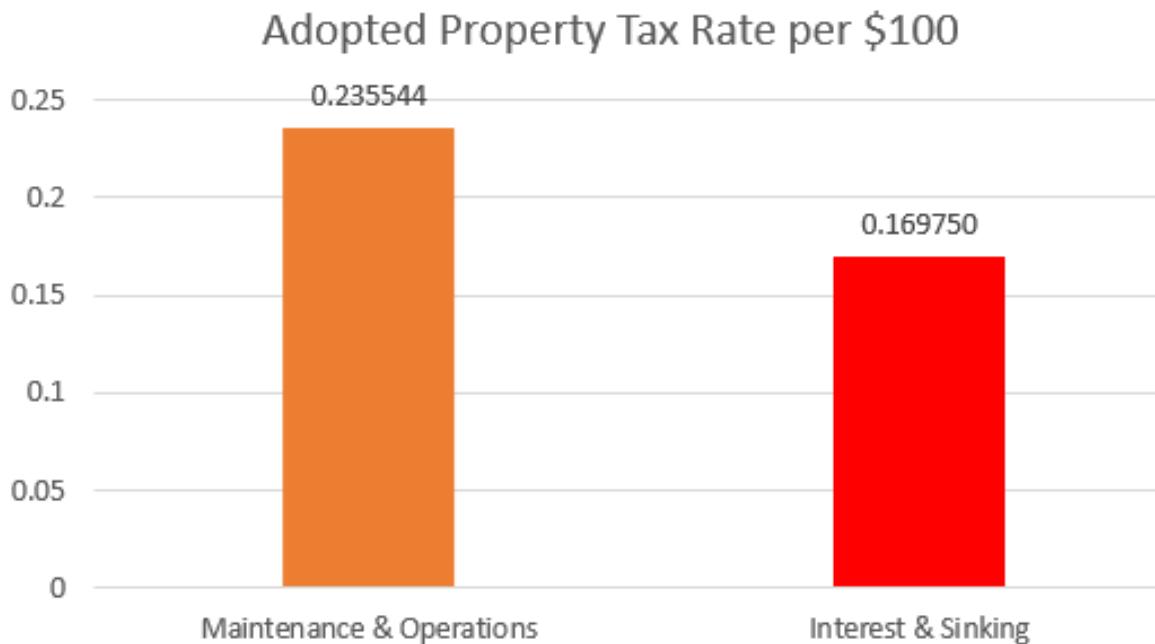
2024
Adopted
Rate

The above graph shows Rockport's 2023 rate (.360078) as compared to surrounding cities. The red bar reflects Rockport's current total tax rate and the green bar reflects the 2024 adopted tax rate (.405294).

Sales Tax – Second Largest Source of Revenue

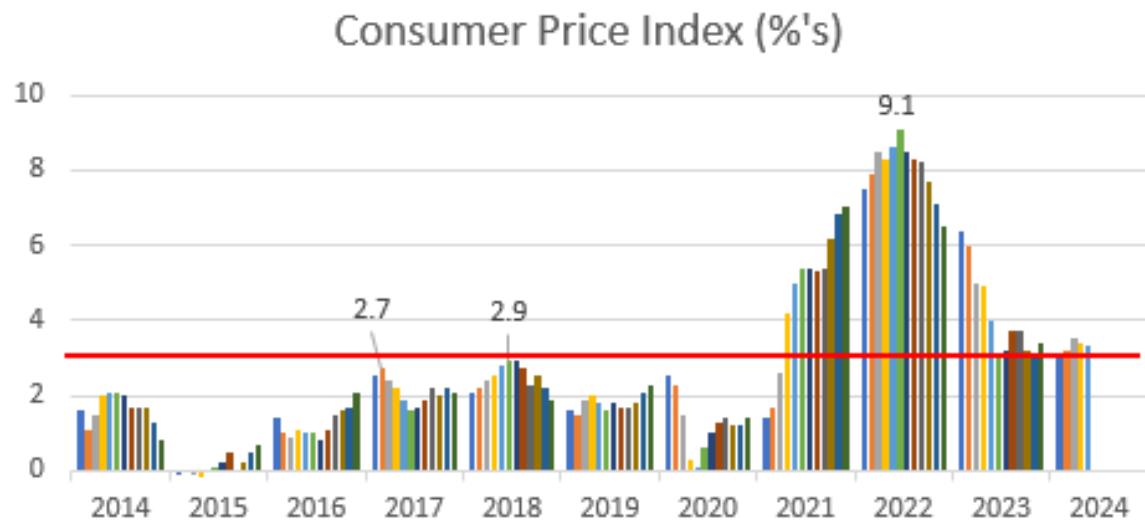
- 12 Month Rolling Average
- Flat/slowing





The Maintenance & Operations (M&O) side is capped at Voter Approved 3.5%. This percentage is not indexed and does not take into account inflation - see below graphic with red line at 3.5%.

The Interest & Sinking (I&S) side of the tax rate is not capped and supports the Vehicle & Equipment Replacement, and Capital Improvement Projects.



With a Voter Approved max of 3.5%, as indicated by the red line illustrated above, the reader can see that in recent past, there was 28 months of inflation above 3.5% - peaking at 9.1% in June 2022 due to fiscal spending.

COMMUNITY PROFILE

LOCATION

The City of Rockport (pop. 10,969) is on State Highway 35 on Live Oak Peninsula between Copano and Aransas Bays, thirty miles northeast of Corpus Christi, in the southern part of Aransas County.



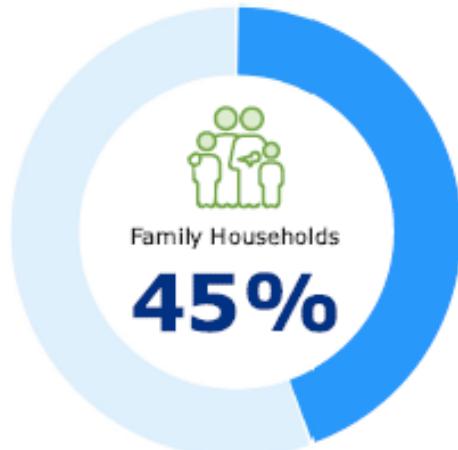
SCHOOLS

Rockport is the site for the Aransas County Independent School District. As a recognized school, ACISD meets the educational needs of area students. Higher education is also available with several two and four-year colleges within driving distance. Del Mar College, Texas A&M-Corpus Christi, Coastal Bend Community College, Texas A&M-Kingsville, University of Houston–Victoria and University of Incarnate Word are all located within an hour drive, adding to the allure of living the resort life.

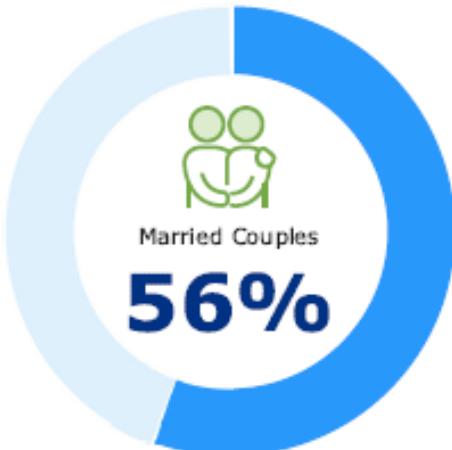


TOTAL HOUSEHOLDS**5,096**

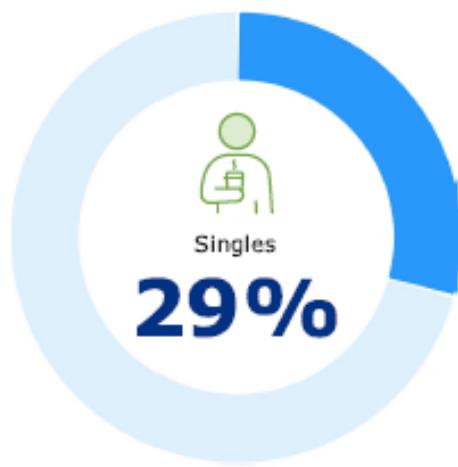
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▼ 10%
lower than state average



▲ 11%
higher than state average



▲ 16%
higher than state average



▲ 39%
higher than state average

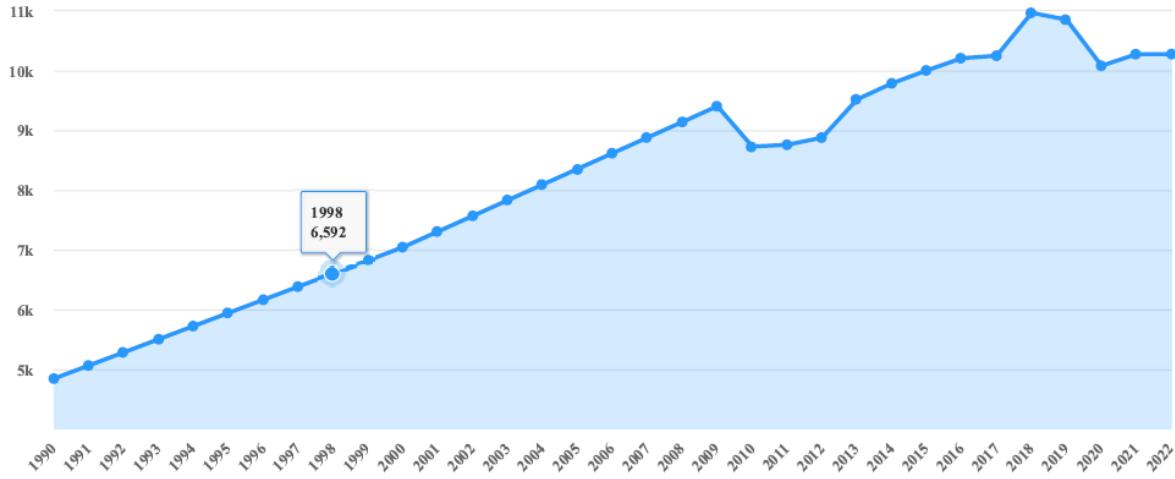
* Data Source: American Community Survey 5-year estimates



TOTAL POPULATION
10,265

▲ **.010%**
vs. 2021

GROWTH RANK
642 out of **1222** Municipalities in Texas



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses

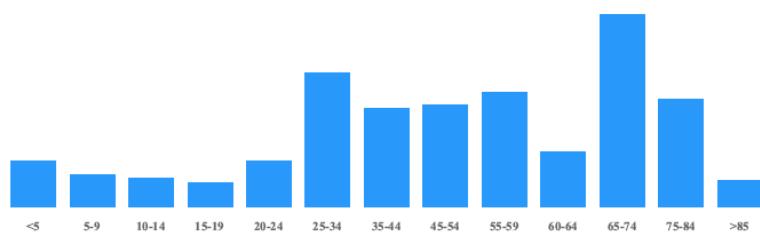


DAYTIME POPULATION
11,272

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

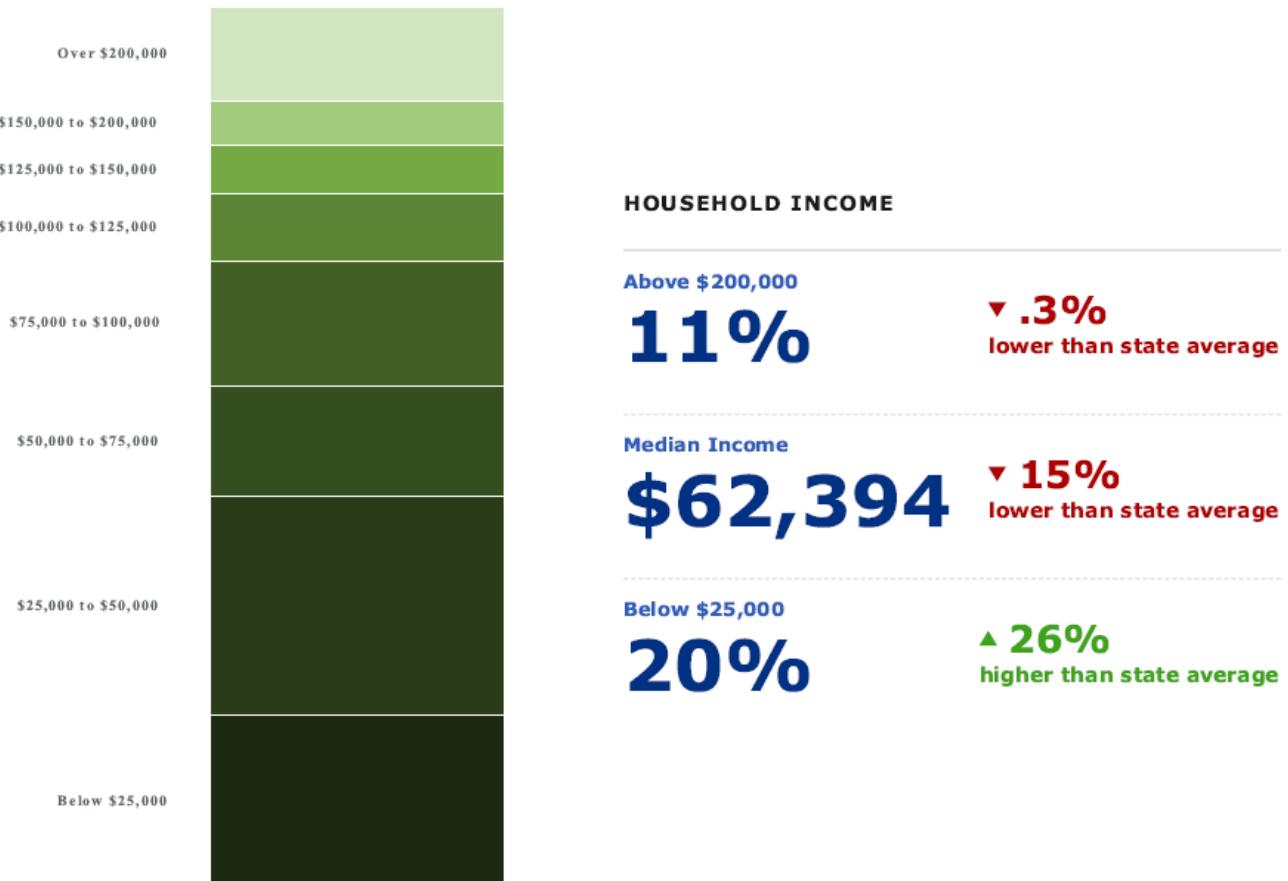
POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

* Data Source: American Community Survey 5-year estimates

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



* Data Source: American Community Survey 5-year estimates

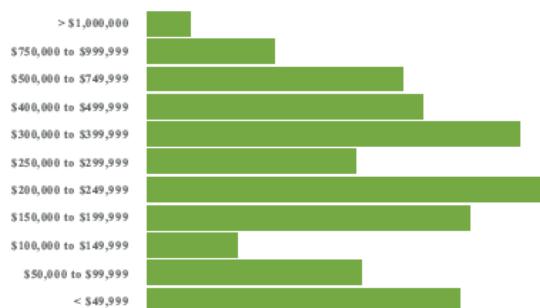


2022 MEDIAN HOME VALUE
\$249,000



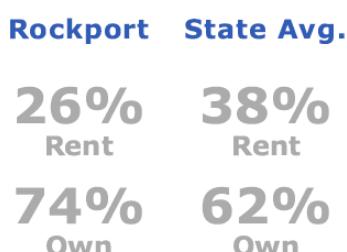
* Data Source: 2022 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



* Data Source: 2022 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS



* Data Source: 2022 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

ROCKPORT AT A GLANCE

PRINCIPAL TAXPAYERS

| Taxpayer | 2024 Taxable Value | % of Total Taxable Value |
|--|--------------------|--------------------------|
| ROCKPORT HARBORFRONT LP | \$17,706,970.00 | 0.75% |
| OAKS AT BENTWATER OWNER LLC | \$15,242,180.00 | 0.65% |
| PEARL POINT PHASE 2 LLC | \$15,000,000.00 | 0.64% |
| PEARL POINT ROCKPORT I LLC | \$13,800,000.00 | 0.59% |
| C H MARINA AND DRYSTACK LP | \$13,409,680.00 | 0.57% |
| AEP TEXAS INC | \$11,751,360.00 | 0.50% |
| MOSTAGHASI HOSSIEN AND HAMED | \$11,649,160.00 | 0.50% |
| J & S LAGOONS RV LLC | \$10,779,100.00 | 0.46% |
| RICK'S HOME LLC | \$9,523,120.00 | 0.41% |
| H E BUTT GROCERY | \$7,564,050.00 | 0.32% |
| HERITAGE HOTELS ROCKPORT LP | \$7,532,170.00 | 0.32% |
| ROCKPORT TEXAS RV LLC | \$7,389,660.00 | 0.31% |
| WAL-MART REAL ESTATE BUSINESS TRUST | \$7,250,000.00 | 0.31% |
| BUTTRUM DON | \$6,408,758.00 | 0.27% |
| THE OASIS RESORT OF ROCKPORT INC. | \$6,400,000.00 | 0.27% |
| ROCKPORT COUNTRY CLUB | \$5,954,450.00 | 0.25% |
| ROCKPORT RV RESORT LLC | \$5,831,810.00 | 0.25% |
| SEA GRASS AT ROCKPORT LP | \$5,690,000.00 | 0.24% |
| SOUTHERN STAR SELF STORAGE IV ROCKPORT DST | \$5,638,530.00 | 0.24% |
| ILS ROCKPORT LLC | \$5,009,000.00 | 0.21% |
| REEL CHILL RV RESORT LLC | \$4,909,860.00 | 0.21% |
| CASPARY TODD ETUX JENNIFER | \$4,776,240.00 | 0.20% |
| WAL-MART STORES EAST INC #440 | \$4,684,760.00 | 0.20% |
| PALAPA BAY LTD | \$4,493,030.00 | 0.19% |
| MOMENTUM HOSPITALITY INC | \$4,490,000.00 | 0.19% |

TOP TEN EMPLOYERS

| Employer | Product | # of Employees |
|--|---------------------|----------------|
| Aransas County I.S.D. | Education | 466 |
| Aransas County | Government | 220 |
| Walmart | Retail | 220 |
| HEB Food Store | Retail Grocer | 203 |
| City of Rockport | Government | 133 |
| State of Texas | Government | 100 |
| Gulf Pointe Plaza | Health Service | 80 |
| Paradise Key | Restaurant | 76 |
| Rockport Nursing & Rehabilitation Center | Health Service | 72 |
| Builders First Source | Retail Construction | 60 |

ROCKPORT AT A GLANCE

Top Sales Tax Payers

| Business Comparisons for This Month | | | | |
|-------------------------------------|------------------|------------------|------------------|----------------|
| PAYER NAME | 2023 | 2024 | 2025 | % OF TOT |
| WAL-MART | \$41,824 | \$39,861 | \$38,777 | 10.24% |
| BUILDERS FIRSTSOURCE | \$15,811 | \$26,772 | \$29,677 | 7.84% |
| HOME DEPOT | \$0 | \$724 | \$23,815 | 6.29% |
| PROBUILD | \$32,963 | \$25,010 | \$20,712 | 5.47% |
| H-E-B FOOD STORE | \$17,793 | \$19,244 | \$19,356 | 5.11% |
| AMAZONCOM SVCS (MARKE... | \$12,458 | \$13,659 | \$16,488 | 4.35% |
| COTTON COMM USA | \$0 | \$0 | \$15,478 | 4.09% |
| WHATABURGER | \$8,490 | \$9,790 | \$10,993 | 2.90% |
| RABINE PAVING AMERICA | \$0 | \$0 | \$9,320 | 2.46% |
| CITY OF ROCKPORT | \$3,931 | \$3,838 | \$8,167 | 2.16% |
| AMAZON COM COMPANIES | \$6,788 | \$7,022 | \$7,894 | 2.08% |
| ELITE DIESEL SVC | \$0 | (\$233) | \$7,555 | 1.99% |
| ACE HARDWARE | \$9,408 | \$7,760 | \$7,377 | 1.95% |
| TXU ENERGY | \$6,418 | \$5,206 | \$6,717 | 1.77% |
| MYCON GENERAL CONTRAC... | \$0 | \$0 | \$6,251 | 1.65% |
| ROCKPORT TACKLE TOWN | \$5,549 | \$6,032 | \$5,681 | 1.50% |
| PALAIS ROYAL | \$147 | \$3,783 | \$4,353 | 1.15% |
| ROCKPORT COUNTRY CLUB ... | \$3,714 | \$3,651 | \$4,087 | 1.08% |
| SPANKY'S LIQUOR | \$4,398 | \$3,993 | \$4,033 | 1.06% |
| AMERITECH FACILITY SVCS | \$0 | \$0 | \$3,888 | 1.03% |
| DERRICK CONSTR CO | \$491 | \$2,970 | \$3,617 | 0.96% |
| WALGREENS | \$4,111 | \$3,930 | \$3,583 | 0.95% |
| VALERO CORNER STORE | \$4,130 | \$4,482 | \$3,542 | 0.94% |
| RELIANT ENERGY RETAIL SVCS | \$6,234 | \$3,048 | \$3,276 | 0.87% |
| Total | \$333,195 | \$334,542 | \$378,710 | 100.00% |

ROCKPORT'S HISTORY

Rockport was incorporated by Special Act of the Legislature of Texas Charter granted to it on May 29, 1871 and is the county seat for Aransas County.

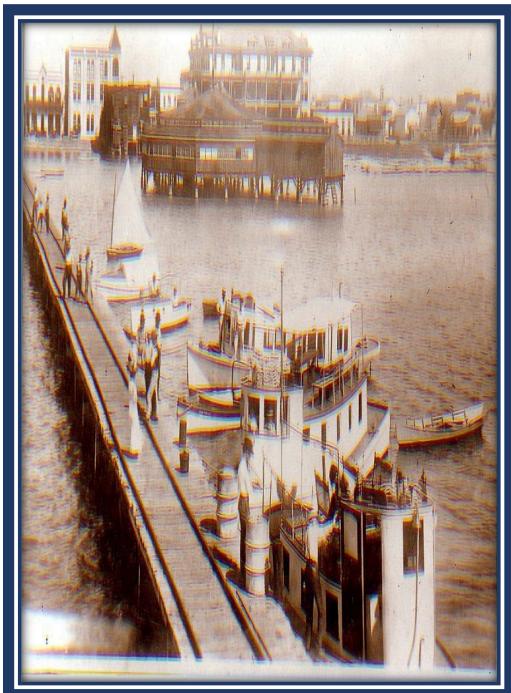
Aransas County is one of the smallest counties in Texas. It is located on the western side of the Gulf of Mexico yet is separated from the Gulf by barrier islands that form the intracoastal canal.

The charming fishing village of Rockport has been a favorite coastal hideaway for wealthy Texans since the 1800s. It was named for the rock ledge underlying its shore and was founded just after the Civil War as a cattle slaughtering, packing, and shipping port.



During the 1880s, boatbuilding and fishing began to develop as important industries in Rockport. Tourism and the resort trade also blossomed, particularly after the railroad came into town in 1886.

The shrimping industry developed between 1925 and 1930 and became a major boon for the city in the 1940s. The population of Rockport grew steadily over the years. In 1914, the town had a reported population of 1,382. By the early 1940s, the number of residents had increased to 1,729.



Vacationers fish, swim, watch birds, relax, visit the wildlife refuges, and enjoy many other area attractions.

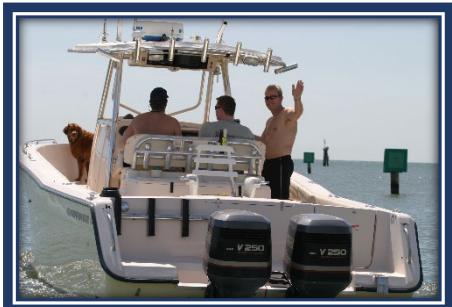
Rockport is known for its endless recreational possibilities and mild weather. Ranked in *The 100 Best Small Art Towns of America* and recognized among the top retirement spots in the nation by *America's Best Places to Retire*, Rockport is a wonderful place to live and visit alike.



Gulfscapes Magazine's "2011 Readers Choice Best Gulf Coast Towns" listed Rockport number four in the top ten. In 2011, Rockport was highlighted as a coastal dream town by *Coastal Living* magazine. *Better Homes and Gardens* in its April 2007 issue listed Rockport-Fulton the number five destination as a "long weekend hotspot" for spring migration bird watching and more recently number 2 on their rankings of the Top 10 Artists Colonies.

Texas Meetings and Events lists Rockport-Fulton as a great Gulf Coast getaway for a business meeting, board meeting etc. In 2013, Rockport was featured as one of the "Best Places to Live and Visit," according to the "*Today in America*" television show. More recently, in 2014 Rockport was ranked seventh and eighth, respectively, in *Budget Travel's* America's Coolest Small Towns listing and *Where to Retire's* Top 8 Places to Retire. In 2015 CNN listed Rockport number 11 on its list of America's Best Little Beach Towns while *USA Today* placed it number five on their 10 Best Coastal Small Towns and *Texas Highways* put Rockport number six on its recommendation of "Texas Top 40" travel destinations.

Rockport is a waterfront community with a mild, subtropical climate lending to the appeal of the numerous recreational activities offered in the area. Summer temperatures average in the low 80's with July's daily high around 89 degrees. January's average temperature is 45 degrees, making Rockport a fisherman's paradise.



Other points of interest, such as Texas Maritime Museum, Bay Education Center, Aquarium at Rockport Harbor, Connie Hagar Wildlife Sanctuary and Texas Department of Transportation Demonstration Gardens and Wetlands Ponds, draw tourists and "Winter Texans" alike to Rockport.

STRATEGIC PLAN

Our Goals

Map to Rockport's Destination

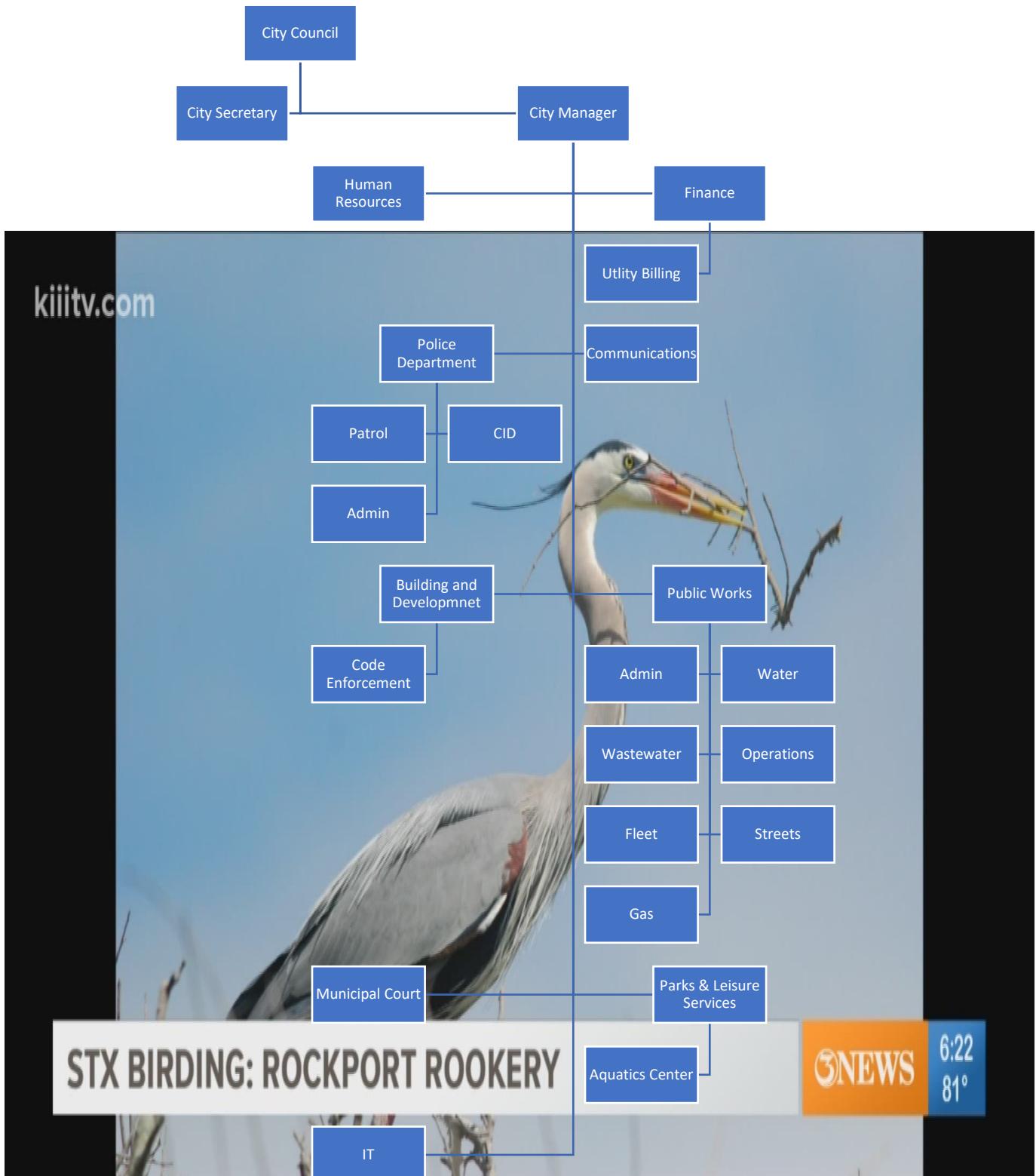
- Accountability and transparency to citizens and each other for our actions
- Uphold the highest professional and ethical standards
- Provide a workplace that treats all employees and customers with honor, dignity, and respect
- **2025 TOP PRIORITIES**
 - *Community Development* -
 - Promote health and wellness programs through the parks and leisure department to improve the health and well being of our citizens and employees. Implement an every dollar budget application to educate our employees on how to manage their finances for better focus and productivity.
 - *Economic Development* -
 - Working with other taxing districts to establish a tax increment refinance zone in the downtown area of Rockport. Work with area partners to consolidate advertising dollars to promote the City of Rockport as a top tourist destination.
 - *Governance* - Develop a comprehensive communication strategy that leverages existing communication methods and expands to new ones while raising visibility of the City's committee structure to encourage more community participation.
 - *Administration* -
 - Implementation of a 5% COLA for employees, one new police officer (with approved grant) and moving Capital Purchases to the Capital Improvement Projects to free up the maintenance and operations budgets.

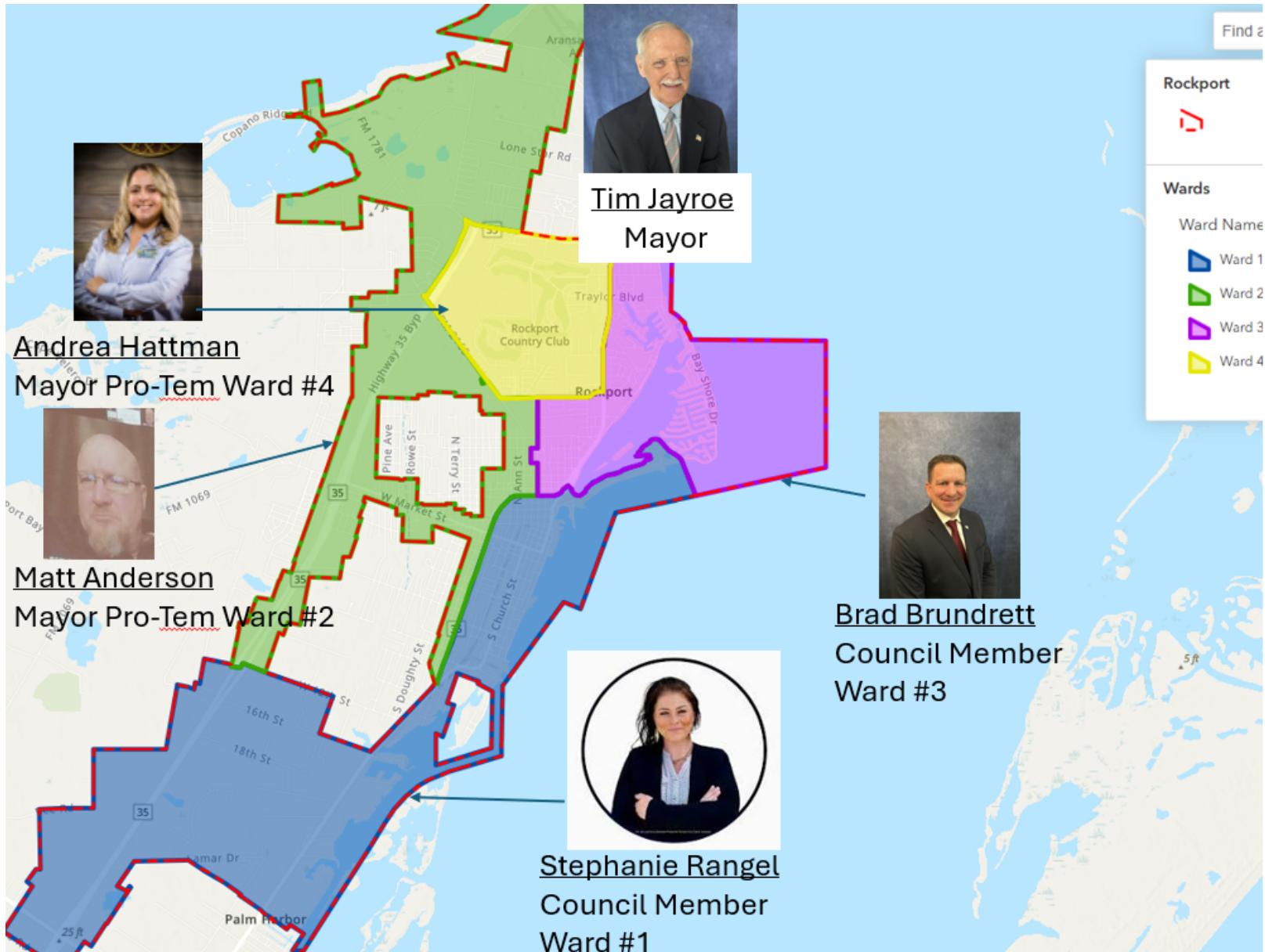
Our Core Businesses

Responsibilities of City Government

- Serve as a community information and resource center
- Support economic expansion
- Provide essential utility services for daily living
- Protect people and property, making a safe community
- Respond to emergency situations
- Plan Rockport's future development
- Provide leisure and recreational opportunities
- Preserve the "Rockport Character" – our heritage

CITY OF ROCKPORT ORGANIZATIONAL CHART





MANAGEMENT STAFF



Vanessa Shrauner
City Manager

| | |
|------------------------|--------------------|
| Building & Development | Carey Dietrich |
| Public Works | Ryan Picarazzi |
| Chief of Police | Nathan Anderson |
| Director of Parks | Brittany Aguirre |
| City Secretary | Shelley Goodwin |
| Communications Center | Lee Brown |
| Information Technology | Robert Argetsinger |
| Human Resources | Kaycee Eddins |
| Finance | Robbie Sorrell |

City of Rockport's Budget Process

The City's budget is a complex document representing the culmination of months of preparation and discussion among the City Council and City staff regarding the best ways to provide services to the community at the greatest value. The process for developing the City's annual budget is a year-round effort spanning the City's fiscal year October 1 through September 30.



The City Council meets each winter to reaffirm the City's vision and goals and to identify specific actions for the upcoming fiscal year. The resulting strategic plan serves as the foundation of the department budget requests. The Leadership Team, made up of Department Directors, Managers, Key Personnel, and the City Manager, reviews all budget requests for alignment with the Council's strategic direction. The team works together to refine requests into a balanced proposed budget.

In accordance with the City Charter, the proposed budget must be presented to the City Council by the first regular Council meeting in August each year. Copies of the proposed



budget are also made available to the public through the City's website. The City Council considers the proposed budget and provides public hearings where public input regarding budget programs and financial impact is heard. Communication regarding the budget is pushed out to the public via Regular and Special Council meetings, the City's website, and local newspapers. Summaries of fees and tax rate implications are included in these communications. A link to the communication and publications related to the budget can be found on the City's website at <http://www.rockporttx.gov/>. The budget and supporting tax rate are formally adopted by the City Council during two separate readings of enabling legislation at regular and/or special Council meetings in late August and in September. The Adopted Budget and tax rate go into effect October 1 for the start of the new fiscal year.

For a more detailed look at the Budget Calendar for 2024-2025, please see the following page.

BUDGET CALENDAR

| APRIL | |
|--------------------|---|
| 4/23/2024 | Pre-Strategic Planning Meeting with Staff |
| 4/24/2024 | Distributed Department New Initiative Forms and Goals & Objectives Forms |
| 4/25/2024 | Strategic Planning Workshop with Council and Staff |
| 4/30/2024 | Receive Certified Estimate from Aransas County Appraisal District |
| MAY | |
| 5/7/2024 | New Initiative Forms Due from Departments to Finance |
| 5/9/2024 | Finance Distributes Budget Worksheets to Departments |
| 5/21/2024 | Goals and Objectives Forms Due from Departments to Finance |
| 5/24/2024 | Departments Return Completed Budget Worksheets to Finance |
| 5/29/2024 | City Council Budget Workshop (12-5) |
| 5/31/2024 | Finance Director completes preliminary revenue estimates |
| JUNE | |
| 6/5/2024 | Finance Director provides draft of Preliminary Budget to City Manager for review |
| Week of June 10-14 | City Manager, Finance Director & Department Directors meet to discuss and justify department budget requests |
| Week of June 17-21 | City Manager and Finance Director review departmental budget requests, issues and alternatives; compile second draft budget of operating funds Further review of budget issues and alternatives. Additional meetings between City Manager, Finance Director, and Department Directors, as required |
| JULY | |
| 7/3/2024 | Finance Director provides City Manager Proposed Preliminary Budget |
| 7/15/2024 | Budget Workshop with City Council @1:00pm (Base Budget) |
| 7/17/2024 | Publish - Notice of Public Hearing/Presentation on Sanitation, Utility Rates, Utility Fees & Fire Fund Rates newspaper/website SATURDAY (7/20/24) Edition |
| 7/24/2024 | Budget Workshop with City Council @ 11 (Base Budget) & Dan Willdan to discuss Full Rate Study/Utility Fees & Best Practices in Executive Session |
| 7/25/2024 | Receive Certified Appraised Roll - must adopt Tax Rate within 60 days of receipt (Sept 23, 2024) |
| 7/26/2024 | Calculate the "No New Revenue" and "Voter Approved" rates and post on website |
| 7/30/2024 | Update revenue estimates with Certified Appraised Roll |
| 7/30/2024 | Budget Workshop at 1pm (if needed)/Preliminary Budget Discussion Item during City Council Meeting |
| AUGUST | |
| 8/1/2024 | Tax Assessor Collector provides "Notice About 2024 Tax Rates" which City puts on website |
| 8/6/2024 | Budget Workshop with City Council @ 1:00pm Utility Rates & Fees Presentation/HOT Funds Presentation on proposed Tax Rates |
| 8/7/2024 | Budget Workshop with City Council @ 1:00pm (if needed) Chief Appraiser publishes notice of "Estimated Taxes" in newspaper AND City must post same notice on website |
| 8/12/2024 | File Proposed Budget with City Secretary* (starts min 15 days min before Hearing) |
| 8/13/2024 | Per Charter - City Manager Presents Proposed Budget to City Council with Dan Jackson and Bob Henderson presents City Council holds public hearing on Utility Rates, Utility Fees & Fire Fund, 1st Reading of Ordinances Recorded Vote on Proposed Tax Rate |
| 8/15/2024 | Publish - Notice of Public Hearing on Tax Increase and Budget on 8.27: newspaper/website THURSDAY (8/22/24) Edition due Thursday 8/15/24 (no more than 30 nor less than 10 days before Budget Hearing) Form 26.06 "Notice, Hearing, and Vote on Tax Increase" in news paper in 24 point or larger print - do not post in legal/advertisement section. Also, post on website and Youtube with 60-second notice at least five times a day between the hours of 7am and 9pm |
| 8/27/2024 | Budget Item of Discussion on Regular City Council Agenda 2nd Reading Utility Rate, Utility Fees & Fire Fund Ordinance. #Send notice to Outside City Limits Customers via email (captures paperless customers) |
| 8/27/2024 | Public Hearing on Proposed 2024 Tax Rate 1st Reading Tax Rate Ordinance Public Hearing on FY24-25 Budget Adopt FY 2024-25 Budget (recorded vote) - 1st & only Reading of Ordinance (102.007) |
| 8/28/2024 | Publish - Notice of Second Reading to Adopt FY 2024 Tax Rate on 9/3/2024 - newspaper/website THURSDAY (8/29/24) Edition due 8/22/24 |
| SEPTEMBER | |
| 9/3/2024 | Special Meeting Adopt FY 2024 Tax Rate (recorded vote) - 2nd Reading of Ordinance |
| 9/17/2024 | Adopt FY 2024-25 Budget (recorded vote) - if not approved 8/27/24 Ratify Property Tax Increase, Adopt Tax Roll, and Levy Ad Valorem taxes |
| 9/18/2024 | Adopted FY2024-2025 Budget filed City Secretary and County Clerk and provide copies to City Council, Department Directors, and published on City website Provide ratified tax rates to Tax Assessor Collector |
| 9/25/2024 | Publish - Captions of ordinances on budget and tax rate: newspaper/website THURSDAY Edition |

BUDGET ORDINANCE

ORDINANCE NO. 1948

AN ORDINANCE OF THE CITY OF ROCKPORT, TEXAS, ADOPTING A BUDGET AND APPROPRIATING RESOURCES FOR FISCAL YEAR 2024-2025, BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; IN ACCORDANCE WITH EXISTING STATUTORY REQUIREMENTS; REPEALING ALL CONFLICTING ORDINANCES; CONTAINING SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Manager has prepared and filed with the City Secretary a proposed budget for the operation of the City during Fiscal Year 2024-2025; and

WHEREAS, the City Manager of the City of Rockport has submitted to the Mayor and Council a proposed budget of the revenues and expenditures/expenses of conducting the affairs of said City and providing a complete financial plan for Fiscal Year beginning October 1, 2024, and ending September 30, 2025; and

WHEREAS, the City Council on September 10, 2024, held a public hearing to receive input from citizens of the City concerning the content of the budget, and for which notice was duly posted in *The Rockport Pilot*; and

WHEREAS, the City has acknowledged that this budget will raise more revenue from property taxes than last year's budget by an amount of \$1,362,039, which is a 16.99 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 \$213,049.

WHEREAS, the City Council having considered the proposed budget at length, and having provided input in its preparation, has determined that the proposed budget and the revenues and expenditures/expenses contained therein are in the best interest of the City and, therefore, the Council desires to approve and adopt the budget by formal action.

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

Section 1: The proposed budget for the fiscal year beginning October 1, 2024, and ending September 30, 2025, as submitted to the City Council by the City Manager, which budget is attached hereto as Exhibit "A", for all purposes is hereby approved and adopted as the City's budget of all revenue and expenditures/expenses of the City of Rockport, Texas for Fiscal Year 2024-2025; and

Section 2: In accordance with Section 7.05 of the Charter of the City of Rockport, Texas, the Capital Improvement Plan is included in the budget; and

Section 3: The sum of Sixty Million, Two Hundred Seventy-Eight Thousand, Six Hundred Eighty-Five dollars (\$60,278,685) is hereby appropriated for the City's FY 2024-2025 budget. Further, these funds are for payment of operating, capital, and debt service expenditures/expenses associated with the operation and administration of the City, according to the various purposes and intents described in the FY 2024-2025 budget document.

Section 4: The budget includes certain unlisted, authorized, and unpaid capital encumbrances from the prior fiscal year to be carried over to the FY 2024-2025 budget year by the City Manager or their designee.

Section 5: Should any paragraph, sentence, provision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this Ordinance, as a whole or any part or provision thereof, other than the part or parts adjudged to be invalid, illegal, or unconstitutional.

Section 6: This Ordinance shall be in full force and effect from and after its adoption by the City Council and publication of its caption as the law and the City Charter provide in such cases.

Section 7: All other ordinances and Code provisions in conflict herewith are hereby repealed, but only to the extent of any such conflict or inconsistency and all other provisions of the Rockport City Code not in conflict herewith shall remain in full force and effect.

Section 8: The repeal of any ordinance or parts thereof by the enactment of this Ordinance, shall not be construed as abandoning any action now pending under or by virtue of such ordinance; nor shall it have the effect of discontinuing, abating, modifying or altering any penalty accruing or to accrue, nor as affecting any rights of the City under any section or provision of any ordinances at the time of passage of this Ordinance.

APPROVED and ADOPTED on first reading on the 10th day of September 2024, by roll call vote as follows:

FOR MOTION: Mayor Jayroe, Mayor Pro Tem Hattman, Councilmembers Rangel, Anderson, and Brundrett

AGAINST MOTION: None

CITY OF ROCKPORT, TEXAS



Tim Jayroe, Mayor

ATTEST:



Shelley Goodwin

Shelley Goodwin, City Secretary

Ordinance No. _____

Page 3 of 3

TAX ORDINANCE

ORDINANCE NO. 1949

AN ORDINANCE APPROVING THE ASSESSMENT AND RENDITIONS FOR THE 2024 TAXABLE PROPERTY AS SUBMITTED BY THE APPRAISAL DISTRICT; LEVYING A TAX RATE FOR \$100.00 VALUATION FOR THE CITY OF ROCKPORT, ARANSAS COUNTY, TEXAS FOR THE TAX YEAR 2024 OF \$0.235544 FOR THE PURPOSE OF MAINTENANCE AND OPERATION, \$0.169750 FOR THE PAYMENT OF PRINCIPAL AND INTEREST ON DEBT OF THE CITY FOR A TOTAL TAX RATE OF \$0.405294; PROVIDING FOR A LIEN ON ALL REAL AND PERSONAL PROPERTY TO SECURE PAYMENT OF TAXES DUE THEREON; CONTAINING A SEVERABILITY CLAUSE; REPEALING ALL ORDINANCES AND PARTS THEREOF IN CONFLICT HEREWITH; AND PROVIDING AN EFFECTIVE DATE.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 14.57 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$21.96.

WHEREAS, the City Council of Rockport, Texas is considering approving and adopting a Budget for the operations and debt service for the City for Fiscal Year 2024-2025); and

WHEREAS, the aforesaid Ordinance anticipates the required levy of an *ad valorem tax* on all taxable property in the City of Rockport; and

WHEREAS, the Chief Appraiser of Aransas County Tax Appraisal District has prepared and certified the appraisal roll for the City of Rockport, Texas, that roll being that portion of the approved appraisal roll of the Aransas County Tax Appraisal District which lists property taxable by the City of Rockport, Texas; and

WHEREAS, it is necessary to levy such an *ad valorem* tax at a given rate to generate revenues sufficient to meet the projected expenses of the City for FY 2024-2025; and

WHEREAS, the City has fully and timely complied with all notice and other requirements relative to the adoption of a tax rate for FY 2024-2025.

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

Section 1: There is hereby levied for the FY 2024-2025 upon all real property situated within the corporate limits of the City of Rockport, Texas, and upon all personal property which was owned within the corporate limits of the City of Rockport, Texas, on January 1, 2024, except so much thereof as may be exempt by the Constitution or laws of the State of Texas, a total tax of \$0.405294 on each \$100 of assessed valuation on all taxable property, which total tax herein so levied shall consist and be comprised of the following components:

- a) An *ad valorem* tax rate of \$0.235544 on each \$100 of assessed valuation of all taxable property is hereby levied for general City purposes and to pay the current operating expenses of the City of Rockport, Texas, for the fiscal year ending September 30, 2025, which tax, when collected shall be appropriated to and for the credit of the General Fund of the City of Rockport, Texas.
- b) An *ad valorem* tax rate of \$0.169750 on each \$100 of assessed valuation of taxable property is hereby levied for the purpose of creating an Interest and Sinking Fund with which to pay the interest and principal of the valid bonded indebtedness, and related fees of the City of Rockport, now outstanding and such tax, when collected, shall be appropriated and deposited in and to the credit of the general Debt Service Fund of the City of Rockport, Texas, for the fiscal year ending September 30, 2025.

Section 2: The City of Rockport shall have lien on all taxable property located in the City of Rockport to secure the payment of taxes, penalty, and interest, and all costs of collection, assessed and levied hereby.

Section 3: Taxes are payable in Rockport, Texas at the Office of the Tax Assessor Collector of Aransas County, Texas. The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

Section 4: The tax roll presented to the City Council, together with any supplements thereto, are hereby accepted and approved.

Section 5: Should any paragraph, sentence, provision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this Ordinance, as a whole or any part or provision thereof, other than the part or parts adjudged to be invalid, illegal, or unconstitutional.

Section 6: This Ordinance shall be in full force and effect from and after its adoption by the City Council and publication of its caption as the law and the City Charter provide in such cases.

Section 7: All other ordinances and Code provisions in conflict herewith are hereby repealed, but only to the extent of any such conflict or inconsistency and all other provisions of the Rockport City Code not in conflict herewith shall remain in full force and effect.

Section 8: The repeal of any ordinance or parts thereof by the enactment of this Ordinance, shall not be construed as abandoning any action now pending under or by virtue of such ordinance; nor shall it have the effect of discontinuing, abating, modifying or altering any penalty accruing or to accrue, nor as affecting any rights of the City under any section or provision of any ordinances at the time of passage of this Ordinance.

APPROVED on first reading on the 3rdth day of September 2024, by roll call vote as follows:

FOR MOTION: Mayor Jayroe, Mayor Pro Tem Hattman, Councilmembers Rangel, Anderson and Brundrett

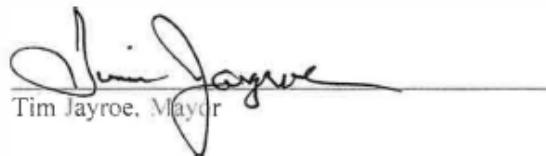
AGAINST MOTION: None

APPROVED and PASSED on second and final reading the 10th day of September 2024 by roll call vote as follows:

FOR MOTION: Mayor Jayroe, Mayor Pro Tem Hattman, Councilmembers Rangel, Anderson and Brundrett

AGAINST MOTION: None

CITY OF ROCKPORT, TEXAS



Tim Jayroe, Mayor

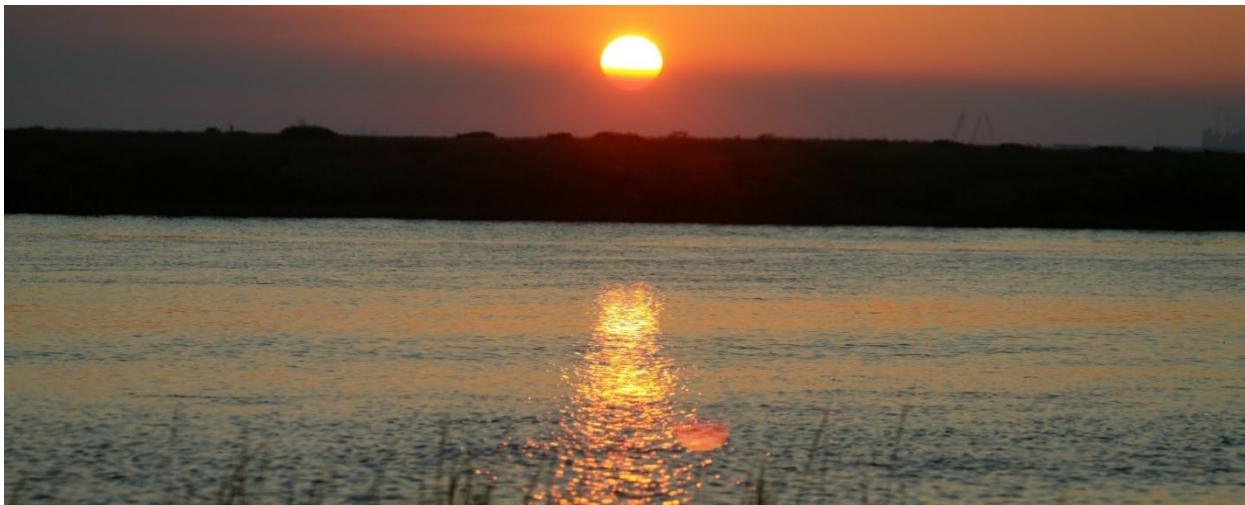
ATTEST:



Shelley Goodwin, City Secretary

Published in the Rockport Pilot on Thursday, September 19, 2024.

BUDGET OVERVIEW

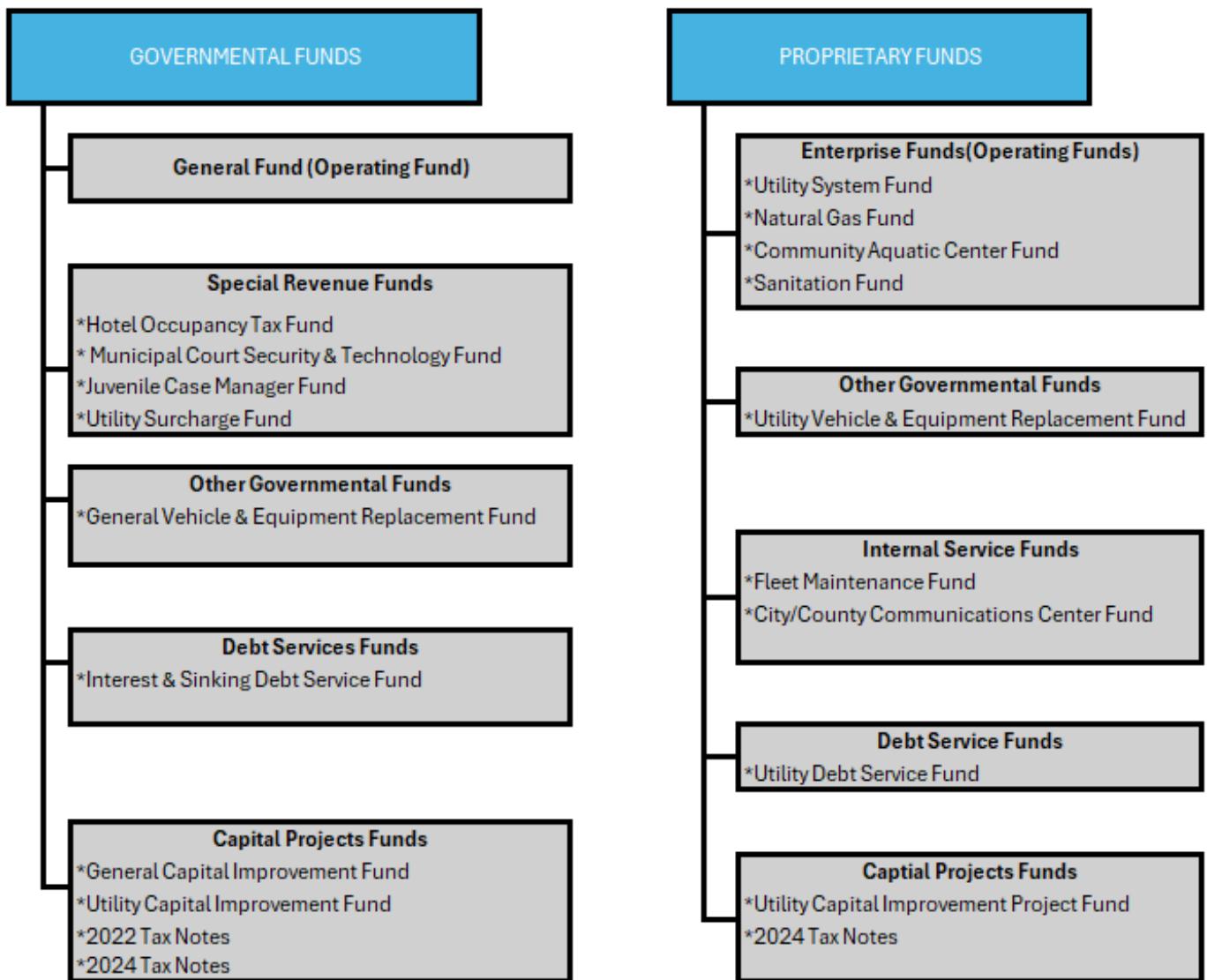


An overview of the Annual Budget presented in a series of tables, charts and graphs designed to give the reader an overall general understanding of the budget.

- ❖ Fund Structure
- ❖ Consolidated "All" Funds
- ❖ Fund Summaries
- ❖ Revenues, Expenditures and Fund Balances
- ❖ Where the Money Comes From – By Revenue Type
- ❖ Where the Money Comes From – By Fund Type
- ❖ Where the Money Goes – By Expenditure/Expense Type
- ❖ Where the Money Goes – By Fund Type
- ❖ Property Tax Valuation and Tax Rates
- ❖ Major Revenues - General and Enterprise Funds

FUND STRUCTURE

Accounts are organized on the basis of fund and each fund is considered to be a separate accounting entity. All proprietary funds, and most governmental funds, are budgeted and shown below. Fund descriptions are detailed on the divider pages preceding each section.



Some Governmental Funds that are not budgeted include: Forfeiture, Donations and Contributions, Tree Mitigation, Public Educational and Governmental (PEG), and Border Star Grants. If and when these funds are awarded/ requested to spend they are first appropriated by Council. These funds are accounted for in the Annual Comprehensive Financial Report.

All funds herein are budgeted on the cash basis but are reported in the Annual Comprehensive Report either on a modified accrual or full accrual basis depending if they are governmental or proprietary, respectively.

CONSOLIDATED "ALL" FUNDS

| Fund Title | Estimated Fund | | Total | Estimated Fund |
|---|-------------------------------------|---|--------------|----------------|
| | Balance 10/01/2024 | Total Revenues FY2024-2025 | | |
| GENERAL FUND | | | | |
| | 5,842,958 | 14,939,269 | 14,939,269 | 5,842,958 |
| ENTERPRISE FUNDS | | | | |
| <i>Utility System</i> | 10,059,085 | 15,734,629 | 15,734,629 | 10,059,085 |
| <i>Natural Gas Distribution</i> | 1,207,250 | 2,987,419 | 2,987,419 | 1,207,250 |
| <i>Community Aquatic Center</i> | (611,581) | 579,747 | 579,747 | (611,581) |
| <i>Sanitation</i> | 1,363,437 | 3,618,298 | 3,618,298 | 1,363,437 |
| ENTERPRISE FUNDS TOTAL | 12,018,191 | 22,920,093 | 22,920,093 | 12,018,191 |
| SPECIAL REVENUE FUNDS | | | | |
| <i>Hotel Occupancy Tax</i> | 1,914,795 | 1,200,000 | 1,200,000 | 1,914,795 |
| <i>Municipal Court Tech & Security Fund</i> | 26,418 | 7,085 | 7,085 | 26,418 |
| <i>Municipal Court Juvenile Case Mgr</i> | (36,058) | 25,750 | 25,750 | (36,058) |
| <i>Utility Surcharge</i> | 403,172 | 413,870 | 413,870 | 403,172 |
| SPECIAL REVENUES FUND TOTAL | 2,308,327 | 1,646,705 | 1,646,705 | 2,308,327 |
| INTERNAL SERVICE FUNDS | | | | |
| <i>Fleet Maintenance Fund</i> | (464,530) | 1,056,970 | 1,056,970 | (464,530) |
| <i>City/County Communications Center Fund</i> | (15,188) | 1,060,822 | 1,060,822 | (15,188) |
| INTERNAL SERVICE FUNDS TOTAL | (479,718) | 2,117,792 | 2,117,792 | (479,718) |
| DEBT SERVICE FUNDS | | | | |
| <i>Interest & Sinking</i> | 1,474,725 | 4,557,884 | 4,557,884 | 1,474,725 |
| <i>Utility Debt Service</i> | 1,543,105 | 1,757,831 | 1,757,831 | 1,543,105 |
| DEBT SERVICE FUNDS TOTAL | 3,017,830 | 6,315,715 | 6,315,715 | 3,017,830 |
| VEHICLE & EQUIPMENT REPLACEMENT FUNDS | | | | |
| <i>General</i> | 660,873 | 30,000 | 30,000 | 660,873 |
| <i>Utility</i> | - | - | - | - |
| VEHICLE & EQUIPMENT REPLACEMENT FUND TOTAL | 660,873 | 30,000 | 30,000 | 660,873 |
| CAPITAL IMPROVEMENT PROJECTS | | | | |
| <i>General CIP</i> | 3,123,869 | 8,879,621 | 8,879,621 | 3,123,869 |
| <i>Utility CIP</i> | 1,207,610 | 3,429,490 | 3,429,490 | 1,207,610 |
| CAPITAL IMPROVEMENT PROJECTS TOTAL | 4,331,479 | 12,309,111 | 12,309,111 | 4,331,479 |
| GRAND TOTAL | 27,699,940 | 60,278,685 | 60,278,685 | 27,699,940 |

The Consolidated "All" Funds Summary provides an excellent snapshot of total appropriations moving into the 2024-2025 fiscal year. The City of Rockport now has a budget exceeding \$60 million dollars to provide citizens the level of safety, variety of utilities, number of recreational opportunities, quality of streets, and adequacy of drainage for which they are willing to pay as echoed through their elected Ward Representative and Mayor.

FUND SUMMARIES

GOVERNMENTAL FUND

| | General | Debt Service | Vehicle & Equipment | Capital Improvement | Special Revenue Funds |
|--|-------------------|------------------|---------------------|---------------------|-----------------------|
| Beginning Fund Balance 10/01/24 | 5,842,958 | 1,474,725 | 660,873 | 3,123,869 | 2,308,327 |
| REVENUES | | | | | |
| Property Tax | 6,327,610 | 4,557,884 | - | - | - |
| Other Tax | 3,887,125 | - | - | - | 1,200,000 |
| Franchise Tax | 1,914,309 | - | - | - | - |
| Licenses & Permits | 579,540 | - | - | - | - |
| Intergovernmental | 60,000 | - | - | - | - |
| Fines & Fees | 150,100 | - | - | - | 12,085 |
| Interest Income | 105,000 | - | 30,000 | 750,000 | |
| Charges for Services | 35,200 | - | - | - | 413,870 |
| Transfers In | 1,788,482 | - | - | 573,200 | 20,750 |
| Miscellaneous Revenue | 91,903 | - | - | | - |
| Bond Proceeds | - | | | 7,556,421 | - |
| TOTAL REVENUES | 14,939,269 | 4,557,884 | 30,000 | 8,879,621 | 1,646,705 |
| EXPENDITURES | | | | | |
| Personnel | 7,477,638 | - | - | - | 241,910 |
| Contracts & Services | 3,188,720 | - | - | - | 1,276,054 |
| Supplies | 1,154,456 | - | - | - | - |
| Travel & Training | 232,150 | - | - | - | - |
| Intergovernmental Transfers | 1,269,650 | - | - | - | 34,028 |
| Bond Payments | - | 4,557,884 | - | - | - |
| Maintenance | 714,467 | - | - | - | 2,128 |
| Capital Outlay/Projects | 310,592 | - | 30,000 | 8,879,621 | 4,585 |
| Operating Transfers | 591,596 | - | | | 88,000 |
| TOTAL EXPENDITURES | 14,939,269 | 4,557,884 | 30,000 | 8,879,621 | 1,646,705 |
| Ending Fund Balance 9/30/2025 | 5,842,958 | 1,474,725 | 660,873 | 3,123,869 | 2,308,327 |

FUNDS SUBJECT TO APPROPRIATION

All funds, both governmental and propriety, are subject to appropriation. The City's financial policy strives for a goal of a 180-day reserve on expenditures for the General Fund, Utility System Fund.. The fund balance for the General Fund, FY 2024-25 is estimated to be \$5,842,958 (143 Days),

FUND SUMMARIES

PROPRIETARY FUNDS

| | Utility System | Natural Gas System | Community Aquatic Center | Sanitation | Utility Debt Service | Utility Capital Improvement | Internal Service Funds |
|--|-------------------|--------------------|--------------------------|------------------|----------------------|-----------------------------|------------------------|
| Beginning Fund Balance 10/01/24 | 10,059,085 | 1,207,250 | (611,581) | 1,363,437 | 1,543,105 | 1,207,610 | (479,718) |
| REVENUES | | | | | | | |
| Water Impact Fees | - | - | - | - | - | 95,500 | - |
| Sewer Impact Fees | - | - | - | - | - | 164,545 | - |
| Use of Fund Balance | - | - | - | - | - | 895,000 | - |
| Licenses & Permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | 30,000 | - | - | - | 556,932 |
| Fines & Fees | - | - | - | - | - | - | - |
| Interest Income | 250,000 | - | - | - | - | 10,045 | - |
| Charges for Services | 15,104,629 | 2,968,998 | 128,000 | 3,618,298 | - | - | 904,064 |
| Transfers In | 90,000 | - | 421,747 | - | 1,757,831 | - | 652,989 |
| Miscellaneous Revenue | 290,000 | 18,421 | - | - | - | - | 3,807 |
| Bond Proceeds | - | - | - | - | - | 2,274,400 | - |
| TOTAL REVENUES | 15,734,629 | 2,987,419 | 579,747 | 3,618,298 | 1,757,831 | 3,439,490 | 2,117,792 |
| EXPENSES | | | | | | | |
| Personnel | 2,539,549 | 661,325 | 391,097 | - | - | - | 1,368,186 |
| Contracts & Services | 1,854,842 | 175,900 | 36,150 | 3,385,200 | - | - | 148,910 |
| Supplies | 5,034,560 | 1,137,594 | 105,800 | - | - | - | 541,816 |
| Travel & Training | 39,100 | 29,200 | 5,000 | - | - | - | 16,500 |
| Intergovernmental Transfers | - | - | - | 233,098 | - | - | 3,000 |
| Bond Payments | - | - | - | - | 1,757,831 | - | - |
| Maintenance | 2,017,056 | 457,947 | 31,700 | - | - | - | 7,000 |
| Capital Outlay/Projects | 78,801 | 55,000 | - | - | - | 3,439,490 | - |
| Operating Transfers | 4,170,721 | 470,453 | 10,000 | - | - | - | 32,380 |
| TOTAL EXPENSES | 15,734,629 | 2,987,419 | 579,747 | 3,618,298 | 1,757,831 | 3,439,490 | 2,117,792 |
| Ending Fund Balance 9/30/2025 | 10,059,085 | 1,207,250 | (611,581) | 1,363,437 | 1,543,105 | 1,207,610 | (479,718) |

PROPRIETARY FUNDS

Utility System Fund is used to account for operations of the water and wastewater system.

Natural Gas System Fund is used to account for operations of the natural gas system.

Aquatic Center Fund is used to account for operations of the Aquatic Center.

Sanitation Fund is used to account for the outsourced sanitation exclusive residential services of Republic Services.

Utility Debt Service Fund is used to account for payment of principal, interest and related costs on utility long-term debt paid from utility rates.

Fleet Fund is an Internal Service Fund which charges other funds for the maintenance and repair of their vehicles and equipment.

Communications Center Fund is an Internal Service Fund which charges the City of Rockport, the Town of Fulton, and Aransas County for their pro-rated share of the cost of providing integrated emergency and non-emergency services.

The City's financial policy strives for a goal of a 180-day reserve of expenses for the Utility System Fund and Natural Gas Fund. The fund balances for Utility System Fund, and Natural Gas Fund for FY 41 2024-25 are estimated to be \$10,059,085 (233 Days) and \$1,207,250 (148 Days), respectively.

REVENUES, EXPENDITURES AND FUND BALANCES

| Fund | Estimated Fund | | | Estimated Fund Balance 9/30/2025 | Percent of Change Fund Balance |
|------------------------------|----------------------|-----------------------|---------------------------|--|--------------------------------------|
| | Balance 10/1/2024 | Revenues FY2024-25 | Expenditures FY2024-25 | | |
| General | 5,842,958 | 14,939,269 | 14,939,269 | 5,842,958 | 0.00% |
| Utility System | 10,059,085 | 15,734,629 | 15,734,629 | 10,059,085 | 0.00% |
| Natural Gas System | 1,207,250 | 2,987,419 | 2,987,419 | 1,207,250 | 0.00% |
| Sanitation | 1,363,437 | 3,618,298 | 3,618,298 | 1,363,437 | 0.00% |
| Community Aquatic Center | (611,581) | 579,747 | 579,747 | (611,581) | 0.00% |
| Special Revenue | 2,308,327 | 1,646,705 | 1,646,705 | 2,308,327 | 0.00% |
| Internal Service | (479,718) | 2,117,792 | 2,117,792 | (479,718) | 0.00% |
| Debt Service | 3,017,830 | 6,315,715 | 6,315,715 | 3,017,830 | 0.00% |
| Vehicle Equip Replacement | 660,873 | 30,000 | 30,000 | 660,873 | 0.00% |
| Capital Improvement Projects | 4,331,479 | 12,309,111 | 12,309,111 | 4,331,479 | 0.00% |
| Totals | 27,699,940 | 60,278,685 | 60,278,685 | 27,699,940 | 0.00% |

CHANGES IN FUND BALANCE

GENERAL FUND – The intention is to strive to increase the fund balance to the reserve requirement. Management will strive to keep the budget balanced with expenditures at the same level as revenues.

UTILITY SYSTEM FUND – The fund balance in the Utility System Fund remains very stable with a significant increase due to the return to normal operations. The estimated cash and investments balance are \$13,886,607 and will provide security for any uncertainties.

NAURAL GAS SYSTEM FUND - The fund is budgeted to remain steady.

SANITATION FUND - The fund is budgeted to remain steady.

SPECIAL REVENUE FUNDS - This category totals the smaller Special Revenue funds into one line for charting purposes. The funds include Municipal Court Technology, Utility Surcharge, Municipal Court Juvenile Case Manager, and Hotel Occupancy Tax.

INTERNAL SERVICE FUNDS - This category includes the Fleet Maintenance and City/County Communication Center funds. These funds are budgeted to remain steady.

DEBT SERVICE FUNDS - The fund is budgeted to remain steady.

VEHICLE EQUIPMENT REPLACEMENT FUND - The fund balance is budgeted to remain steady.

CAPITAL IMPROVEMENT PROJECT FUNDS - The fund balance is affected by the funding and timing of the capital projects. It is not unusual for the fund balance to fluctuate from year to year.

WHERE THE MONEY COMES FROM - BY REVENUE TYPE

| Revenue | Actual FY 2022-2023 | EOY Estimate 2023 - 2024 | Budget FY 2024-2025 | Changes from 2023 - 2024 | Percent |
|-------------------------------|---------------------|--------------------------|---------------------|--------------------------|---------------|
| <i>Taxes and Franchises</i> | 15,190,546 | 15,936,710 | 17,886,928 | 1,950,218 | 12.24% |
| <i>Licenses & Charges</i> | 22,117,853 | 21,431,189 | 23,752,599 | 2,321,410 | 10.83% |
| <i>Intergovernmental</i> | 684,696 | 611,909 | 646,932 | 35,023 | 5.72% |
| <i>Transfers</i> | 5,031,405 | 4,667,697 | 4,731,799 | 64,102 | 1.37% |
| <i>Other</i> | 12,579,418 | 987,163 | 951,316 | -35,847 | -3.63% |
| <i>Capital Improvement</i> | 0 | 5,507,504 | 12,309,111 | 6,801,607 | 123.50% |
| TOTAL | 55,603,918 | 49,142,172 | 60,278,685 | 11,136,513 | 22.66% |

MAJOR SOURCES OF REVENUE

Major sources of revenue are taxes, licenses and charges for services, intergovernmental revenues and operating transfers. Detailed information for each category is presented in the Major Revenues Section.

- **TAXES AND FRANCHISES** include property tax, sales tax, and franchise fees. Property tax estimates are based on current property values, new construction, tax rate and collection rates. Economic conditions and growth projections are used to project sales taxes as well as franchise fees.
- **LICENSES & CHARGES** include licenses, permits and fines for governmental funds, and charges for services for enterprise funds. Trend analysis and cost of services studies are used to project all charges for services.
- **INTERGOVERNMENTAL** revenues include grants or payments from other governmental entities. The City receives grants for CIP Projects and receives payments from other governmental entities for shared law enforcement and communications, maintenance of Aransas County pathways, vehicle maintenance and repair, and the Community Aquatic Park. Reimbursements from FEMA are also included in intergovernmental revenues.
- **TRANSFERS** include transactions between funds of the primary government. They are repayments from the funds responsible for particular expenditures to the funds that initially paid for them. These repayments can include general and administrative fees, information services fees and insurance contributions.
- **OTHER** revenues include insurance claim proceeds, interest income, and miscellaneous minor revenues.
- **CAPITAL IMPROVEMENT REVENUES** include resources to fund capital projects. Capital Projects are usually funded by debt issuances, grant proceeds, interest appropriations and operating transfers from departments. Capital projects usually take over a year to place in service and transcend fiscal years.

WHERE THE MONEY COMES FROM - BY FUND TYPE

| Revenue | Actual FY 2022-2023 | EOY Estimate 2023 - 2024 | Budget FY 2024-2025 | +/- FY23-24 to FY24-25 | Percent |
|-----------------------------------|------------------------|-----------------------------|------------------------|---------------------------|---------------|
| <i>General</i> | | | | | |
| Utility System | 12,782,926 | 13,522,907 | 14,939,269 | 1,416,362 | 10.47% |
| Sanitation Fund | 14,750,467 | 13,785,094 | 15,734,629 | 1,949,535 | 14.14% |
| Natural Gas Fund | 3,213,798 | 3,407,223 | 3,618,298 | 211,075 | 6.19% |
| Aquatic Center Fund | 3,159,680 | 2,988,156 | 2,987,419 | -737 | -0.02% |
| Special Revenue Funds | 419,357 | 567,386 | 579,747 | 12,361 | 2.18% |
| Internal Service Funds | 1,743,389 | 1,288,498 | 1,646,705 | 358,207 | 27.80% |
| Debt Service Funds | 1,846,220 | 2,010,829 | 2,117,792 | 106,963 | 5.32% |
| Vehicle & Equip Replacement Funds | 5,659,321 | 6,034,575 | 6,315,715 | 281,140 | 4.66% |
| Capital Improvement Funds | 618,071 | 30,000 | 30,000 | 0 | 0.00% |
| TOTAL | 55,603,918 | 49,142,172 | 60,278,685 | 11,136,513 | 22.66% |

- * **GENERAL FUND** is the general operating fund of the City. It provides a broad spectrum of programs and core services such as police, parks and recreation, street maintenance, right-of-way mowing and administrative services. The majority of revenue comes from the Maintenance and Operation side of property taxes and sales taxes.
- * **UTILITY SYSTEM FUND** provides water and wastewater services to the City. The majority of revenue comes from charges for services.
- * **NATURAL GAS FUND** provides natural gas services to the City. The majority of revenues comes from charges for services.
- * **INTERNAL SERVICE FUNDS** provide services to other funds on a cost reimbursement-break even basis. Examples include Fleet Maintenance Fund, and City/County Communication Center Fund.
- * **SPECIAL REVENUE FUNDS** are a combination of non-major governmental funds. They are Municipal Court Technology and Security, Utility Surcharge, Municipal Court Juvenile Case Manager, and Hotel Motel Occupancy Tax. The majority of revenue for these funds comes from charges for service, donations, and traffic ticket proceeds.
- * **DEBT SERVICE FUNDS** are used for accumulation of resources for payment of interest and principal on long-term debts. Financing is provided primarily by the Interest & Sinking side of property tax revenues for general obligation debts.
- * **VEHICLE & EQUIPMENT REPLACEMENT FUNDS** are funds for replacement of vehicles and equipment for the City. There is a general fund and utility system fund vehicle and replacement fund. Income for these is derived solely from transfers from department operating budgets. These funds are being phased out as the 3.5% cap on maintenance and operations tax revenues cannot keep up citizen demand for services.
- * **CAPITAL IMPROVEMENT PROJECT FUNDS** are a combination general capital improvement and utility capital improvement.

WHERE THE MONEY GOES - BY EXPENDITURE/EXPENSE TYPE

| <i>Expenditure/Expense</i> | Actual FY 2022-2023 | EOY Estimate 2023 - 2024 | Budget FY 2024-2025 | Changes from 2023 - 2024 | Percent |
|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------------|---------------|
| | | | | | |
| Personnel | 11,746,211 | 11,812,239 | 12,679,707 | 867,468 | 7.34% |
| Contracts & Services | 7,223,644 | 9,882,364 | 10,065,777 | 183,413 | 1.86% |
| Supplies | 6,620,610 | 7,794,238 | 7,974,226 | 179,988 | 2.31% |
| Travel & Training | 255,282 | 293,033 | 321,950 | 28,917 | 9.87% |
| Intergovernmental Transfers | 1,895,044 | 1,543,272 | 1,627,774 | 84,502 | 5.48% |
| Bond Payments | 5,736,406 | 6,034,379 | 6,315,715 | 281,336 | 4.66% |
| Maintenance | 1,983,926 | 3,131,100 | 3,230,298 | 99,198 | 3.17% |
| Capital Outlay | 13,076,301 | 5,733,048 | 12,788,088 | 7,055,040 | 123.06% |
| Operating Transfers | 4,382,823 | 5,195,423 | 5,275,150 | 79,727 | 1.53% |
| TOTAL | 52,920,247 | 51,419,096 | 60,278,685 | 8,859,589 | 17.23% |

- * **PERSONNEL** - The increase in expenditures by 7.34% is due to 5% COLA, higher pension and workers' compensation costs.
- * **CONTRACTS & SERVICES** - The increase in expenditures by 1.86% is due to increase in contracts and services needed for the upcoming year.
- * **SUPPLIES** - The increase in expenditures by 2.31% is primarily due to inflationary pricing.
- * **TRAVEL & TRAINING** - The increase in expenditures by 9.87% is due to the type and quality of training now available.
- * **INTERGOVERNMENTAL TRANSFERS** - The increase in expenditures by 5.48% is a result in an increase in costs for provided services such as Fleet Services, Communication and Dispatch Services.
- * **BOND PAYMENTS** - The increase in debt service expenditures by 4.66% is due to new general obligation debt payments that become due in FY2024-25.
- * **MAINTENANCE** - The increase in maintenance expenditures by 3.17% is primarily due to the declining condition of infrastructure and the age of the equipment.
- * **CAPITAL OUTLAY** includes expenditures in capital improvement project funds as well as capital purchases in the General Fund, Utility System Fund and other funds.
- * **OPERATING TRANSFERS** - The increase in operating transfers by 1.53% is due to an increase in transfers to the Aquatic Fund.

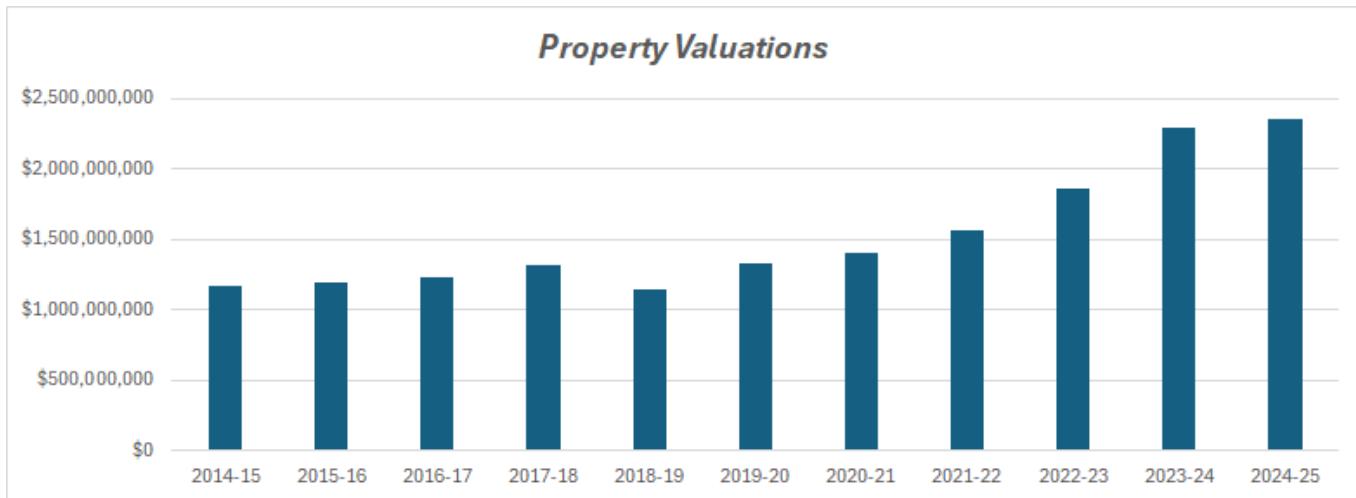
WHERE THE MONEY GOES - BY FUND TYPE

| Expenditure | Actual FY 2022-2023 | EOY Estimate 2023 - 2024 | Budget FY 2024-2025 | +/- FY23-24 to FY24-25 | Percent |
|--|---------------------|--------------------------|---------------------|------------------------|----------------|
| <i>General</i> | 12,609,571 | 13,470,274 | 14,939,269 | 1,468,995 | 10.91% |
| <i>Utility System</i> | 13,045,628 | 15,084,091 | 15,734,629 | 650,538 | 4.31% |
| <i>Sanitation Fund</i> | 3,198,223 | 3,393,223 | 3,618,298 | 225,075 | 6.63% |
| <i>Natural Gas Fund</i> | 2,604,286 | 3,170,329 | 2,987,419 | -182,910 | -5.77% |
| <i>Aquatic Center Fund</i> | 614,970 | 581,619 | 579,747 | -1,872 | -0.32% |
| <i>Special Revenue Funds</i> | 1,154,880 | 2,267,005 | 1,646,705 | -620,300 | -27.36% |
| <i>Internal Service Funds</i> | 1,997,424 | 2,158,876 | 2,117,792 | -41,084 | -1.90% |
| <i>Debt Service Funds</i> | 5,736,472 | 6,034,379 | 6,315,715 | 281,336 | 4.66% |
| <i>Vehicle & Equip Replacement Funds</i> | 797,010 | 176,794 | 30,000 | -146,794 | -83.03% |
| <i>Capital Improvement Funds</i> | 11,161,783 | 5,082,506 | 12,309,111 | 7,226,605 | 142.19% |
| TOTAL | 52,920,247 | 51,419,096 | 60,278,685 | 8,859,589 | 17.23% |

- **GENERAL FUND** is the general operating fund of the City. It provides a broad spectrum of programs and critical services such as police, parks and recreation, street maintenance and administrative services.
- **UTILITY SYSTEM FUND** provides water and wastewater services to the City. This increase is due to increased cost of water.
- **NATURAL GAS FUND** provides natural gas services to the City. The decrease is due to the reallocation of administration personnel.
- **SPECIAL REVENUE FUNDS** are a combination of non-major governmental funds. They are Municipal Court Technology and Security, Utility Surcharge, Municipal Court Juvenile Case Manager, Fleet Operations & Maintenance, Hotel Occupancy Tax and City/County Communications.
- **DEBT SERVICE FUNDS** are used for accumulation of resources for payment of interest and principal on long-term debts. Financing is provided primarily by property tax for general obligation debts or operating revenues for utility debts.
- **VEHICLE & EQUIPMENT REPLACEMENT FUNDS** are funds set aside for replacement of vehicles and equipment. This is down significantly as capital purchases can no longer be funded out of operations due to the 3.5% cap for Maintenance & Operations in Texas.
- **CAPITAL IMPROVEMENT PROJECTS FUNDS** are a combination of funds used to pay for major repairs, renovations, and improvements to facilities and infrastructure, usually financed through a capital budget.

PROPERTY TAX VALUATION AND TAX RATES

| Fiscal Year | Assessed Valuation | Percentage of Increase | Average Home Value | M & O Rate per \$100 | I&S Rate per \$100 | Total Tax Rate per \$100 | Average Property Tax |
|-------------|--------------------|------------------------|--------------------|----------------------|--------------------|--------------------------|----------------------|
| 2014-15 | \$1,165,944,929 | 2.27% | \$209,472 | 0.205279 | 0.1299 | 0.335179 | \$702.11 |
| 2015-16 | \$1,191,922,557 | 2.23% | \$216,139 | 0.219047 | 0.145811 | 0.364858 | \$788.60 |
| 2016-17 | \$1,227,210,583 | 2.96% | \$216,139 | 0.232291 | 0.153729 | 0.38602 | \$834.34 |
| 2017-18 | \$1,319,475,857 | 7.52% | \$232,611 | 0.239805 | 0.145835 | 0.38564 | \$897.04 |
| 2018-19 | \$1,145,624,691 | -13.18% | \$199,891 | 0.248198 | 0.203765 | 0.451963 | \$903.43 |
| 2019-20 | \$1,324,749,667 | 15.64% | \$224,641 | 0.248154 | 0.171928 | 0.420082 | \$943.68 |
| 2020-21 | \$1,400,701,107 | 5.73% | \$231,205 | 0.241668 | 0.179643 | 0.421311 | \$974.09 |
| 2021-22 | \$1,564,129,555 | 11.67% | \$248,794 | 0.208434 | 0.184286 | 0.39272 | \$977.06 |
| 2022-23 | \$1,858,965,488 | 18.85% | \$295,864 | 0.220511 | 0.157638 | 0.378149 | \$1,118.81 |
| 2023-24 | \$2,291,768,969 | 23.28% | \$355,351 | 0.213583 | 0.146495 | 0.360078 | \$1,279.54 |
| 2024-25 | \$2,347,456,610 | 2.43% | \$377,921 | 0.235544 | 0.16975 | 0.405294 | \$1,531.69 |





PROPERTY TAX RATE CALCULATIONS

Summary of Changes between Proposed and Adopted Budget

Proposed Tax Rates:

Combined: \$.383322/\$100

Debt: \$.147778/\$100

Collection%: 98.5%

Significant Difference #1

Unused tax increment adopted \$.017922/\$100

Significant Difference #2

Tax note issuance of \$3,075,000 adopted \$.021972/\$100

Significant Difference #3

Debt Collections Rate increase per Tax Collector 7.5%

Adopted Tax Rates:



Combined: \$.405294/\$100

Debt: \$169750/\$100

Collection%: 106%

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

| | |
|---|-------------------------------|
| City of Rockport | 361-729-2213 |
| Taxing Unit Name | Phone (area code and number) |
| 2751 State Highway 35 Bypass, Rockport TX 78382 | www.cityofrockport.com |
| 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. | Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year 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 | \$ 2,681,936,320 |
| 2. | Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ² | \$ 477,795,599 |
| 3. | Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1. | \$ 2,204,140,721 |
| 4. | Prior year total adopted tax rate. | \$ 0.360078 /\$100 |
| 5. | Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values:..... | \$ 7,132,890 |
| | B. Prior year values resulting from final court decisions:..... | - \$ 6,500,000 |
| | C. Prior year value loss. Subtract B from A. ³ | \$ 632,890 |
| 6. | Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: | \$ 24,757,910 |
| | B. Prior year disputed value: | - \$ 6,189,478 |
| | C. Prior year undisputed value. Subtract B from A. ⁴ | \$ 18,568,432 |
| 7. | Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C. | \$ 19,201,322 |

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. | Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7. | \$ 2,223,342,043 |
| 9. | Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ¹ | \$ 7,500 |
| 10. | Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value. <ul style="list-style-type: none"> A. Absolute exemptions. Use prior year market value: B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: C. Value loss. Add A and B.² | \$ 48,520 + \$ 4,604,790 \$ 4,653,310 |
| 11. | Prior year 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 the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. <ul style="list-style-type: none"> A. Prior year market value: B. Current year productivity or special appraised value: C. Value loss. Subtract B from A.³ | \$ 0 - \$ 0 \$ 0 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$ 4,660,810 |
| 13. | Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁴ If the taxing unit has no captured appraised value in line 18D, enter 0. | \$ 0 |
| 14. | Prior year total value. Subtract Line 12 and Line 13 from Line 8. | \$ 2,218,681,233 |
| 15. | Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100. | \$ 7,988,983 |
| 16. | Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁵ | \$ 12,474 |
| 17. | Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰ | \$ 8,001,457 |
| 18. | Total current year taxable value on the current year 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. ⁶ <ul style="list-style-type: none"> A. Certified values: B. Counties: Include railroad rolling stock values certified by the Comptroller's office: 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: D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year 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 E. Total current year value. Add A and B, then subtract C and D | \$ 2,713,321,118 + \$ 0 - \$ 0 - \$ 0 \$ 2,713,321,118 |

¹ Tex. Tax Code §26.012(15)² Tex. Tax Code §26.012(15)³ Tex. Tax Code §26.012(15)⁴ Tex. Tax Code §26.03(c)⁵ Tex. Tax Code §26.012(13)⁶ Tex. Tax Code §26.012(13)⁷ Tex. Tax Code §26.012, 26.04(c-2)⁸ Tex. Tax Code §26.03(c)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|---|--------------------|
| 19. | Total value of properties under protest or not included on certified appraisal roll.¹³ <ul style="list-style-type: none"> A. Current year 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..... B. Current year 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..... + \$ 0 C. Total value under protest or not certified. Add A and B. | \$ 155,645,369 |
| | | \$ 155,645,369 |
| 20. | Current year tax ceilings. Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶ | \$ 554,528,586 |
| 21. | Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷ | \$ 2,314,437,901 |
| 22. | Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸ | \$ 0 |
| 23. | Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹ | \$ 52,566,530 |
| 24. | Total adjustments to the current year taxable value. Add Lines 22 and 23. | \$ 52,566,530 |
| 25. | Adjusted current year taxable value. Subtract Line 24 from Line 21. | \$ 2,261,871,371 |
| 26. | Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰ | \$ 0.353753 /\$100 |
| 27. | COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year 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. | Prior year M&O tax rate. Enter the prior year M&O tax rate. | \$ 0.213583 /\$100 |
| 29. | Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet. | \$ 2,223,342,043 |

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 prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100. | \$ 4,748.680 |
| 31. | Adjusted prior year levy for calculating NNR M&O rate. | |
| | A. M&O taxes refunded for years preceding the prior tax year. 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 2023. This line applies only to tax years preceding the prior tax year..... | + \$ 7,203 |
| | B. Prior year 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 current year captured appraised value in Line 18D, enter 0..... | - \$ 0 |
| | C. Prior year 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 |
| | D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... | \$ 7,203 |
| | E. Add Line 30 to 31D. | \$ 4,755.883 |
| 32. | Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 2,261,871,371 |
| 33. | Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100. | \$ 0.210263 /\$100 |
| 34. | Rate adjustment for state criminal justice mandate. ²³ | |
| | A. Current year 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 |
| | B. Prior year 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 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100..... | \$ 0.000000 /\$100 |
| | D. Enter the rate calculated in C. If not applicable, enter 0. | \$ 0.000000 /\$100 |
| 35. | Rate adjustment for indigent health care expenditures. ²⁴ | |
| | A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... | \$ 0 |
| | B. Prior year 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 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100..... | \$ 0.000000 /\$100 |
| | D. Enter the rate calculated in C. If not applicable, enter 0. | \$ 0.000000 /\$100 |

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|---------------------------|
| 36. | Rate adjustment for county indigent defense compensation. ²⁵ <ol style="list-style-type: none"> A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ <u>0</u> B. Prior year 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..... \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Multiply C by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100 E. Enter the lesser of C and D. If not applicable, enter 0. | \$ <u>0.000000</u> /\$100 |
| 37. | Rate adjustment for county hospital expenditures. ²⁶ <ol style="list-style-type: none"> A. Current year 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, of the prior tax year and ending on June 30, of the current tax year..... \$ <u>0</u> B. Prior year 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..... \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Multiply C by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. | \$ <u>0.000000</u> /\$100 |
| 38. | 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. <ol style="list-style-type: none"> A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ <u>0</u> B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. | \$ <u>0.000000</u> /\$100 |
| 39. | Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. | \$ <u>0.210263</u> /\$100 |
| 40. | Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. <ol style="list-style-type: none"> A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... \$ <u>0</u> B. Divide Line 40A by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100 C. Add Line 40B to Line 39. | \$ <u>0.210263</u> /\$100 |
| 41. | Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. <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> | \$ <u>0.217622</u> /\$100 |

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|--------------------|
| D41. | <p>Disaster Line 41 (D41): Current year 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> <ol style="list-style-type: none"> 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>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 000000 /\$100 |
| 42. | <p>Total current year 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> <ol style="list-style-type: none"> (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>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 \$ 4,261,634</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 - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p> | \$ 4,261,634 |
| 43. | Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹ | \$ 97,129 |
| 44. | Adjusted current year debt. Subtract Line 43 from Line 42E. | \$ 4,164,505 |
| 45. | <p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³⁰ 106.00 %</p> <p>B. Enter the prior year actual collection rate. 97.10 %</p> <p>C. Enter the 2022 actual collection rate. 97.62 %</p> <p>D. Enter the 2021 actual collection rate. 106.00 %</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> | 106.00 % |
| 46. | Current year debt adjusted for collections. Divide Line 44 by Line 45E. | \$ 3,928,778 |
| 47. | Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 2,314,437,901 |
| 48. | Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100. | \$ 0.169750 /\$100 |
| 49. | Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48. | \$ 0.387372 /\$100 |
| D49. | Disaster Line 49 (D49): Current year 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. | \$ 0.000000 /\$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 current year county voter-approval tax rate. | \$ <u>0.000000</u> /\$100 |

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

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

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

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|---|---------------------------|
| 51. | Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, 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 of the prior year, enter 0. | \$ <u>0</u> |
| 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 of the prior tax year or in May of the current tax year. 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 of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | \$ <u>0</u> |
| 53. | Current year total taxable value. Enter the amount from Line 21 of the <i>No-New Revenue Tax Rate Worksheet</i> . | \$ <u>2,314,437,901</u> |
| 54. | Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100. | \$ <u>0.000000</u> /\$100 |
| 55. | Current year 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> . | \$ <u>0.353753</u> /\$100 |
| 56. | Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year. | \$ <u>0.353753</u> /\$100 |
| 57. | Current year 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> . | \$ <u>0.387372</u> /\$100 |
| 58. | Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57. | \$ <u>0.387372</u> /\$100 |

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

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

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

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet | Amount/Rate |
|------|--|---------------------------|
| 59. | 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 | \$ <u>0</u> |
| 60. | Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>2,314,437,901</u> |
| 61. | Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100. | \$ <u>0.000000</u> /\$100 |

³² Tex. Tax. Code §26.041(d)

³³ Tex. Tax. Code §26.041(l)

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(l)

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet | Amount/Rate |
|------|--|--------------------|
| 62. | Current year 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). | \$ 0.387372 /\$100 |

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

| Line | Unused Increment Rate Worksheet | Amount/Rate |
|------|---|--|
| 63. | Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2023 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ 0.360078 /\$100 \$ 0.017640 /\$100 \$ 0.342438 /\$100 \$ 0.360078 /\$100 \$ -0.017640 /\$100 \$ 2,204,585.552 \$ 0 |
| 64. | Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2022 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ 0.378149 /\$100 \$ 0.025627 /\$100 \$ 0.352522 /\$100 \$ 0.378149 /\$100 \$ -0.025627 /\$100 \$ 1,842,668.065 \$ 0 |
| 65. | Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2021 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ 0.418347 /\$100 \$ 0.000000 /\$100 \$ 0.418347 /\$100 \$ 0.392720 /\$100 \$ 0.025627 /\$100 \$ 1,618,616.469 \$ 414,802 |
| 66. | Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G | \$ 414,802 /\$100 |
| 67. | 2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100 | \$ 0.017922 /\$100 |
| 68. | Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution) | \$ 0.405294 /\$100 |

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

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 |
|------|---|--------------------|
| 69. | Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet. | \$ 0.210263 /\$100 |
| 70. | Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet. | \$ 2,314,437,901 |
| 71. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100. | \$ 0.021603 /\$100 |
| 72. | Current year debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet. | \$ 0.169750 /\$100 |
| 73. | De minimis rate. Add Lines 69, 71 and 72. | \$ 0.401616 /\$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 |
|------|---|--------------------|
| 74. | 2023 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet. | \$ 0.360078 /\$100 |
| 75. | Adjusted 2023 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 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - or - If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁴⁸ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 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. | \$ 0.000000 /\$100 |
| 76. | Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74. | \$ 0.000000 /\$100 |
| 77. | Adjusted 2023 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet. | \$ 2,218,681,233 |
| 78. | Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100. | \$ 0 |
| 79. | Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet. | \$ 2,261,871,371 |
| 80. | Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁴⁹ | \$ 0.000000 /\$100 |

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)⁴⁵ Tex. Tax Code §26.012(b-a)⁴⁶ Tex. Tax Code §26.063(a)(1)⁴⁷ Tex. Tax Code §26.042(b)⁴⁸ Tex. Tax Code §26.042(f)⁴⁹ Tex. Tax Code §26.042(c)⁵⁰ Tex. Tax Code §26.042(b)

| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------|---|--------------------|
| 81. | Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 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 68 (taxing units with the unused increment rate). | \$ 0.405294 /\$100 |

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.353753 /\$100

As applicable, enter the current year 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. \$ 0.405294 /\$100

As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: 68

De minimis rate. \$ 0.401616 /\$100

If applicable, enter the current year de minimis rate from Line 73.

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.⁵²

print here

Anna Marshall, Aransas Co. Tax Assessor-Collector, 319 N Church St, Rockport TX 78382 361-

sign here

Printed Name of Taxing Unit Representative



Taxing Unit Representative

Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)

NOTICE OF PUBLIC MEETING ON TAX INCREASE

A tax rate of \$0.405294 per \$100 valuation has been proposed by the governing body of City of Rockport.

| | |
|-------------------------|----------------------|
| PROPOSED TAX RATE | \$0.405294 per \$100 |
| NO-NEW-REVENUE TAX RATE | \$0.353753 per \$100 |
| VOTER-APPROVAL TAX RATE | \$0.405294 per \$100 |

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

The voter-approval rate is the highest tax rate that City of Rockport may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Rockport is proposing to increase property taxes for the 2024 tax year.

A PUBLIC MEETING ON THE PROPOSED TAX RATE WILL BE HELD ON September 03, 2024 and September 10, 2024 AT 06:30 PM at Rockport Service Center Training Room, 2751 SH 35 Bypass, Rockport, TX 78382.

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

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

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

FOR the proposal: Mayor Timothy "Tim" Jayroe Stephanie Rangel, Ward 1
 Matt Anderson, Ward 2 Brad Brundrett, Ward 3
 Mayor Pro tem Andrea Hattman,
 Ward 4

AGAINST the proposal:

PRESENT and not
voting:

ABSENT:

which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public meetings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by City of Rockport last year to the taxes proposed to be imposed on the average residence homestead by City of Rockport this year.

| | 2023 | 2024 | Change |
|--|------------------------------|---------------|---|
| Total tax rate (per \$100 of value) | \$0. 360078 Tye text here | \$0. 405294 | increase of 0.045216 per \$100, or 12.56% |
| Average homestead taxable value | \$355, 351 | \$377, 921 | increase of 6.35% |
| Tax on average homestead | \$1, 279. 54 | \$1, 531. 69 | increase of 252.15, or 19.71% |
| Total tax levy on all properties | \$8, 018, 239 | \$9, 380, 278 | increase of \$1, 362, 039, or 16.99% |

For assistance with tax calculations, please contact the tax assessor for City of Rockport at 361/790-0160 or taxac@aransascounty.org, or visit www.aransascountytexas.gov for more information.

Notice About 2024 Tax Rates

Property tax rates in City of Rockport.

This notice concerns the 2024 property tax rates for City of Rockport. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

| | |
|--|------------------|
| This year's no-new-revenue tax rate | \$0.353753/\$100 |
| This year's voter-approval tax rate | \$0.405294/\$100 |

To see the full calculations, please visit www.aransascountytexas.gov for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

| Type of Fund | Balance |
|-----------------------|-----------|
| General Fund | 3,169,215 |
| I&S Debt Service Fund | 1,300,136 |

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or *additional sales tax revenues, if applicable*).

| Description of Debt | Principal or Contract Payment to be Paid from Property Taxes | Interest to be Paid from Property Taxes | Other Amounts to be Paid | Total Payment |
|----------------------|--|---|--------------------------|---------------|
| 12 Refunding GO Bond | 675,000 | 31,125 | 0 | 706,125 |
| 14 Refunding GO Bond | 175,000 | 87,232 | 0 | 262,232 |
| 14 Rev CO Bond | 1,156,084 | 115,181 | 0 | 1,271,265 |
| 15 Rev CO Bond | 95,000 | 44,306 | 0 | 139,306 |
| 15 Ref GO Bond | 0 | 9,206 | 0 | 9,206 |
| 16 Rev CO Bond | 160,000 | 67,700 | 0 | 227,700 |
| 2022 Tax Note | 570,000 | 273,800 | 0 | 843,800 |
| 2022 Ref GO Bond | 335,000 | 467,000 | 0 | 802,000 |

| | |
|---|-------------|
| Total required for 2024 debt service | \$4,261,634 |
| - Amount (if any) paid from funds listed in unencumbered funds | \$0 |
| - Amount (if any) paid from other resources | \$0 |
| - Excess collections last year | \$97,129 |
| = Total to be paid from taxes in 2024 | \$4,164,505 |
| + Amount added in anticipation that the unit will collect only 106.00% of its taxes in 2024 | \$-235,727 |
| = Total debt levy | \$3,928,778 |

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Anna Marshall, Tax Assessor-Collector on 08/09/2024 .

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

Unused Increment Rate

(not applicable to school districts)

Unused Increment Rate

The unused increment rate can be used to increase the voter-approval tax rate, depending upon the tax rates adopted by a city in the previous three years. The unused increment rate is the three year rolling sum of the difference between the actual tax rate and the voter-approval tax rate. A city has the ability to bank any unused amounts below the voter-approval tax rate to use up to three years. Conversely, if a city adopts the voter-approval tax rate all three years, the unused increment rate would be zero. School districts do not calculate an unused increment rate.

VOTER-APPROVAL TAX RATE

(Tax rate used to levy taxes in preceding year(s))

— (MINUS)

ACTUAL TAX RATE

(Voter-approval tax rate in preceding tax year less unused increment rate for the preceding year)

—

UNUSED INCREMENT RATE

Maximum Unused Increment Rate – Three Year Look Back Calculation

Taxing units calculate the unused increment rate by comparing the actual tax rates in the previous three-years to the voter-approval tax rate, the maximum tax rate a unit can adopt without triggering an election. This comparison is made before considering the unused increment allowance in the voter-approval tax rate.

The unused increment for any year prior to 2020 is considered zero.

If a municipality is considered a defunding municipality, the difference between the municipality's actual tax rate and the voter-approval tax rate is considered zero.

Counties that reduce the funding or allocate funding away from a law enforcement agency without voter approval, the difference between the actual tax rate and the voter-approval tax rate is considered zero.

Look back three years

| | | | | ← |
|---|---|--|---|---|
| 2021 (Year 1) | 2022 (Year 2) | 2023 (Year 3) | 2024 | |
|  |  |  |  | |
| 1¢ | 2¢ | 2¢ | 5¢ (Max) | |
| Taxing unit adopts a tax rate \$0.01 less than the voter-approval tax rate. | Taxing unit adopts a tax rate \$0.02 less than the voter-approval tax rate. | Taxing unit adopts a tax rate \$0.02 less than the voter-approval tax rate. | Taxing unit may adjust the voter-approval tax rate higher by up to \$0.05 without triggering an election. | |

Unused Increment Rate

Frequently Asked Questions

How do I calculate my taxing unit's unused increment rate?

The unused increment rate looks back at the difference between the taxing unit's voter-approval tax rate without the unused increment and the adopted tax rate for each of the preceding three years. This process is commonly referred to as "banking" unused pennies by adopting a tax rate below the allowable revenue growth of 3.5 percent. Depending on the tax rate adopted each year, the taxing unit may contribute to or withdraw from the banked pennies. The formula for the unused increment rate is the following: (previous year voter-approval tax rate without the unused increment rate – previous year actual tax rate) + (2nd preceding year voter-approval tax rate without the unused increment rate – 2nd preceding year actual tax rate) + (3rd preceding year voter-approval tax rate without the unused increment rate – 3rd preceding year actual tax rate) = the current year's total unused increment rate.

What happens if my taxing unit adopts a tax rate that uses some or all the available unused increment rate for the current year?

If a taxing unit adopts a tax rate that uses some or all the available unused increment rate, that taxing unit will effectively "withdraw" that portion or all the unused increment. By adopting a tax rate below its voter-approval tax rate but greater than what the voter-approval tax rate would have been without the unused increment, the formula would result in a negative contribution or draw down for that individual year of the total three-year look back. Over the next three years, the current year will contribute a negative number to the unused increment calculation, effectively lowering or zeroing out the total unused increment rate in future years.

Do we have to use all the available unused increment rate when calculating this year's voter-approval rate?

Your voter-approval tax rate calculation must include the entire unused increment rate, however, the taxing unit does not have to adopt a tax rate that uses any of the

unused increment rate or "banked" pennies. The unused increment rate available for the current year depends upon the amount of unused increment in each of the previous three years. If a portion of unused increment was used in the previous three years, only the portion that is unused rolls to the next year.

Are there posting or publishing requirements for the unused increment rate?

Yes, the unused increment rate is calculated within the Tax Rate Calculation Worksheet and the worksheet must be published. However, there is no specific requirement that a notice of tax rate, hearing or meeting must separately identify the unused increment rate.

Is an election to approve the adopted tax rate triggered if the adopted tax rate is less than the voter-approval tax rate with the unused increment rate added?

No, the voter-approval tax rate is inclusive of any available unused increment rate and is now the highest tax rate a taxing unit may adopt before an automatic election is triggered.

What happens to the unused increment rate if we do not use it?

The unused increment rate looks at the previous 3 years. If a taxing unit adopts a tax rate equal to what its voter-approval tax rate would have been without the addition of the unused increment rate, it will not contribute any "banked" pennies to the unused increment rate for that year within the calculation for the next three years. The unused pennies from the two proceeding years will still be available within the calculation in the next immediate year.

For more information, visit our website:
comptroller.texas.gov/taxes/property-tax

Texas Comptroller of Public Accounts
Publication #98-1081
March 2022

MAJOR REVENUES - GENERAL FUND

PROPERTY TAX

The City's property tax is levied based on appraisal value of property as determined by the Aransas County Appraisal District. The Aransas County Tax Office bills and collects property taxes for the City.

The combined tax rate is \$0.405294 per \$100 assessed valuation, which consists of \$0.235544 for operating and maintenance cost recorded in the General Fund and \$0.169750 to fund principal and interest payments on bond indebtedness recorded in the General Obligation Debt Service Fund.

OUTLOOK

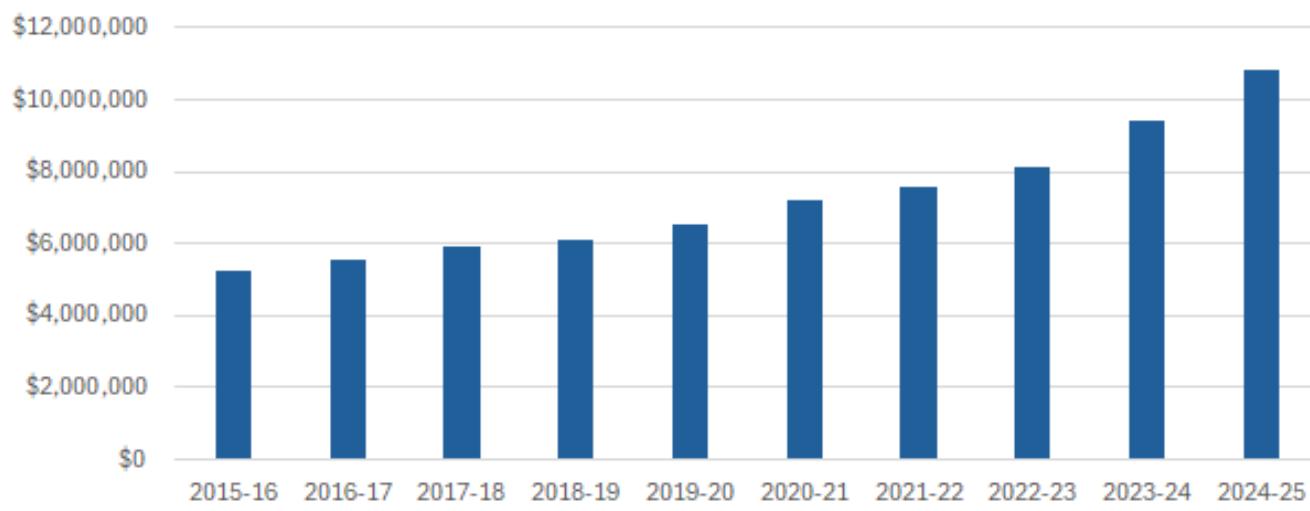
Property tax revenues for FY2024-25 are projected to increase, which is based on the certified tax roll from the Appraisal District and tax rate increase with the help of a Tax Increment of \$0.17922/100.

MAJOR INFLUENCES

Factors affecting property revenues include population, development, property value, tax rate and tax assessor appraisal and catastrophic weather events.

| Fiscal Year | General Fund | Debt Service Fund | Total | Percent Change |
|-------------|--------------|-------------------|--------------|----------------|
| 2015-16 | \$3,139,402 | \$2,089,020 | \$5,228,422 | 9.31% |
| 2016-17 | \$3,331,800 | \$2,209,627 | \$5,541,427 | 5.99% |
| 2017-18 | \$3,677,040 | \$2,238,528 | \$5,915,568 | 6.75% |
| 2018-19 | \$3,348,734 | \$2,733,908 | \$6,082,642 | 2.82% |
| 2019-20 | \$3,876,999 | \$2,686,715 | \$6,563,714 | 7.91% |
| 2020-21 | \$4,130,201 | \$3,065,579 | \$7,195,780 | 9.63% |
| 2021-22 | \$4,015,914 | \$3,535,527 | \$7,551,441 | 4.94% |
| 2022-23 | \$4,743,344 | \$3,391,932 | \$8,135,276 | 7.73% |
| 2023-24 | \$5,573,525 | \$3,824,600 | \$9,398,125 | 15.52% |
| 2024-25 | \$6,255,110 | \$4,557,884 | \$10,812,994 | 15.05% |

Property Tax Revenue



SALES TAX

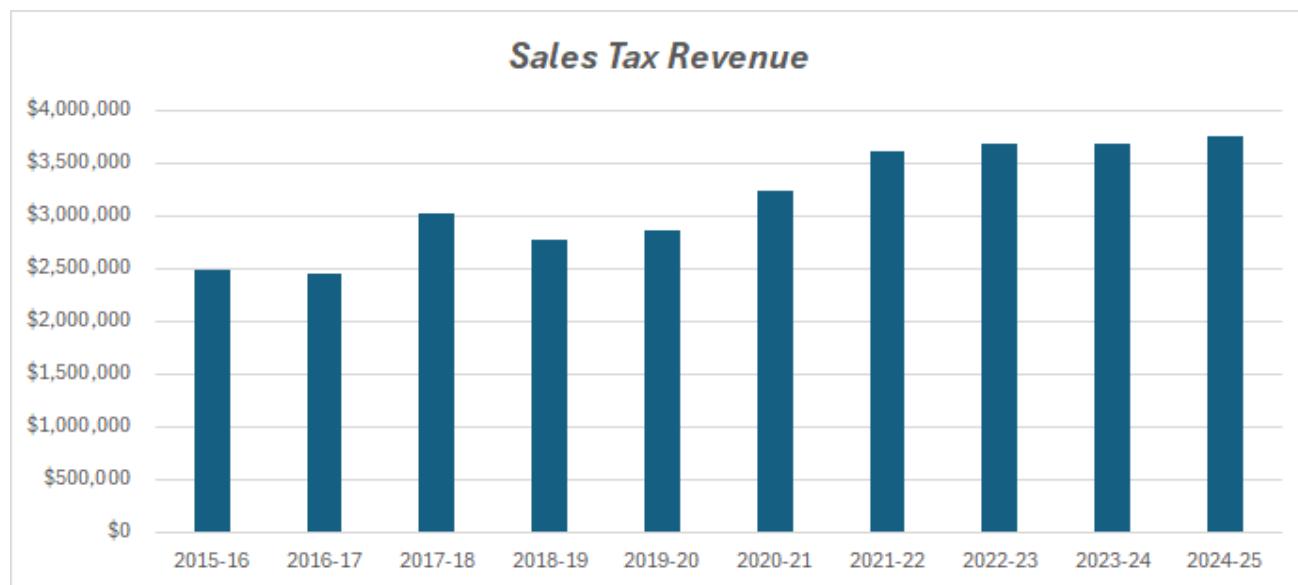
The City imposes a local sales tax 1% on all retail sales, lease and rentals of most goods, as well as taxable services.

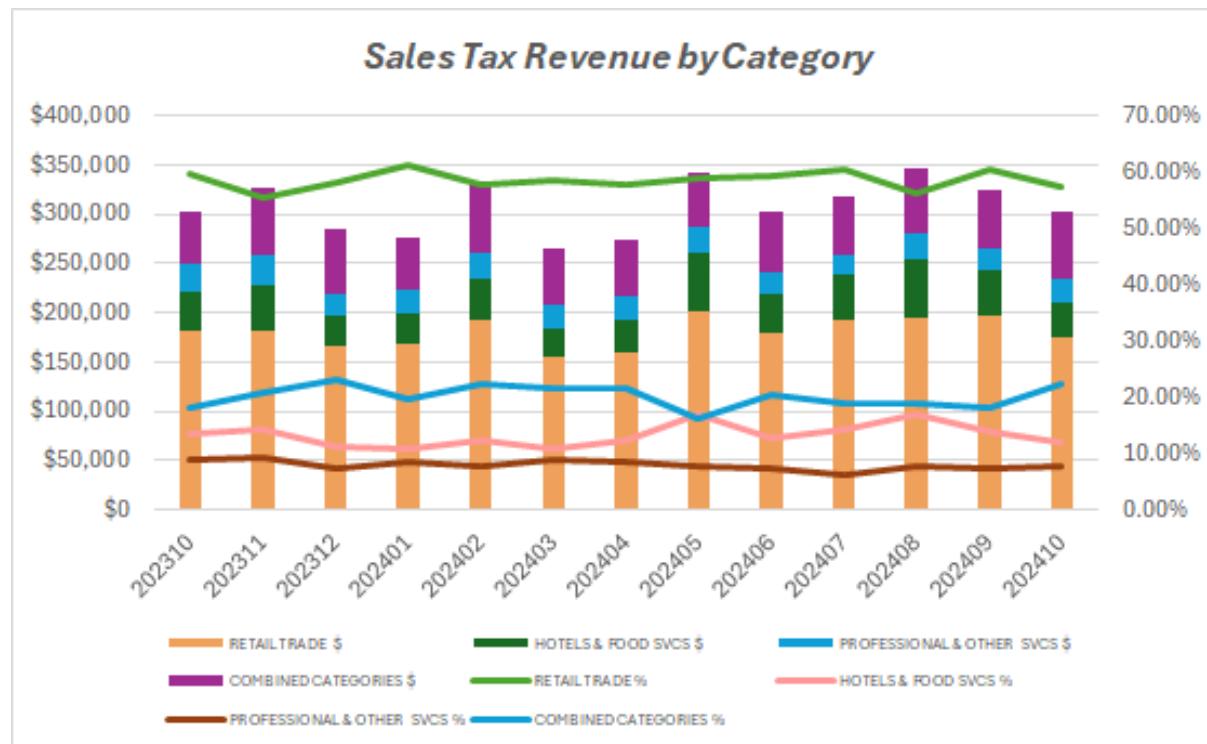
OUTLOOK FY 2024-25 increased 1.40% compared to FY 2023-24.

MAJOR INFLUENCES

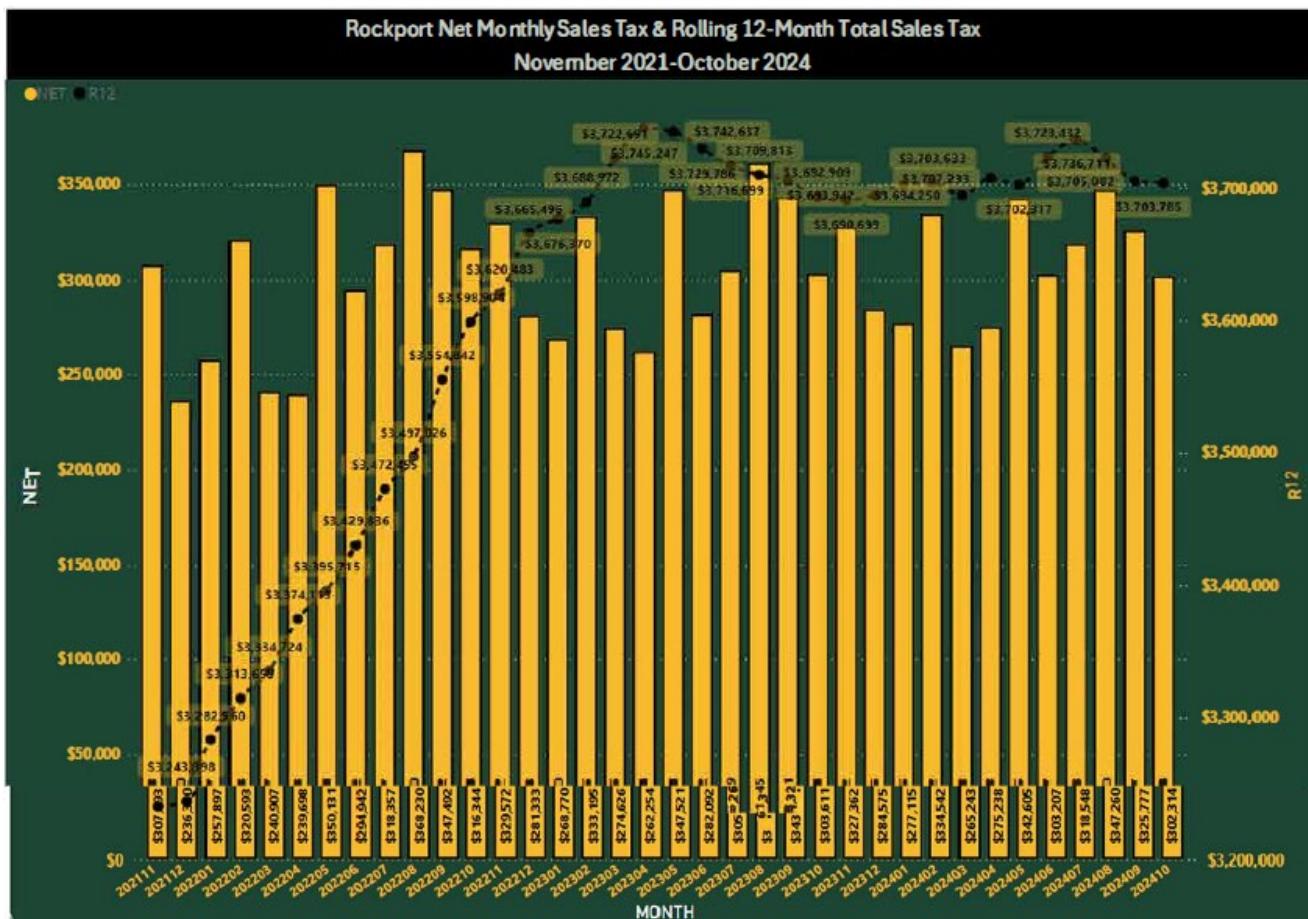
Factors affecting sales tax revenues include population, retail sales, economy and consumer price index.

| <i>Fiscal Year</i> | <i>Sales Tax Revenue</i> | <i>Percent Change</i> |
|---------------------------|---------------------------------|------------------------------|
| 2015-16 | \$2,481,777 | 3.80% |
| 2016-17 | \$2,459,617 | -0.89% |
| 2017-18 | \$3,019,444 | 22.76% |
| 2018-19 | \$2,780,574 | -7.91% |
| 2019-20 | \$2,857,039 | 2.75% |
| 2020-21 | \$3,239,904 | 13.40% |
| 2021-22 | \$3,620,483 | 11.75% |
| 2022-23 | \$3,690,699 | 1.94% |
| 2023-24 | \$3,681,742 | -0.24% |
| 2024-25 | \$3,757,126 | 2.05% |

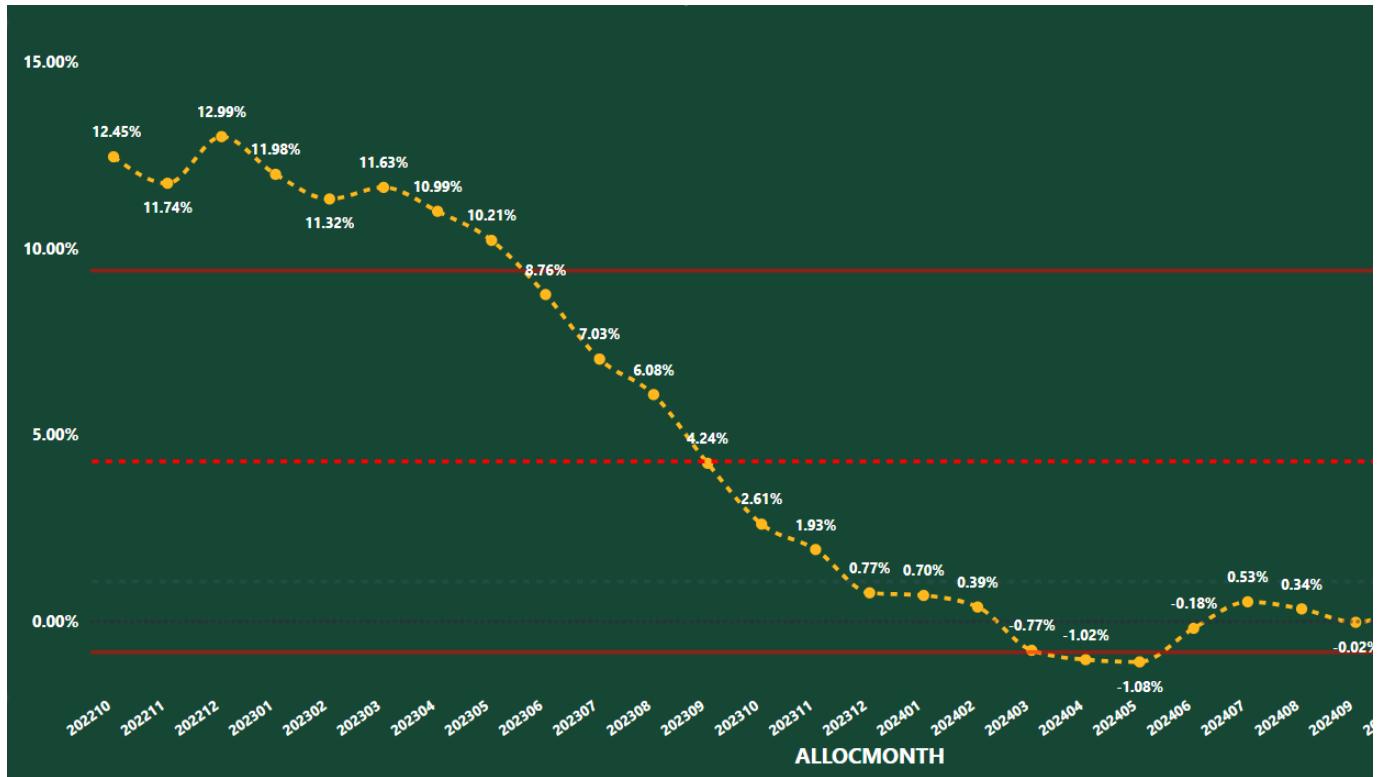




The above graph of sales taxes by categories and percentages of total illustrates the dependence Rockport has on tourism with 60% of sales tax collections coming from retail sales.



The City of Rockport Rolling 12 month average reflects a precipitous drop in growth since 2022.



FRANCHISE FEES

The City imposes a 6% (maximum allowed by law) franchise fee on utility companies for the use of right-of-ways. These include gas, electricity, telephone, fiber optics, cable television, solid waste collection, water and sewer. Franchise revenues are recorded in the General Fund.

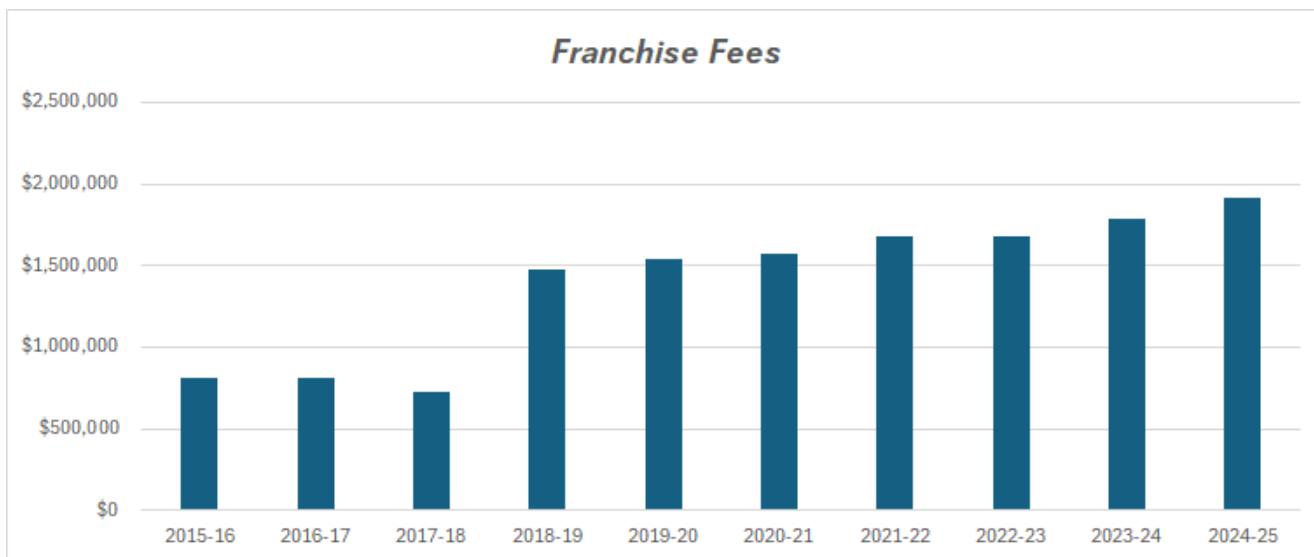
OUTLOOK

Franchise fee revenue is projected to increase due to continued population growth.

MAJOR INFLUENCES

Factors affecting franchise fees include population, utility gross sales, and fluctuations in weather that affect electricity, gas, and water revenues.

| <i>Fiscal Year</i> | <i>Franchise Fees</i> | <i>Percent Change</i> |
|---------------------------|------------------------------|------------------------------|
| 2015-16 | \$807,026 | 6.05% |
| 2016-17 | \$808,075 | 0.13% |
| 2017-18 | \$729,943 | -9.67% |
| 2018-19 | \$1,478,079 | 102.49% |
| 2019-20 | \$1,539,011 | 4.12% |
| 2020-21 | \$1,576,681 | 2.45% |
| 2021-22 | \$1,681,684 | 6.66% |
| 2022-23 | \$1,682,561 | 0.05% |
| 2023-24 | \$1,782,155 | 5.92% |
| 2024-25 | \$1,914,309 | 7.42% |



LICENSES AND PERMITS

Licenses and permits are required of any person or business conducting certain activities within the City. Major licenses and permits include business, building, construction, electrical, plumbing, irrigation, alarms, short-term rentals, and signs. Charges are imposed annually or per activity.

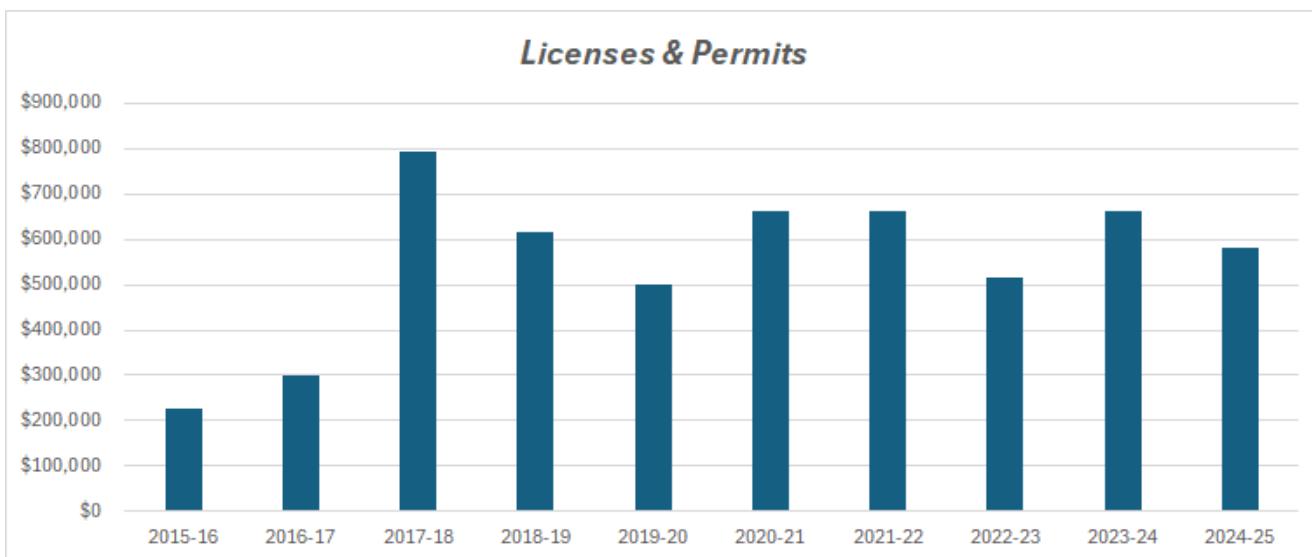
OUTLOOK

Total revenue from licenses and permits is projected to be lower due to slowing construction activity.

MAJOR INFLUENCES

Factors affecting license and permit revenues include population, development, construction, rate of charges, and other activities.

| <i>Fiscal Year</i> | <i>Licenses and Permits</i> | <i>Percent Change</i> |
|---------------------------|------------------------------------|------------------------------|
| 2015-16 | \$227,790 | 5.37% |
| 2016-17 | \$301,191 | 32.22% |
| 2017-18 | \$793,142 | 163.34% |
| 2018-19 | \$616,333 | -22.29% |
| 2019-20 | \$502,005 | -18.55% |
| 2020-21 | \$663,394 | 32.15% |
| 2021-22 | \$660,739 | -0.40% |
| 2022-23 | \$515,053 | -22.05% |
| 2023-24 | \$661,003 | 28.34% |
| 2024-25 | \$579,540 | -12.32% |



CHARGES FOR SERVICES AND FINES - GOVERNMENTAL FUNDS

Charges for services in governmental funds include all fees charged by the City such as zoning, platting, maps, certified copies and code compliance. Fines include traffic and non-traffic fines, warrants, and arrest fees.

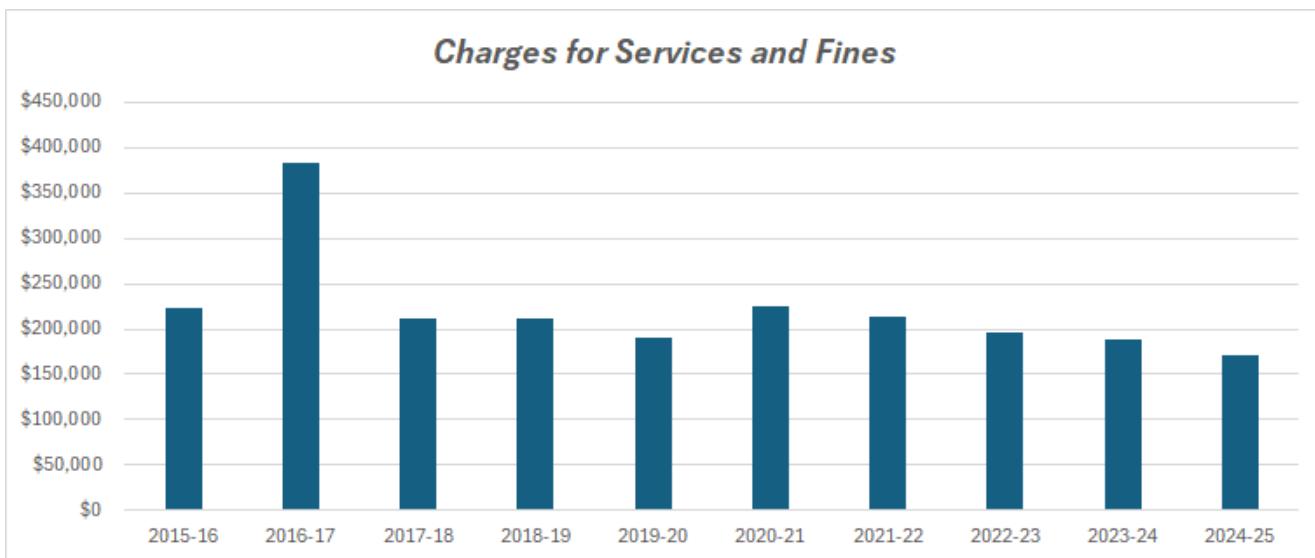
OUTLOOK

Total revenue from fees and charges for the General Fund is projected to decrease by 9.13%. This decrease is due to a decrease in population growth.

MAJOR INFLUENCES

Factors affecting fees and charges include population, activities and rate of charges.

| <i>Fiscal Year</i> | Charges for Services and Fines | Percent Change |
|--------------------|---------------------------------------|-----------------------|
| 2015-16 | \$223,489 | 8.59% |
| 2016-17 | \$382,872 | 71.32% |
| 2017-18 | \$211,116 | -44.86% |
| 2018-19 | \$211,406 | 0.14% |
| 2019-20 | \$191,337 | -9.49% |
| 2020-21 | \$224,563 | 17.37% |
| 2021-22 | \$213,776 | -4.80% |
| 2022-23 | \$195,800 | -8.41% |
| 2023-24 | \$189,383 | -3.28% |
| 2024-25 | \$172,100 | -9.13% |



INTERGOVERNMENTAL REVENUES

Intergovernmental revenues are grants and payments from other governmental entities. The City receives grants for drainage projects, outdoor recreation, community development projects and police surveillance .

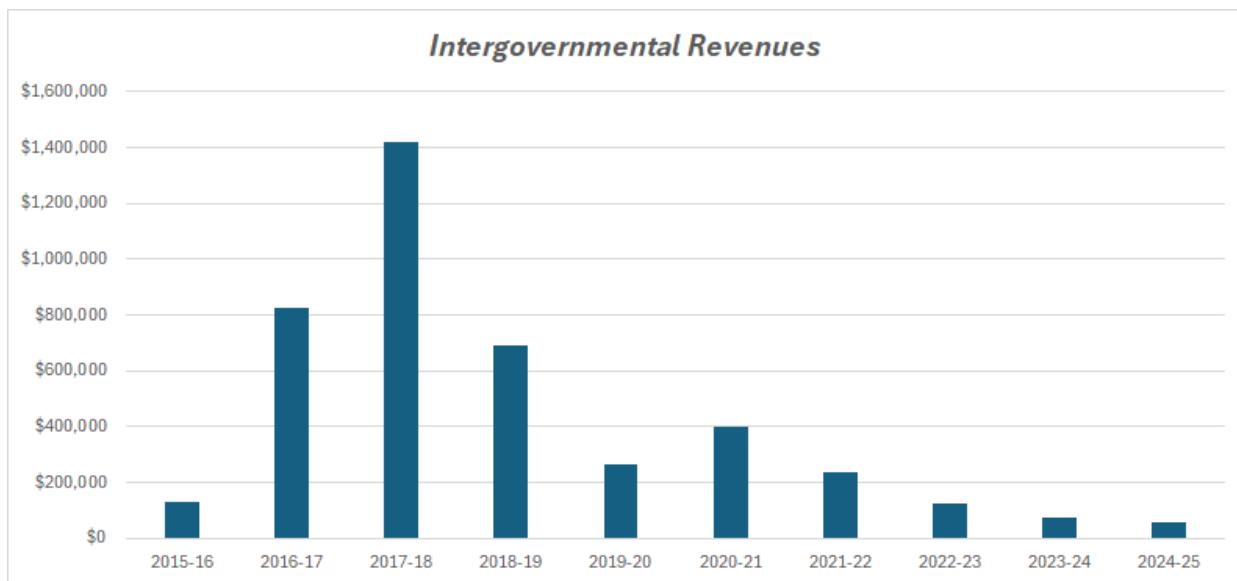
OUTLOOK

Total intergovernmental revenues for FY 2024-25 are budgeted at \$60,000. The areas receiving intergovernmental revenues are for shared law enforcement expenses. In an era of decreasing intergovernmental revenues, the City continues to manage budgets closely and look for alternative sources of project funding.

MAJOR INFLUENCES

Major factors affecting grants are availability of grants from federal, state and county governments.

| <i>Fiscal Year</i> | Transfers | Percent Change |
|--------------------|------------------|-----------------------|
| 2015-16 | \$131,130 | -0.98% |
| 2016-17 | \$824,515 | 528.78% |
| 2017-18 | \$1,419,046 | 72.11% |
| 2018-19 | \$689,968 | -51.38% |
| 2019-20 | \$266,428 | -61.39% |
| 2020-21 | \$397,225 | 32.93% |
| 2021-22 | \$239,335 | -39.75% |
| 2022-23 | \$124,155 | -48.13% |
| 2023-24 | \$75,116 | -39.50% |
| 2024-25 | \$60,000 | -20.12% |



OPERATING TRANSFERS

Transfers are transactions between funds of the primary government. They are repayments from the funds responsible for particular expenditures to the funds that initially paid for them. These repayments can include general and administrative fees, information services fees, and CIP contributions.

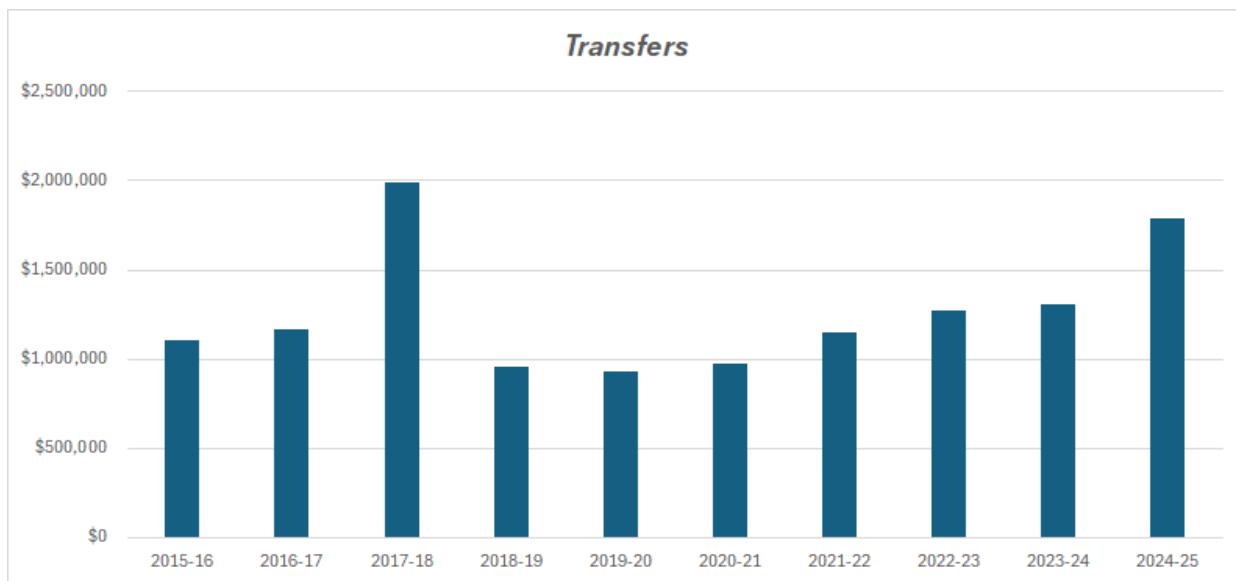
OUTLOOK

Total transfer revenues for FY 2024-25 are \$1,788,482.

MAJOR INFLUENCES

Major factors affecting transfers are debt, capital projects, rates of charges, and reserve requirements.

| <i>Fiscal Year</i> | Transfers | Percent Change |
|--------------------|------------------|-----------------------|
| 2015-16 | \$1,103,002 | -81.14% |
| 2016-17 | \$1,164,658 | 5.59% |
| 2017-18 | \$1,986,884 | 70.60% |
| 2018-19 | \$957,405 | -51.81% |
| 2019-20 | \$934,496 | -2.39% |
| 2020-21 | \$977,762 | 4.63% |
| 2021-22 | \$1,149,067 | 17.52% |
| 2022-23 | \$1,268,811 | 10.42% |
| 2023-24 | \$1,311,407 | 3.36% |
| 2024-25 | \$1,788,482 | 36.38% |



MAJOR REVENUES - ENTERPRISE FUNDS

CHARGES FOR SERVICES AND FINES - ENTERPRISE FUNDS

Charges for services in enterprise funds include all fees charged for services provided by the City such as water, wastewater, natural gas, and solid waste.

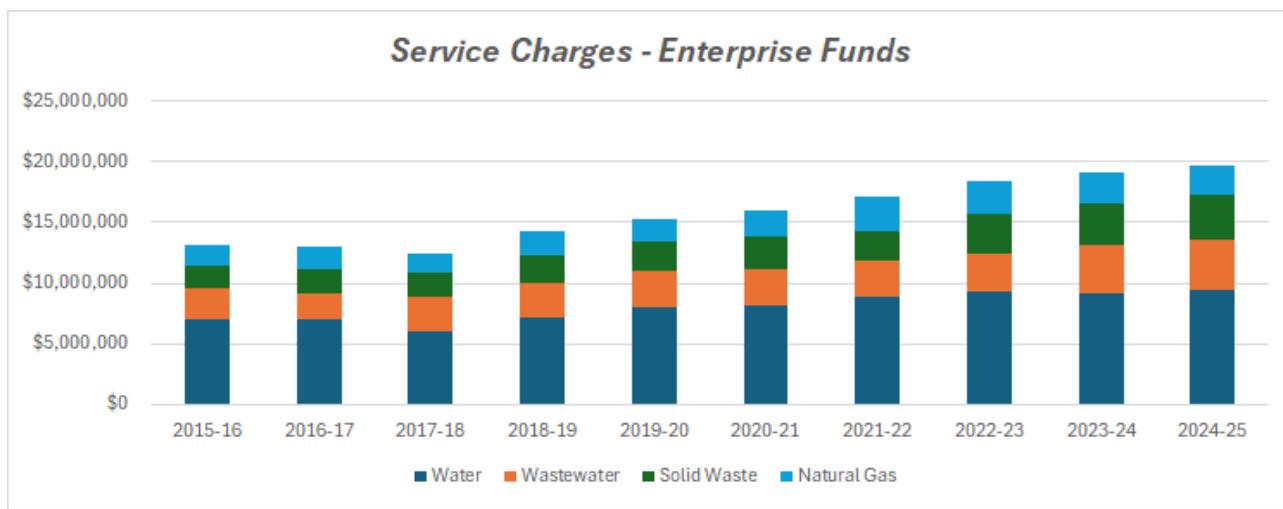
OUTLOOK

Total revenue from water, wastewater, and solid waste will increase by 1.87%, 7.18% and 6.32% respectively. Natural gas is projected to decrease by 5.97%.

MAJOR INFLUENCES

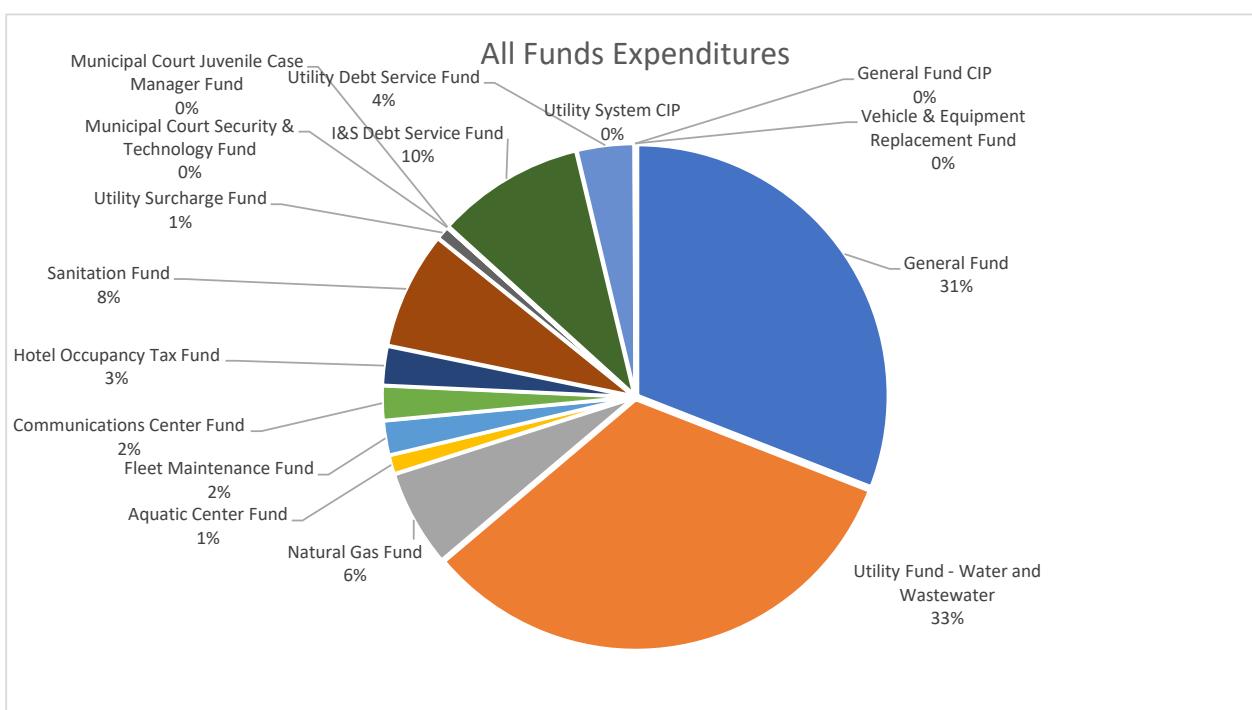
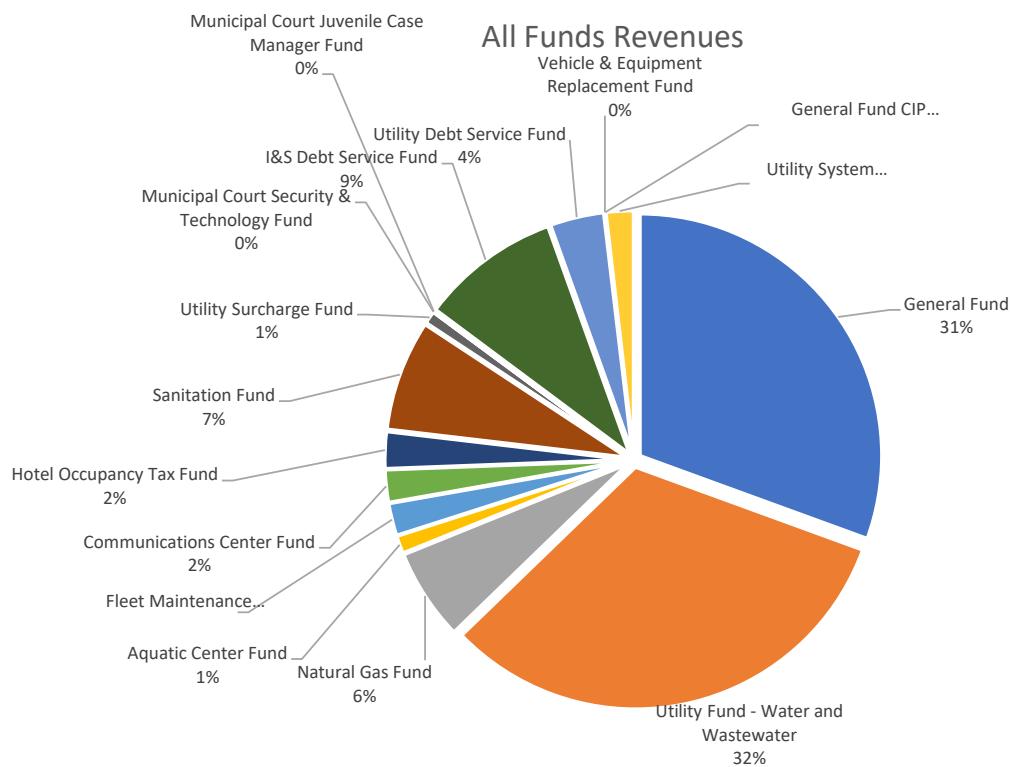
Major factors affecting revenues are rates of charges, population and activity levels.

| Fiscal Year | Water | % Change | Wastewater | % Change | Solid Waste | % Change | Natural Gas | % Change | Total |
|-------------|-------------|----------|-------------|----------|-------------|----------|-------------|----------|--------------|
| 2015-16 | \$7,051,629 | 12.34% | \$2,516,385 | 9.19% | \$1,815,032 | 9.19% | \$1,702,572 | 9.19% | \$13,085,618 |
| 2016-17 | \$6,973,383 | -1.11% | \$2,204,042 | -12.41% | \$2,030,028 | 11.85% | \$1,734,053 | 1.85% | \$12,941,506 |
| 2017-18 | \$6,068,903 | -12.97% | \$2,737,723 | 24.21% | \$2,047,833 | 0.88% | \$1,558,079 | -10.15% | \$12,412,538 |
| 2018-19 | \$7,110,296 | 17.16% | \$2,956,822 | 8.00% | \$2,238,692 | 9.32% | \$1,927,044 | 23.68% | \$14,232,854 |
| 2019-20 | \$7,956,843 | 11.91% | \$2,985,085 | 0.96% | \$2,446,594 | 9.29% | \$1,880,230 | -2.43% | \$15,268,752 |
| 2020-21 | \$8,137,462 | 2.27% | \$3,005,085 | 0.67% | \$2,679,752 | 9.53% | \$2,140,455 | 13.84% | \$15,962,754 |
| 2021-22 | \$8,816,589 | 8.35% | \$3,067,500 | 2.08% | \$2,439,000 | -8.98% | \$2,745,629 | 28.27% | \$17,068,718 |
| 2022-23 | \$9,229,558 | 4.68% | \$3,240,000 | 5.62% | \$3,185,728 | 30.62% | \$2,720,594 | -0.91% | \$18,375,880 |
| 2023-24 | \$9,213,066 | -0.18% | \$3,929,630 | 21.28% | \$3,360,524 | 5.49% | \$2,686,967 | -1.24% | \$19,190,187 |
| 2024-25 | \$9,388,611 | 1.91% | \$4,233,518 | 7.73% | \$3,587,098 | 6.74% | \$2,535,559 | -5.63% | \$19,744,786 |





CONSOLIDATED "ALL" FUNDS



Consolidated Resources vs Expenditure Summary

| | <u>FY 22-23 Actual</u> | <u>FY 23-24 Budget</u> | <u>FY 23-24 Projected</u> | <u>FY 24-25 Adopted</u> | <u>% Change Budget to FY 2023-24 Budget</u> |
|--|----------------------------|----------------------------|-------------------------------|-----------------------------|---|
| Resources | | | | | |
| General Fund | \$ 12,782,926 | \$ 14,054,621 | \$ 13,522,907 | \$ 14,939,269 | 6.3% |
| Utility Fund - Water and Wastewater | 14,750,467 | 15,064,014 | 13,785,094 | 15,734,629 | 4.5% |
| Natural Gas Fund | 3,159,680 | 3,360,450 | 2,988,156 | 2,987,419 | -11.1% |
| Aquatic Center Fund | 419,357 | 574,755 | 567,386 | 579,747 | 0.9% |
| Fleet Maintenance Fund | 757,167 | 1,072,893 | 905,990 | 1,056,970 | -1.5% |
| Communications Center Fund | 1,089,053 | 1,152,087 | 1,104,839 | 1,060,822 | -7.9% |
| Hotel Occupancy Tax Fund | 1,540,903 | 1,948,576 | 1,000,000 | 1,200,000 | -38.4% |
| Sanitation Fund | 3,213,798 | 3,466,000 | 3,407,223 | 3,618,298 | 4.4% |
| Utility Surcharge Fund | 189,991 | 186,500 | 256,413 | 413,870 | 121.9% |
| Municipal Court Security & Technology Fund | 7,518 | 6,500 | 7,085 | 7,085 | 9.0% |
| Municipal Court Juvenile Case Manager Fund | 4,977 | 20,000 | 25,000 | 25,750 | 28.8% |
| I&S Debt Service Fund | 3,391,959 | 3,759,910 | 3,773,926 | 4,557,884 | 21.2% |
| Utility Debt Service Fund | 2,267,362 | 2,260,649 | 2,260,649 | 1,757,831 | -22.2% |
| Vehicle & Equipment Replacement Fund | 618,071 | 75,000 | 30,000 | 30,000 | -60.0% |
| General Fund CIP | 11,161,170 | 4,631,080 | 5,332,503 | 8,879,621 | 91.7% |
| Utility System CIP | 249,519 | 4,908,798 | 175,001 | 3,429,490 | -30.1% |
| Total Resources | \$ 55,603,918 | \$ 56,541,833 | \$ 49,142,172 | \$ 60,278,685 | 6.6% |
| Expenditures | | | | | |
| General Fund | \$ 12,609,571 | \$ 14,054,621 | \$ 13,470,274 | \$ 14,939,269 | 6.3% |
| Utility Fund - Water and Wastewater | 13,045,628 | 15,064,014 | 15,084,091 | 15,734,629 | 4.5% |
| Natural Gas Fund | 2,604,286 | 3,360,450 | 3,170,329 | 2,987,419 | -11.1% |
| Aquatic Center Fund | 614,970 | 574,755 | 581,619 | 579,747 | 0.9% |
| Fleet Maintenance Fund | 903,638 | 1,072,893 | 1,053,605 | 1,056,970 | -1.5% |
| Communications Center Fund | 1,093,786 | 1,152,086 | 1,105,271 | 1,060,822 | -7.9% |
| Hotel Occupancy Tax Fund | 1,121,656 | 1,948,576 | 1,978,507 | 1,200,000 | -38.4% |
| Sanitation Fund | 3,198,223 | 3,466,000 | 3,393,223 | 3,618,298 | 4.4% |
| Utility Surcharge Fund | 9,184 | 186,500 | 256,413 | 413,870 | 121.9% |
| Municipal Court Security & Technology Fund | - | 6,500 | 7,085 | 7,085 | 9.0% |
| Municipal Court Juvenile Case Manager Fund | 24,040 | 20,000 | 25,000 | 25,750 | 28.8% |
| I&S Debt Service Fund | 3,570,404 | 3,759,910 | 3,773,730 | 4,557,884 | 21.2% |
| Utility Debt Service Fund | 2,166,068 | 2,260,649 | 2,260,649 | 1,757,831 | -22.2% |
| Vehicle & Equipment Replacement Fund | 797,010 | 75,000 | 176,794 | 30,000 | -60.0% |
| General Fund CIP | 11,161,170 | 4,631,080 | 5,082,503 | 8,879,621 | 91.7% |
| Utility System CIP | 614 | 4,908,798 | - | 3,429,490 | -30.1% |
| Total Expenditures | \$ 52,920,247 | \$ 56,541,832 | \$ 51,419,096 | \$ 60,278,685 | 6.6% |
| Resources Over(Under) Expenditures | \$ 2,683,670 | \$ 1 | \$ (2,276,924) | \$ (0) | |



GENERAL FUND

GENERAL FUND



The General Fund is the general operating fund of the City, meaning it serves as a backup for all of the other funds and eventually has to make them whole. It is critical that the City have a strong General Fund Balance. The General Fund provides for a broad spectrum of programs and core services such as police, parks and recreation, public works and administrative services.

- ❖ **Fund Description and Summary**
- ❖ **Revenues & Expenditures - by Category and Line Item**
- ❖ **Overview of Revenues & Expenditures**
- ❖ **General Fund Departments**

GENERAL FUND DESCRIPTION AND SUMMARY

FUND SUMMARY

The General Fund is used to account for all revenues and expenditures not represented in other designated funds. It receives a greater variety and amount of revenues and finances a wider range of governmental activities, than any other fund. The General Fund is primarily supported by property tax, sales tax, franchise fees, license and permit fees, recreational charges and Municipal Court fines. General Fund expenditures support the following major functions of the City: public safety, development services, streets, parks and administration.

During the budget process, the General Fund receives significant review from City staff, City Council and citizens. Since the General Fund supports the largest number of critical issues and services affecting the community, from establishing a tax rate to determining essential City services and quality of life, it is viewed as the "backbone" of public service.

CONCLUDING FISCAL YEAR 2023-24 FINANCIAL PERFORMANCE

REVENUES in the General Fund are estimated to total \$13,522,907, which is a \$739,981 or 5.79% increase over actual revenues of \$12,782,926 during the 2022-23 fiscal year.

EXPENDITURES in the General Fund are estimated at year end to be \$13,470,274, which is a \$860,703 or 6.83% increase over 2022-23 actual expenditures of \$12,609,571.

FISCAL YEAR 2024-25 BUDGET

REVENUES in the General Fund are budgeted at \$14,939,269 for FY 2024-25, which is a \$1,416,362, or 10.47% increase over FY 2023-24 estimated actuals of \$13,522,907.

EXPENDITURES in the General Fund are budgeted at \$14,939,269 for FY 2024-25, which is a \$1,468,995, or 10.91% increase over FY 2023-24 estimated actuals of \$13,470,274.

FUND BALANCE

| Fund | Amount |
|---------|-------------|
| General | \$5,842,958 |



GENERAL FUND- CONSOLIDATED REVENUES EXPENDITURES

This section presents the General Fund information by Category

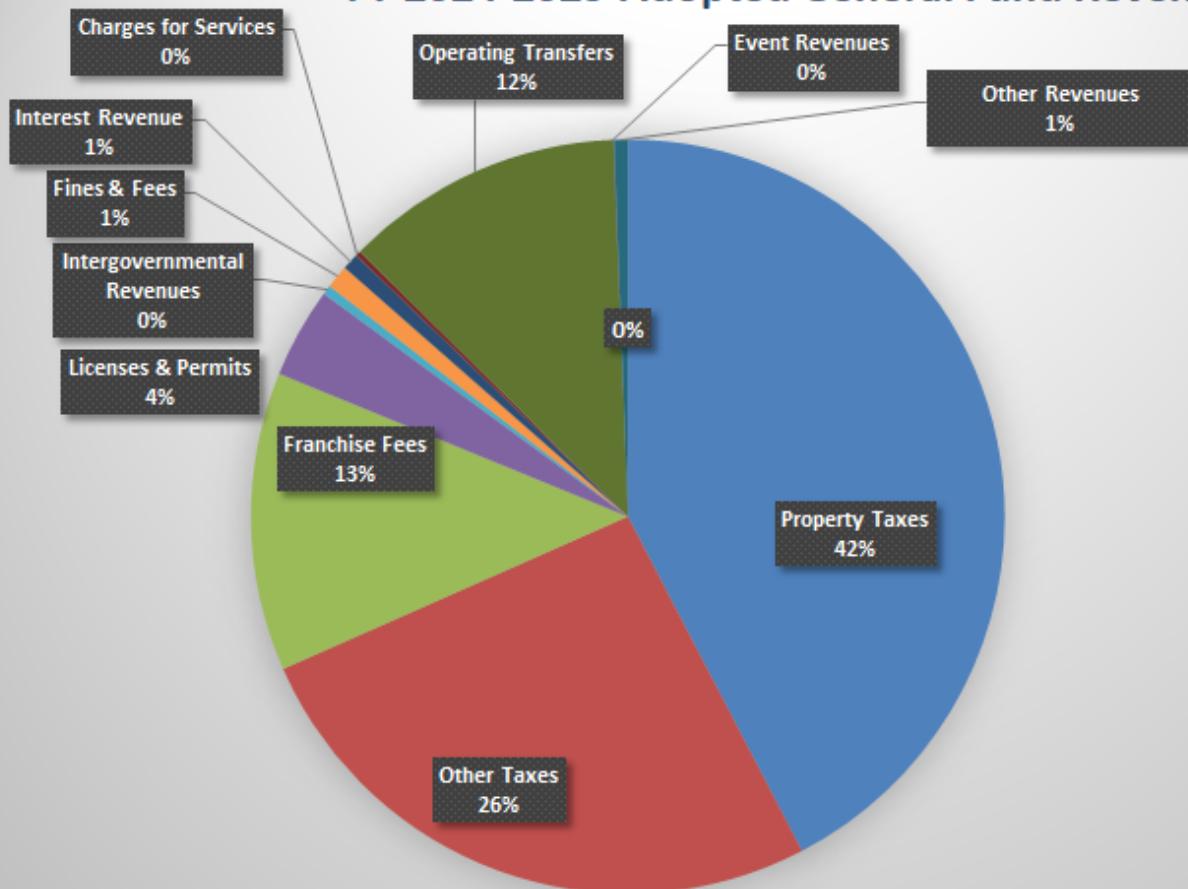
Fund: 01- General
Consolidated Resources vs Expenditure Summary

| | <u>FY 22-23 Actual</u> | <u>FY 23-24 Budget</u> | <u>FY 23-24 Projected</u> | <u>FY 24-25 Adopted</u> | <u>FY 24-25 % Change</u> |
|--|----------------------------|----------------------------|-------------------------------|-----------------------------|------------------------------|
| General Fund Resources | | | | | |
| Property Taxes | \$ 4,743,344 | \$ 5,495,959 | \$ 5,496,710 | \$ 6,327,610 | 15% |
| Other Taxes | \$ 3,831,805 | \$ 3,887,126 | \$ 3,887,126 | \$ 3,887,126 | 0% |
| Franchise Fees | \$ 1,682,561 | \$ 1,787,000 | \$ 1,778,964 | \$ 1,914,308 | 7% |
| Licenses & Permits | \$ 515,054 | \$ 548,175 | \$ 579,540 | \$ 579,540 | 6% |
| Intergovernmental Revenues | \$ 124,155 | \$ 85,500 | \$ 60,000 | \$ 60,000 | -30% |
| Fines & Fees | \$ 158,623 | \$ 157,100 | \$ 160,100 | \$ 150,100 | -4% |
| Interest Revenue | \$ 109,321 | \$ 105,000 | \$ 125,000 | \$ 105,000 | 0% |
| Charges for Services | \$ 51,477 | \$ 50,200 | \$ 34,500 | \$ 35,200 | -30% |
| Operating Transfers | \$ 1,258,092 | \$ 1,293,442 | \$ 1,304,731 | \$ 1,788,482 | 38% |
| Event Revenues | \$ 4,842 | \$ 5,000 | \$ 5,000 | \$ 5,000 | 0% |
| Other Revenues | \$ 303,652 | \$ 99,138 | \$ 91,235 | \$ 86,903 | -12% |
| Use of Reserves | \$ - | \$ 540,981 | \$ - | \$ - | 0% |
| Total Resources | \$ 12,782,926 | \$ 14,054,621 | \$ 13,522,907 | \$ 14,939,269 | 6% |
| General Fund Expenditures | | | | | |
| Personnel | \$ 6,907,802 | \$ 7,315,128 | \$ 6,894,730 | \$ 7,477,639 | 2% |
| Contracts & Services | \$ 1,595,027 | \$ 2,383,184 | \$ 2,363,624 | \$ 3,188,720 | 34% |
| Supplies | \$ 554,049 | \$ 985,154 | \$ 993,168 | \$ 1,154,456 | 17% |
| Travel & Training | \$ 197,427 | \$ 199,844 | \$ 203,782 | \$ 232,150 | 16% |
| Intergovernmental Transfers | \$ 1,615,935 | \$ 1,280,367 | \$ 1,299,144 | \$ 1,269,650 | -1% |
| Maintenance | \$ 615,416 | \$ 871,739 | \$ 753,613 | \$ 714,467 | -18% |
| Capital Outlay/Project | \$ 860,110 | \$ 413,811 | \$ 355,313 | \$ 310,592 | -25% |
| Operating Transfers | \$ 263,806 | \$ 605,394 | \$ 606,900 | \$ 591,596 | -2% |
| Total Expenditures | \$ 12,609,571 | \$ 14,054,621 | \$ 13,470,274 | \$ 14,939,269 | 6% |
| Resources Over (Under) Expenditures | \$ 173,354 | \$ 0 | \$ 52,633 | \$ (0) | |



GENERAL FUND- REVENUE SUMMARY

FY 2024-2025 Adopted General Fund Revenues



Voter Approved Property Taxes on Maintenance & Operation Side capped at 3.5%

Sales Taxes are flat to declining per below (illustrating trend purposes only)



Fund: 01 - General Revenue Summary

| | FY 22-23 <u>Actual</u> | FY 23-24 <u>Budget</u> | FY 23-24 <u>Projected</u> | FY 24-25 <u>Adopted</u> | FY 24-25 <u>% Change</u> |
|---|---------------------------|---------------------------|------------------------------|----------------------------|-----------------------------|
| <u>Property Taxes</u> | | | | | |
| 40001 Current Taxes | \$ 4,659,111 | \$ 5,423,459 | \$ 5,423,459 | \$ 6,255,110 | 15% |
| 40003 Delinquent Taxes | \$ 34,873 | \$ 35,000 | \$ 35,000 | \$ 35,000 | 0% |
| 40004 Penalty & Interest | \$ 46,124 | \$ 35,000 | \$ 35,000 | \$ 35,000 | 0% |
| 40005 Business Property Tax Revenue | \$ 1,923 | \$ 2,500 | \$ 2,500 | \$ 2,500 | 0% |
| 40006 Tax Certificates | \$ 1,314 | \$ - | \$ 751 | \$ - | 0% |
| Category Totals | \$ 4,743,344 | \$ 5,495,959 | \$ 5,496,710 | \$ 6,327,610 | 15% |
| <u>Other Taxes</u> | | | | | |
| 40201 Sales Taxes | \$ 3,690,699 | \$ 3,757,126 | \$ 3,757,126 | \$ 3,757,126 | 0% |
| 40203 Occupation Tax/Licenses | \$ 14,837 | \$ 15,000 | \$ 15,000 | \$ 15,000 | 0% |
| 40205 Mixed Beverage Taxes | \$ 126,269 | \$ 115,000 | \$ 115,000 | \$ 115,000 | 0% |
| 40206 Franchise Taxes/Telephone | \$ 26,969 | \$ 27,000 | \$ 24,000 | \$ 20,000 | -26% |
| 40207 Franchise Taxes/Electric | \$ 458,358 | \$ 450,000 | \$ 455,592 | \$ 455,592 | 1% |
| 40209 Franchise Taxes/ Cable | \$ 155,200 | \$ 155,000 | \$ 150,101 | \$ 150,101 | -3% |
| 40210 Franchise Taxes/ Garbage | \$ 178,155 | \$ 195,000 | \$ 195,000 | \$ 217,098 | 11% |
| 40211 Franchise Fees-COR Water/WW | \$ 695,400 | \$ 783,000 | \$ 776,132 | \$ 893,378 | 14% |
| 40212 Franchise Fees-COR Gas | \$ 168,480 | \$ 177,000 | \$ 178,140 | \$ 178,140 | 1% |
| Category Totals | \$ 5,514,367 | \$ 5,674,126 | \$ 5,666,090 | \$ 5,801,434 | 2% |
| <u>Licenses & Permits</u> | | | | | |
| 40310 Building Permits | \$ 304,181 | \$ 337,000 | \$ 375,000 | \$ 375,000 | 11% |
| 40313 Electrical Permits | \$ 54,742 | \$ 63,000 | \$ 63,000 | \$ 63,000 | 0% |
| 40314 Alarm Permits | \$ 3,161 | \$ 4,000 | \$ 425 | \$ 425 | -89% |
| 40315 Mechanical Permits | \$ 77,968 | \$ 69,000 | \$ 60,000 | \$ 60,000 | -13% |
| 40316 Plumbing Permits | \$ 74,651 | \$ 75,000 | \$ 75,000 | \$ 75,000 | 0% |
| 40317 Brush Clear/Tree Removal | \$ 350 | \$ 175 | \$ 450 | \$ 450 | 157% |
| 40319 Plan Review Reimbursement | \$ - | \$ - | \$ 5,665 | \$ 5,665 | 0% |
| Category Totals | \$ 515,054 | \$ 548,175 | \$ 579,540 | \$ 579,540 | 6% |
| <u>Intergovernmental Revenue</u> | | | | | |
| 40404 FEMA Reimbursement | \$ - | \$ - | \$ - | \$ - | 0% |
| 40405 Grant Proceeds | \$ - | \$ - | \$ - | \$ - | 0% |
| 40409 COG Grant | \$ 3,991 | \$ - | \$ - | \$ - | 0% |
| 40412 TPWD Trail Grant | \$ - | \$ - | \$ - | \$ - | 0% |
| 40422 Bullet Resistant Grant Program | \$ 28,210 | \$ - | \$ - | \$ - | 0% |
| 40423 SWB Rural Law Enforcement Program | \$ 14,145 | \$ - | \$ - | \$ - | 0% |
| 40426 Fulton-Law Enforcement | \$ 55,000 | \$ 60,000 | \$ 60,000 | \$ 60,000 | 0% |
| 40428 Fulton-Prisoner Expense | \$ 315 | \$ 500 | \$ - | \$ - | -100% |
| 40429 Aransas County-Pathways | \$ 22,494 | \$ 25,000 | \$ - | \$ - | -100% |
| 40431 Aransas County EMS | \$ - | \$ - | \$ - | \$ - | 0% |
| Category Totals | \$ 124,155 | \$ 85,500 | \$ 60,000 | \$ 60,000 | -30% |

Fund: 01 - General Revenue Summary

Fines & Fees

| | | | | | |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|------------|
| 40501 Court Fines - Local Revenue | \$ 158,537 | \$ 150,000 | \$ 160,000 | \$ 150,000 | 0% |
| 40503 Court Fines - Time Payments | \$ 86 | \$ 7,000 | \$ 100 | \$ 100 | -99% |
| 40502 Court Costs - Juvenile Case Mgr | \$ - | \$ 100 | \$ - | \$ - | -100% |
| Category Totals | \$ 158,623 | \$ 157,100 | \$ 160,100 | \$ 150,100 | -4% |

Interest Revenues

| | | | | | |
|------------------------|-------------------|-------------------|-------------------|-------------------|-----------|
| 40601 Interest Revenue | \$ 109,321 | \$ 105,000 | \$ 125,000 | \$ 105,000 | 0% |
| Category Totals | \$ 109,321 | \$ 105,000 | \$ 125,000 | \$ 105,000 | 0% |

Charges for Services

| | | | | | |
|-----------------------------------|------------------|------------------|------------------|------------------|-------------|
| 40701 Zoning & Platting | \$ 7,185 | \$ 6,500 | \$ 5,800 | \$ 6,500 | 0% |
| 40702 Maps, Certificates & Copies | \$ 438 | \$ 500 | \$ 500 | \$ 500 | 0% |
| 40707 Service Charges & Fees | \$ 25 | \$ - | \$ - | \$ - | 0% |
| 40709 Code Compliance | \$ 29,529 | \$ 30,000 | \$ 15,000 | \$ 15,000 | -50% |
| 40803 Office Rental/ 901 E. Main | \$ 14,300 | \$ 13,200 | \$ 13,200 | \$ 13,200 | 0% |
| Category Totals | \$ 51,477 | \$ 50,200 | \$ 34,500 | \$ 35,200 | -30% |

Operating Transfers

| | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|------------|
| 40903 Trans Utility Fund-Bldg & Development | \$ 691,895 | \$ 659,381 | \$ 682,855 | \$ 969,151 | 47% |
| 40905 Trans Utility Fund-Administrative | \$ 361,981 | \$ 386,438 | \$ 386,438 | \$ 632,991 | 64% |
| 40906 Trans Gas Fund-Administrative | \$ 127,195 | \$ 149,419 | \$ 149,419 | \$ 119,683 | -20% |
| 40908 Trans Utility Surcharge Fund-Administrative | \$ 9,184 | \$ 9,184 | \$ 5,800 | \$ 8,277 | -10% |
| 40909 Trans Aquatic Fund-Administrative | \$ 9,184 | \$ 10,000 | \$ 10,000 | \$ 10,000 | 0% |
| 40914 Trans Sanitation Fund-Administrative | \$ 16,000 | \$ 16,000 | \$ 16,000 | \$ 16,000 | 0% |
| 40915 Trans Fleet Fund-Administrative | \$ 22,511 | \$ 30,641 | \$ 22,511 | \$ - | -100% |
| 40916 Trans Comm Ctr Fund-Admin | \$ 20,142 | \$ 32,380 | \$ 32,380 | \$ 32,380 | 0% |
| 40971 Trans Winter Storm Uri Fund | \$ - | \$ (1) | \$ - | \$ - | -100% |
| Category Totals | \$ 1,258,092 | \$ 1,293,442 | \$ 1,304,731 | \$ 1,788,482 | 38% |

Event Revenues

| | | | | | |
|-------------------------|-----------------|-----------------|-----------------|-----------------|-----------|
| 41100 Registration Fees | \$ 4,842 | \$ 5,000 | \$ 5,000 | \$ 5,000 | 0% |
| Category Totals | \$ 4,842 | \$ 5,000 | \$ 5,000 | \$ 5,000 | 0% |

Fund: 01 - General

Revenue Summary

Other Revenues

| | | | | | |
|--|------------|-----------|-----------|-----------|-------|
| 43001 Athletic Field Rental/Reserves | \$ - | \$ 12,638 | \$ 2,100 | \$ - | -100% |
| 43002 Insurance Claims | \$ 44,380 | \$ 35,000 | \$ 38,194 | \$ 38,194 | 9% |
| 43004 Misc Revenue | \$ 38,694 | \$ 40,000 | \$ 40,000 | \$ 40,000 | 0% |
| 43011 Donations-Memorial Fountain | \$ - | \$ - | \$ - | \$ - | 0% |
| 43014 Peace Officer Training | \$ 1,661 | \$ 2,000 | \$ 4,233 | \$ 2,000 | 0% |
| 43016 100 Club Donation | \$ 2,209 | \$ - | \$ 2,209 | \$ 2,209 | 0% |
| 43018 Skate Park Entry Fees | \$ - | \$ - | \$ - | \$ - | 0% |
| 43019 Street Maint. Fund Income | \$ 76,279 | \$ - | \$ - | \$ - | 0% |
| 43026 Sale of Surplus | \$ 138,461 | \$ - | \$ - | \$ - | 0% |
| 43032 Employee Equipment Buy-Back | \$ - | \$ 5,000 | \$ - | \$ - | -100% |
| 43033 Patrol (Extra) - Town of Fulton | \$ 856 | \$ - | \$ - | \$ - | 0% |
| 43060 Refund of Prior Year Expenditure | \$ - | \$ - | \$ - | \$ - | 0% |
| 43063 Insurance Claims - Fire Sta | \$ - | \$ - | \$ - | \$ - | 0% |
| 43065 Credit Card Fees | \$ 1,113 | \$ 4,500 | \$ 4,500 | \$ 4,500 | 0% |

Category Totals

| | | | | |
|------------|-----------|-----------|-----------|------|
| \$ 303,652 | \$ 99,138 | \$ 91,235 | \$ 86,903 | -12% |
|------------|-----------|-----------|-----------|------|

General Fund Revenue Totals

| | | | | |
|---------------|---------------|---------------|---------------|-----|
| \$ 12,782,926 | \$ 13,513,640 | \$ 13,522,907 | \$ 14,939,269 | 11% |
|---------------|---------------|---------------|---------------|-----|



GENERAL FUND- EXPENDITURE SUMMARY

This section summarizes General Fund department expenditures by Category

Fund: 01 - General
Consolidated Expenditure Summary

| | | FY 22-23 | FY 23-24 | FY 23-24 | FY 24-25 | FY 24-25 |
|------------------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------|
| | | Actual | Budget | Projected | Adopted | % Change |
| 10-Personnel | | | | | | |
| 1001 | Base Pay | \$ 4,466,581 | \$ 4,530,678 | \$ 4,268,531 | \$ 4,771,723 | 5.3% |
| 1001 | Compensation Study Adjustment | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 1002 | Longevity Pay & Sick Pay | \$ 55,061 | \$ 34,521 | \$ 46,645 | \$ 44,025 | 27.5% |
| 1003 | Cost of Living Adjustment | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 1004 | Certification/Education Pay | \$ 142,386 | \$ 179,200 | \$ 136,456 | \$ 110,200 | -38.5% |
| 1005 | Part Time | \$ 10,088 | \$ 10,000 | \$ 10,000 | \$ 22,945 | 129.4% |
| 1006 | Overtime | \$ 232,829 | \$ 262,850 | \$ 245,444 | \$ 254,988 | -3.0% |
| 1010 | TMRS | \$ 864,692 | \$ 946,435 | \$ 906,666 | \$ 1,023,005 | 8.1% |
| 1011 | FICA | \$ 361,671 | \$ 389,368 | \$ 372,822 | \$ 400,470 | 2.9% |
| 1012 | Group Medical Insurance | \$ 628,529 | \$ 717,948 | \$ 699,552 | \$ 717,948 | 0.0% |
| 1013 | Worker's Comp | \$ 79,544 | \$ 86,588 | \$ 85,717 | \$ 85,706 | -1.0% |
| 1014 | Unemployment Insurance | \$ 11,747 | \$ 810 | \$ 2,320 | \$ - | 0.0% |
| 1016 | Uniforms | \$ 21,325 | \$ 23,300 | \$ 14,050 | \$ 14,050 | -39.7% |
| 1020 | Car Allowance | \$ 19,857 | \$ 24,450 | \$ 19,767 | \$ 16,029 | -34.4% |
| 1021 | Mileage Reimbursement | \$ 2,559 | \$ 3,200 | \$ 2,650 | \$ 2,650 | -17.2% |
| 1021 | Relocation Expense | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 1022 | Housing Allowance | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 1040 | Education Reimbursement | \$ 9,133 | \$ 12,000 | \$ 12,000 | \$ 12,000 | 0.0% |
| 1050 | Halo Flight Expense | \$ 1,800 | \$ 1,950 | \$ 1,850 | \$ 1,900 | -2.6% |
| 1051 | Stipend Pay | \$ - | \$ 91,830 | \$ 70,260 | \$ - | 0.0% |
| Category Totals | | \$ 6,907,802 | \$ 7,315,128 | \$ 6,894,730 | \$ 7,477,639 | 2.2% |

Fund: 01 - General
Consolidated Expenditure Summary

| | | FY 22-23 <u>Actual</u> | FY 23-24 <u>Budget</u> | FY 23-24 <u>Projected</u> | FY 24-25 <u>Adopted</u> | FY 24-25 <u>% Change</u> |
|------------------------------------|----------------------------------|----------------------------------|----------------------------------|-------------------------------------|-----------------------------------|------------------------------------|
| 20-Contracts & Services | | | | | | |
| 2000 | Overages/Shortages | \$ (7) | \$ - | \$ - | \$ - | 0.0% |
| 2001 | Bank Service Charges | \$ 889 | \$ 1,500 | \$ 1,300 | \$ 1,300 | -13.3% |
| 2002 | Merchant Processing Fees | \$ 7,324 | \$ 4,700 | \$ 4,705 | \$ 4,705 | 0.1% |
| 2004 | Audit | \$ 19,950 | \$ 21,370 | \$ 27,420 | \$ 23,810 | 11.4% |
| 2009 | Jury Expenses | \$ 72 | \$ 300 | \$ 300 | \$ 300 | 0.0% |
| 2009 | Election Expenses | \$ 24,365 | \$ 17,000 | \$ 17,500 | \$ 30,000 | 76.5% |
| 2010 | Recording Fees | \$ 976 | \$ 500 | \$ - | \$ 1,000 | 100.0% |
| 2011 | Insurance | \$ 503,346 | \$ 912,441 | \$ 908,285 | \$ 1,308,292 | 43.4% |
| 2012 | Publishing Fees | \$ - | \$ 1,100 | \$ 1,000 | \$ 1,100 | 0.0% |
| 2013 | Workers Compensation | \$ - | \$ - | \$ - | \$ 686 | 0.0% |
| 2013 | Codification | \$ 1,294 | \$ 3,000 | \$ 1,750 | \$ 3,000 | 0.0% |
| 2014 | Computer Supplies | \$ - | \$ - | \$ 1,200 | \$ 2,100 | 0.0% |
| 2014 | Laserfiche Retention | \$ - | \$ - | \$ - | \$ 2,500 | 0.0% |
| 2015 | Court Prosecutor | \$ - | \$ 25,000 | \$ 75,000 | \$ 25,000 | 0.0% |
| 2016 | Legal Services | \$ 132,883 | \$ 127,126 | \$ 118,140 | \$ 167,460 | 31.7% |
| 2017 | Hurricane Harvey Disaster | \$ 15,000 | \$ - | \$ - | \$ - | 0.0% |
| 2018 | Court Administrator | \$ 16,068 | \$ 17,047 | \$ 17,047 | \$ 17,558 | 3.0% |
| 2018 | Computer Supplies | \$ 2,587 | \$ 100 | \$ 100 | \$ 100 | 0.0% |
| 2019 | Court Judges | \$ 21,840 | \$ 23,690 | \$ 23,690 | \$ 24,400 | 3.0% |
| 2020 | Community Relations/Advertising | \$ 4,201 | \$ 2,000 | \$ 4,396 | \$ 4,396 | 119.8% |
| 2023 | Insurance Claim - Lightning | \$ 21,418 | \$ 1,750 | \$ - | \$ - | -100.0% |
| 2031 | Employee Exams | \$ - | \$ 1,500 | \$ 3,200 | \$ 3,200 | 113.3% |
| 2033 | Prisoner Expenses | \$ 4,420 | \$ 5,000 | \$ 5,000 | \$ 5,000 | 0.0% |
| 2036 | Communication Services | \$ 78,584 | \$ 52,100 | \$ 22,038 | \$ 66,650 | 27.9% |
| 2037 | Equipment Rental | \$ 3,736 | \$ 9,000 | \$ 9,000 | \$ 9,000 | 0.0% |
| 2040 | Engineering | \$ 29,811 | \$ 45,000 | \$ 45,000 | \$ 45,000 | 0.0% |
| 2041 | Street Light Maintenance | \$ 2,644 | \$ 1,500 | \$ 1,500 | \$ 1,500 | 0.0% |
| 2042 | Organizational Dues | \$ 3,848 | \$ 4,500 | \$ - | \$ 7,000 | 55.6% |
| 2042 | Street Light Install | \$ 235 | \$ 500 | \$ 500 | \$ 500 | 0.0% |
| 2044 | Environ. Comm for Water Issues | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 2044 | Easement Expense | \$ - | \$ 200 | \$ 200 | \$ 200 | 0.0% |
| 2045 | Unsafe Building Abatement | \$ 43,861 | \$ 71,664 | \$ 75,000 | \$ 150,000 | 109.3% |
| 2046 | Contracted Services | \$ 515,980 | \$ 723,628 | \$ 731,611 | \$ 788,421 | 9.0% |
| 2047 | Telephone | \$ 64,431 | \$ 85,742 | \$ 85,742 | \$ 85,742 | 0.0% |
| 2047 | Juvenile Case Worker | \$ - | \$ 30,000 | \$ - | \$ 30,000 | 0.0% |
| 2047 | Consulting-AC Pathways | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 2048 | Field & Court Lighting | \$ - | \$ 2,000 | \$ 2,000 | \$ 2,000 | 0.0% |
| 2049 | Street Sweeping | \$ - | \$ 55,000 | \$ 55,000 | \$ 55,000 | 0.0% |
| 2051 | Economic Development Council | \$ 5,000 | \$ 10,000 | \$ - | \$ 16,000 | 60.0% |
| 2048 | Fire Dept. Cleaning | \$ 3,900 | \$ 5,000 | \$ 5,000 | \$ 5,000 | 0.0% |
| 2050 | Fire Station Maintenance | \$ 26,403 | \$ 25,000 | \$ 25,000 | \$ 25,000 | 0.0% |
| 2055 | RSC/City Hall Maintenance | \$ 5,415 | \$ 10,000 | \$ 10,000 | \$ 160,000 | 1500.0% |
| 2057 | Employee Med Exp | \$ 4,600 | \$ - | \$ - | \$ 4,800 | 0.0% |
| 2060 | Employee Recognition | \$ 9,488 | \$ 10,000 | \$ 10,000 | \$ 20,000 | 100.0% |
| 2065 | Compliance Expense | \$ 19,257 | \$ 26,226 | \$ 30,000 | \$ 30,000 | 14.4% |
| 2090 | Fire Marshal Services | \$ 1,208 | \$ - | \$ - | \$ - | 0.0% |
| 2091 | Crime Victims Services | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 2098 | Insurance Reserve Contingency | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 2064 | Recruitment | \$ - | \$ 6,000 | \$ 6,000 | \$ 6,000 | 0.0% |
| 2066 | Aquatic Herbicide/Retention Pond | \$ - | \$ 25,000 | \$ 25,000 | \$ 25,000 | 0.0% |
| 2098 | Contingency | \$ - | \$ 20,000 | \$ 15,000 | \$ 25,000 | 0.0% |
| 2099 | RCA Grant Administration | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 2*** | Civic Engagement | \$ - | \$ - | \$ - | \$ 5,000 | 0.0% |
| Category Totals | | \$ 1,595,027 | \$ 2,383,184 | \$ 2,363,624 | \$ 3,188,720 | 33.8% |

Fund: 01 - General
Consolidated Expenditure Summary

| | | FY 22-23 | FY 23-24 | FY 23-24 | FY 24-25 | FY 24-25 |
|---------------------------------|--------------------------------|-------------------|-------------------|-------------------|---------------------|-----------------|
| | | <u>Actual</u> | <u>Budget</u> | <u>Projected</u> | <u>Adopted</u> | <u>% Change</u> |
| 30-Supplies | | | | | | |
| 3001 | Office Supplies | \$ 35,911 | \$ 39,000 | \$ 41,394 | \$ 41,500 | 6.4% |
| 3002 | Postage | \$ 9,220 | \$ 10,594 | \$ 9,700 | \$ 12,450 | 17.5% |
| 3002 | Environmental/Storm Water | \$ - | \$ - | \$ 200 | \$ 200 | 0.0% |
| 3003 | Equipment | \$ 6,047 | \$ 15,200 | \$ 15,200 | \$ 15,200 | 0.0% |
| 3004 | Recreation Programs | \$ 21,701 | \$ 22,000 | \$ 22,000 | \$ 22,000 | 0.0% |
| 3004 | Range Supplies | \$ 8,594 | \$ 5,000 | \$ 10,000 | \$ 10,000 | 100.0% |
| 3005 | Ammo | \$ 19,795 | \$ 18,000 | \$ 1,800 | \$ 18,000 | 0.0% |
| 3005 | Range Supplies & Maintenance | \$ 5,063 | \$ - | \$ - | \$ - | 0.0% |
| 3006 | Uniforms | \$ 40,276 | \$ 31,210 | \$ 34,000 | \$ 34,500 | 10.5% |
| 3007 | Boots | \$ - | \$ 4,000 | \$ 3,093 | \$ 4,000 | 0.0% |
| 3008 | Operational Supplies | \$ 28,166 | \$ 24,598 | \$ 39,000 | \$ 34,500 | 40.3% |
| 3009 | Hazmat | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 3011 | Chemicals | \$ 3,214 | \$ 11,000 | \$ 6,500 | \$ 6,500 | -40.9% |
| 3012 | Electricity-Streetlights | \$ 119,524 | \$ 150,000 | \$ 150,000 | \$ 150,000 | 0.0% |
| 3013 | Street Maintenance | \$ 56,701 | \$ 175,000 | \$ 175,000 | \$ 175,000 | 0.0% |
| 3015 | Drainage Maintenance | \$ 21,636 | \$ 192,452 | \$ 192,452 | \$ 192,452 | 0.0% |
| 3018 | Computer Supplies | \$ 39,721 | \$ 66,100 | \$ 54,412 | \$ 53,104 | -19.7% |
| 3019 | GIS & Mapping | \$ 9,533 | \$ - | \$ 6,324 | \$ 10,000 | 0.0% |
| 3020 | Tools/Safety Equip | \$ 12,629 | \$ 13,500 | \$ 13,500 | \$ 16,000 | 18.5% |
| 3022 | Janitorial Supplies | \$ 15,976 | \$ 25,500 | \$ 27,500 | \$ 48,000 | 88.2% |
| 3023 | Utilities | \$ 27,654 | \$ 37,000 | \$ 42,000 | \$ 65,000 | 75.7% |
| 3024 | Electricity | \$ 46,380 | \$ 100,000 | \$ 100,000 | \$ 178,000 | 78.0% |
| 3025 | Materials | \$ 8,607 | \$ 10,000 | \$ 10,000 | \$ 8,550 | -14.5% |
| 3025 | Christmas Lights & Maintenance | \$ 3,109 | \$ 8,000 | \$ 8,000 | \$ 8,000 | 0.0% |
| 3026 | Fuel (Parks Tanks) | \$ 6,703 | \$ 10,000 | \$ 7,000 | \$ 10,000 | 0.0% |
| 3027 | Street Brooms | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 3028 | Publications | \$ 948 | \$ 3,000 | \$ 3,000 | \$ 3,000 | 0.0% |
| 3030 | Signs & Posts | \$ 1,718 | \$ 5,000 | \$ 5,000 | \$ 6,500 | 30.0% |
| 3031 | Grant Expense | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 3047 | Water Safety | \$ 3,285 | \$ 2,000 | \$ 10,000 | \$ 10,000 | 400.0% |
| 3048 | Special Operations | \$ 1,785 | \$ - | \$ - | \$ 5,000 | 0.0% |
| 3088 | Discretionary Items | \$ 154 | \$ 2,000 | \$ 1,093 | \$ 2,000 | 0.0% |
| 3050 | Emergency Mgmt/Ops Supplies | \$ - | \$ 5,000 | \$ 5,000 | \$ 15,000 | 200.0% |
| Category Totals | | \$ 554,049 | \$ 985,154 | \$ 993,168 | \$ 1,154,456 | 17.2% |
| 40-Travel & Training | | | | | | |
| 4001 | Schools/Seminars-Registration | \$ 72,209 | \$ 83,597 | \$ 85,615 | \$ 94,000 | 12.4% |
| 4002 | Dues & Subscriptions | \$ 11,359 | \$ 15,300 | \$ 15,700 | \$ 17,300 | 13.1% |
| 4003 | Schools/Seminars-Travel & Exp. | \$ 113,715 | \$ 99,037 | \$ 100,467 | \$ 118,850 | 20.0% |
| 4004 | LEOSE Training | \$ - | \$ 1,910 | \$ 2,000 | \$ 2,000 | 4.7% |
| 4008 | Discretionary Items | \$ 143 | \$ - | \$ - | \$ - | 0.0% |
| Category Totals | | \$ 197,427 | \$ 199,844 | \$ 203,782 | \$ 232,150 | 16.2% |

Fund: 01 - General
Consolidated Expenditure Summary

| | | FY 22-23 | FY 23-24 | FY 23-24 | FY 24-25 | FY 24-25 |
|----------------------------------|-----------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------|
| | | <u>Actual</u> | <u>Budget</u> | <u>Projected</u> | <u>Adopted</u> | <u>% Change</u> |
| 50-Intergovernmental Trfs | | | | | | |
| 5002 | Aransas County App Dist | \$ 138,818 | \$ 171,124 | \$ 171,124 | \$ 200,281 | 17.0% |
| 5003 | Tax Collection Services | \$ 19,710 | \$ 19,710 | \$ 19,710 | \$ 25,837 | 31.1% |
| 5007 | Animal Control Services | \$ 102,600 | \$ 102,600 | \$ 102,600 | \$ 105,678 | 3.0% |
| 5023 | Rockport Volunteer Fire | \$ 98,280 | \$ 98,280 | \$ 98,280 | \$ 101,228 | 3.0% |
| 5025 | Emer Medical Services | \$ 274,500 | \$ 274,500 | \$ 274,500 | \$ 282,735 | 3.0% |
| 5050 | Ace Hardware 380 ED Agreement | \$ 23,324 | \$ 20,000 | \$ 20,000 | \$ 20,000 | 0.0% |
| 5051 | Pearl Point 380 ED Agreement | \$ 33,926 | \$ 40,000 | \$ 30,000 | \$ 30,000 | -25.0% |
| 5080 | Trf to Veh & Equip Fund | \$ 362,349 | \$ - | \$ - | \$ - | 0.0% |
| 5081 | Trf to City/County Dispatch | \$ 562,429 | \$ 554,153 | \$ 582,930 | \$ 503,890 | -9.1% |
| Category Totals | | \$ 1,615,935 | \$ 1,280,367 | \$ 1,299,144 | \$ 1,269,650 | -0.8% |
| 70-Maintenance | | | | | | |
| 7001 | Vandalism Repair | \$ 788 | \$ 4,000 | \$ 4,000 | \$ 4,000 | 0.0% |
| 7002 | Maintenance Repair | \$ 90,783 | \$ 58,646 | \$ 58,646 | \$ 60,000 | 2.3% |
| 7003 | Tree Maintenance | \$ 6,582 | \$ 12,000 | \$ 12,000 | \$ 12,000 | 0.0% |
| 7005 | Landscape Maintenance | \$ 9,172 | \$ 7,000 | \$ 7,000 | \$ 7,000 | 0.0% |
| 7005 | Sidewalk Maintenance | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | 0.0% |
| 7044 | Trf to Fleet/ Fuel | \$ 158,621 | \$ 209,000 | \$ 173,000 | \$ 174,250 | -16.6% |
| 7045 | Trf to Fleet/ Vehicle Maint & Ops | \$ 324,777 | \$ 503,619 | \$ 373,967 | \$ 375,217 | -25.5% |
| 7046 | Police Station Maint | \$ 19,693 | \$ 72,474 | \$ 120,000 | \$ 77,000 | 6.2% |
| Category Totals | | \$ 615,416 | \$ 871,739 | \$ 753,613 | \$ 714,467 | -18.0% |

Fund: 01 - General
Consolidated Expenditure Summary

| | | <u>FY 22-23 Actual</u> | <u>FY 23-24 Budget</u> | <u>FY 23-24 Projected</u> | <u>FY 24-25 Adopted</u> | <u>FY 24-25 % Change</u> |
|-----------------------------------|---------------------------------|----------------------------|----------------------------|-------------------------------|-----------------------------|------------------------------|
| 80-Capital Outlay/Projects | | | | | | |
| 8000 | Computer Hardware | \$ 19,218 | \$ 13,000 | \$ - | \$ 17,000 | 0.0% |
| 8001 | Computer Software | \$ 60,937 | \$ 63,660 | \$ - | \$ 18,741 | 0.0% |
| 8002 | Office Furniture/Equip | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 8005 | Email Remote Hosting Site | \$ 32,650 | \$ 32,650 | \$ 47,462 | \$ - | -100.0% |
| 8005 | Household Hazardous Waste | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 8007 | Retention Pond | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 8008 | City Hall Maintenance | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 8010 | Christmas Decorations | \$ - | \$ 1,000 | \$ 1,000 | \$ - | -100.0% |
| 8010 | Radio Equipment | \$ 49,387 | \$ - | \$ - | \$ - | 0.0% |
| 8010 | Strategic Retreat Fac. | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 8012 | Building Improvements | \$ 22,907 | \$ - | \$ - | \$ - | 0.0% |
| 8012 | Patrol Equipment | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 8013 | Tactical Equipment | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 8013 | RHD Streetscapes | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 8013 | Equipment | \$ - | \$ 32,000 | \$ 32,000 | \$ - | 0.0% |
| 8015 | CID Equipment | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 8020 | Children's Play Unit | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 8020 | Neighborhood Impr-Seal Coat | \$ 238,218 | \$ 260,000 | \$ 260,000 | \$ 260,000 | 0.0% |
| 8021 | Neighborhood impr-Prev Mtn | \$ 383,096 | \$ - | \$ - | \$ - | 0.0% |
| 8025 | E-Waste Program | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 8026 | Heavy Duty Truck & Equip | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 8028 | Replace AV Equip. EOC | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 8030 | Mobile Surveillance Cameras | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 8030 | Pictometry | \$ 11,343 | \$ 11,501 | \$ 14,851 | \$ 14,851 | 29.1% |
| 8030 | Fire Station Repair/Rehab | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 8033 | Body Cameras | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 8040 | Gun Range | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 8040 | Boot Buy Back Program | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 8041 | Bullet Resistant Grant Program | \$ 28,210 | \$ - | \$ - | \$ - | 0.0% |
| 8042 | SWB Rural Law Enforcement Grant | \$ 14,145 | \$ - | \$ - | \$ - | 0.0% |
| 8012 | Parks Equipment | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 8047 | Park Improvements | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Category Totals | | \$ 860,110 | \$ 413,811 | \$ 355,313 | \$ 310,592 | -24.9% |

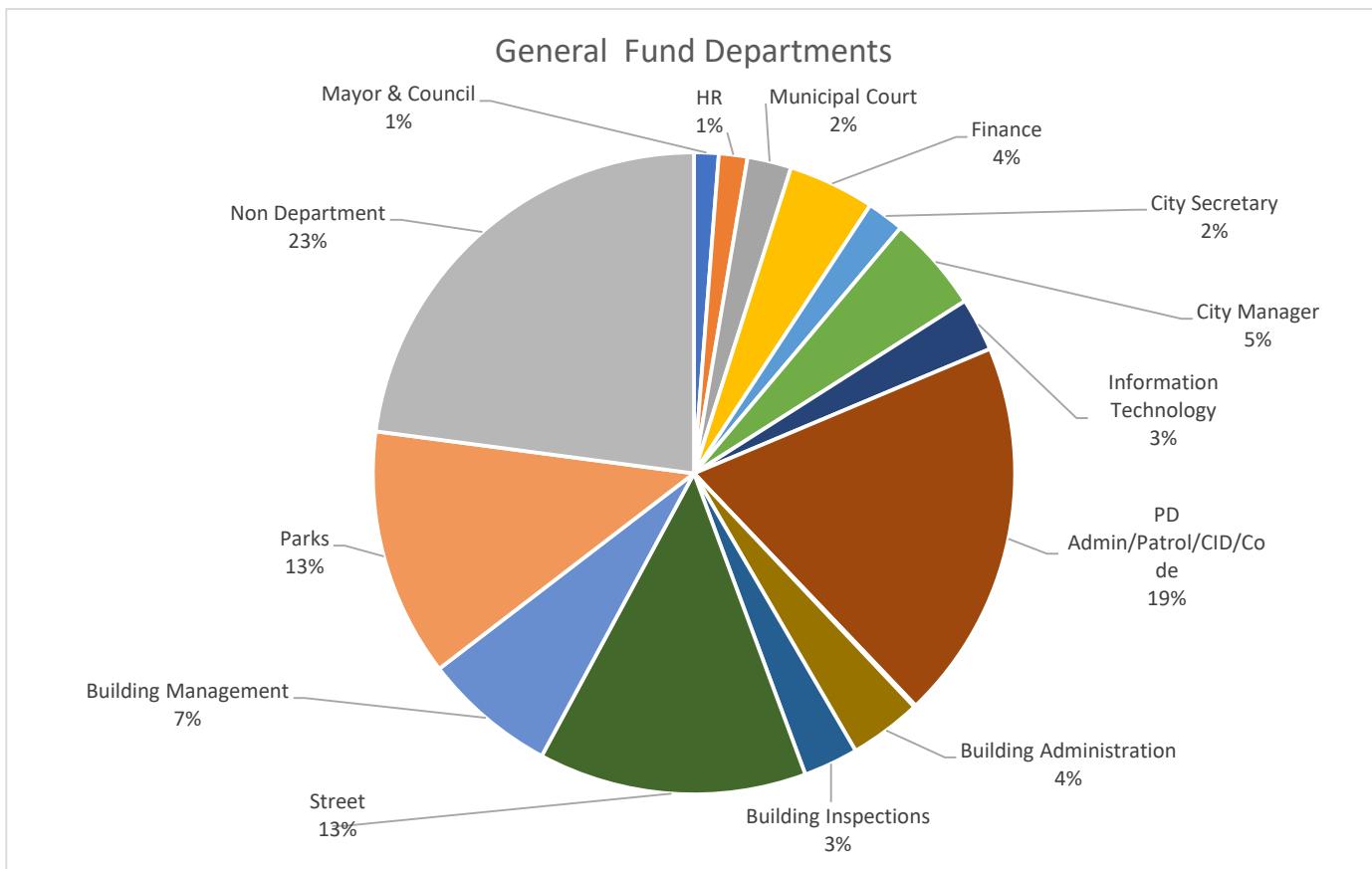
| 85-Operating Transfers | | | | | | |
|-------------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| 8505 | Trf to Pool Oper Fund | \$ 263,806 | \$ 409,505 | \$ 409,386 | \$ 421,747 | 3.0% |
| 8507 | Trf to Juvenile Case Mgr | \$ - | \$ 14,600 | \$ 20,000 | \$ 20,750 | 42.1% |
| 8507 | Trf to Stonegarden Grant | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 8509 | Trf to Borderstar Grant | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 8540 | Trf to Gen CIP Fund | \$ - | \$ 177,514 | \$ 177,514 | \$ - | 0.0% |
| 8541 | Trf to Bay Education Center | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 8550 | Trf to Compensation Study Fund | \$ - | \$ 3,775 | \$ - | \$ - | -100.0% |
| 8581 | Trf to Fleet Fund | \$ - | \$ - | \$ - | \$ 149,099 | 0.0% |
| 8571 | Trf to Winterstorm Uri | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Category Totals | | \$ 263,806 | \$ 605,394 | \$ 606,900 | \$ 591,596 | -2.3% |

| | | | | | |
|----------------------------|----------------------|----------------------|----------------------|----------------------|-------------|
| General Fund Totals | \$ 12,609,571 | \$ 14,054,621 | \$ 13,470,274 | \$ 14,939,269 | 6.3% |
|----------------------------|----------------------|----------------------|----------------------|----------------------|-------------|



GENERAL FUND- DEPARTMENT DETAIL

The following presents General Fund expenditures by Department



The Human Resources Department was broken out of the City Secretary's office in fiscal year 2023-2024.

MAYOR AND CITY COUNCIL

FY 2023-2024 ACCOMPLISHMENTS:

- ✓ Held 25 City Council meetings
- ✓ Adopted 25 Ordinances
- ✓ Adopted 17 Resolutions
- ✓ General and Special Elections

FY 2024-2025 OBJECTIVES:

- Hold 30 City Council Meetings.
- Adopt necessary Ordinances.
- Adopt necessary Resolutions.

MISSION STATEMENT

The mission of the City of Rockport, as defined by its Core Businesses, is to: provide essential utility services for daily living; protect people and property, making a safe community; respond to emergency situations; plan Rockport's future development; provide leisure and recreational opportunities; support economic expansion; preserve the "Rockport Character" – our heritage; and serve as a community information and resource center.

Fund: 01 - General**Department: Mayor & Council****Dept. Number: 602**

| | | FY 22-23 Actual | FY 23-24 Budget | FY 23-24 Projected | FY 24-25 Adopted | FY 24-25 % Change |
|------------------------------------|--------------------------------|----------------------------|----------------------------|-------------------------------|-----------------------------|------------------------------|
| 10-Personnel | | | | | | |
| 1001 | Base Pay | \$ 9,072 | \$ 7,872 | \$ 7,872 | \$ 8,266 | 5% |
| 1011 | FICA | \$ 1,061 | \$ 1,500 | \$ 1,500 | \$ 1,061 | -29% |
| 1013 | Worker's Compensation | \$ - | \$ 194 | \$ - | \$ - | -100% |
| 1020 | Car Allowance | \$ 4,800 | \$ 6,000 | \$ 6,000 | \$ 6,000 | 0% |
| Category Totals | | \$ 14,933 | \$ 15,566 | \$ 15,372 | \$ 15,327 | -2% |
| 20-Contracts & Services | | | | | | |
| 2004 | Audit | \$ 280 | \$ 280 | \$ - | \$ 500 | 79% |
| 2013 | Worker's Compensation | \$ - | \$ - | \$ - | \$ - | 0% |
| 2016 | Legal Services | \$ 39,087 | \$ 50,000 | \$ 29,167 | \$ 50,000 | 0% |
| 2020 | Community Relations | \$ 3,392 | \$ - | \$ 2,396 | \$ 2,396 | 0% |
| 2036 | Communications Services | \$ 2,500 | \$ 1,000 | \$ 583 | \$ 1,000 | 0% |
| 2042 | Organizational Dues | \$ 3,848 | \$ 4,000 | \$ - | \$ 7,000 | 75% |
| 2044 | Environ. Comm for Water Qty | \$ - | \$ - | \$ - | \$ - | 0% |
| 2046 | Contracted Services | \$ 5,776 | \$ 15,000 | \$ 8,750 | \$ 15,000 | 0% |
| 2049 | Economic Development Council | \$ 5,000 | \$ 10,000 | \$ - | \$ 16,000 | 60% |
| Category Totals | | \$ 59,882 | \$ 80,280 | \$ 40,896 | \$ 91,896 | 14% |
| 30-Supplies | | | | | | |
| 3001 | Office Supplies | \$ 1,367 | \$ 2,000 | \$ 1,000 | \$ 2,000 | 0% |
| 3018 | Computer Supplies | \$ 1,418 | \$ 2,000 | \$ 1,000 | \$ 2,000 | 0% |
| 3088 | Discretionary Items | \$ - | \$ 1,000 | \$ 583 | \$ 1,000 | 0% |
| 3050 | Emergency Mgmt/Ops Supplies | \$ - | \$ - | \$ - | \$ - | 0% |
| Category Totals | | \$ 2,785 | \$ 5,000 | \$ 2,583 | \$ 5,000 | 0% |
| 40-Travel & Training | | | | | | |
| 4001 | Schools/Seminars-Registration | \$ 12,638 | \$ 10,000 | \$ 5,833 | \$ 10,000 | 0% |
| 4003 | Schools/Seminars-Travel & Exp. | \$ 25,391 | \$ 20,000 | \$ 11,667 | \$ 20,000 | 0% |
| 4008 | Discretionary Items | \$ 143 | \$ - | \$ - | \$ - | 0% |
| Category Totals | | \$ 38,172 | \$ 30,000 | \$ 17,500 | \$ 30,000 | 0% |
| 70-Maintenance | | | | | | |
| 7044 | Trf to Fleet/ Fuel | \$ - | \$ - | \$ - | \$ 1,250 | 0% |
| 7045 | Trf to Fleet/ Vehicle Maint | \$ - | \$ - | \$ - | \$ 1,250 | 0% |
| Category Totals | | \$ - | \$ - | \$ - | \$ 2,500 | 0% |
| 80-Capital Outlay/Projects | | | | | | |
| 8001 | Computer Hardware | \$ - | \$ - | \$ - | \$ - | 0% |
| 8002 | Office Furniture/Equip. | \$ - | \$ - | \$ - | \$ - | 0% |
| Category Totals | | \$ - | \$ - | \$ - | \$ - | 0% |
| Department Totals | | \$ 115,772 | \$ 130,846 | \$ 76,351 | \$ 144,723 | 11% |

OFFICE OF CITY MANAGER

FY 2023-2024 ACCOMPLISHMENTS:

- Completed valuation and preparing for the sale of the natural gas system
- Continued construction of new City Hall
- Started the TIRZ project
- Approved new contractor for GLO Projects
- Scheduled the completion of Unspent Bond Proceeds
- Started the Main Street Visitors Kiosk and Art Installation Project

FY 2024-2025 OBJECTIVES:

- Complete the sale of the natural gas system
- Complete construction of new City Hall
- Complete the Main Street Visitors Kiosk and Art Installation Project
- Proceed with the Merchants Bonding Company Negotiations
- Proceed with Concho Street Drainage Negotiations
- Proceed with the setup of the TIRZ Board
- Update various Interlocal Agreements

MISSION STATEMENT

The City Manager serves under the direction of the City Council and is responsible for making recommendations to the Council concerning programs and policies and developing methods to ensure the effective and efficient operation of City services. The City Manager's office coordinates and administers implementation of policies, procedures and ordinances that will provide for the sustainable, managed growth of the City.

Budgeted Personnel in City Manager

| <i>Position</i> | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|--|-----------------|-----------------|-----------------|-----------------|
| <i>Full Time City Manager</i> | 1 | 1 | 1 | 1 |
| <i>Full Time Assistant to the City Manager</i> | 1 | 1 | 1 | 1 |
| <i>Full Time Executive Assistant</i> | 0 | 0 | 1 | 1 |
| <i>Part Time Community Relations</i> | 1 | 0 | 0 | 0 |

STRATEGIC PLAN – 2024-2025 TOP PRIORITIES

- *Governance* -
 - Develop a comprehensive communication strategy that leverages existing communication methods and expands to new ones while raising visibility of the City's committee structure to encourage more community participation.
- *Administration* -
 - Improve internal communication methods. Develop a staffing and organization plan to meet current and future growth. Develop a succession plan that includes training and development of employees at all levels.
 - Improve customer service for both public and internal customers.
 - Improve transparency to the public.

Fund: 01 - General**Department: Office of City Manager****Dept. Number: 608**

| | | FY 22-23 Actual | FY 23-24 Budget | FY 23-24 Projected | FY 24-25 Adopted | FY 24-25 % Change |
|----------------------------|-------------------------|----------------------------|----------------------------|-------------------------------|-----------------------------|------------------------------|
| <u>10-Personnel</u> | | | | | | |
| 1001 | Base Pay | \$ 324,160 | \$ 320,621 | \$ 320,621 | \$ 332,928 | 4% |
| 1002 | Longevity Pay | \$ 155 | \$ 370 | \$ 370 | \$ 615 | 66% |
| 1004 | Certification Pay | \$ - | \$ 4,800 | \$ 1,200 | \$ 1,200 | -75% |
| 1006 | Overtime | \$ 3,086 | \$ 1,000 | \$ 1,000 | \$ - | -100% |
| 1010 | TMRS | \$ 60,909 | \$ 62,881 | \$ 63,402 | \$ 67,160 | 7% |
| 1011 | FICA | \$ 21,388 | \$ 25,458 | \$ 25,374 | \$ 26,067 | 2% |
| 1012 | Group Medical Insurance | \$ 18,433 | \$ 27,972 | \$ 27,972 | \$ 27,972 | 0% |
| 1013 | Worker's Comp | \$ 422 | \$ 600 | \$ 5,543 | \$ 5,543 | 824% |
| 1014 | Unemployment Insurance | \$ 8,932 | \$ 810 | \$ - | \$ - | -100% |
| 1020 | Car Allowance | \$ 6,969 | \$ 6,000 | \$ 6,000 | \$ 6,000 | 0% |
| 1021 | Relocation Expenses | \$ - | \$ - | \$ - | \$ - | 0% |
| 1022 | Housing Allowance | \$ - | \$ - | \$ - | \$ - | 0% |
| 1050 | Halo Flight Expense | \$ 50 | \$ 75 | \$ 75 | \$ 75 | 0% |
| 1051 | Stipend Pay | \$ - | \$ 5,000 | \$ 2,500 | \$ - | -100% |
| Category Totals | | \$ 444,503 | \$ 455,587 | \$ 454,057 | \$ 467,560 | 3% |

20-Contracts & Services

| | | | | | | |
|------------------------|--------------------------|------------------|------------------|------------------|------------------|------|
| 2004 | Audits | \$ - | \$ 1,000 | \$ 1,000 | \$ 750 | -25% |
| 2016 | Legal Services | \$ 20,697 | \$ 10,000 | \$ 7,500 | \$ 10,000 | 0% |
| 2036 | Communications Services | \$ 3,913 | \$ 1,500 | \$ 1,750 | \$ 1,750 | 17% |
| 2045 | Contract Services | \$ 6,290 | \$ 25,000 | \$ 5,000 | \$ 35,000 | 40% |
| 2060 | Employee Recognition | \$ 734 | \$ - | \$ - | \$ - | 0% |
| 2099 | RCA Grant Administration | \$ - | \$ - | \$ - | \$ - | 0% |
| 2098 | Contingency | \$ - | \$ 20,000 | \$ 15,000 | \$ 25,000 | 25% |
| Category Totals | | \$ 31,634 | \$ 57,500 | \$ 30,250 | \$ 72,500 | 26% |

30-Supplies

| | | | | | | |
|------------------------|---------------------|-----------------|-----------------|-----------------|-----------------|----|
| 3001 | Office Supplies | \$ 1,108 | \$ 1,000 | \$ 300 | \$ 1,000 | 0% |
| 3002 | Postage | \$ 49 | \$ 300 | \$ 100 | \$ 300 | 0% |
| 3018 | Computer Supplies | \$ 4,892 | \$ 2,500 | \$ 2,500 | \$ 2,500 | 0% |
| 3088 | Discretionary Items | \$ 154 | \$ 500 | \$ 500 | \$ 500 | 0% |
| Category Totals | | | | | | |
| Category Totals | | \$ 6,202 | \$ 4,300 | \$ 3,400 | \$ 4,300 | 0% |

40-Travel & Training

| | | | | | | |
|------------------------|--------------------------------|------------------|------------------|------------------|------------------|------|
| 4001 | Schools/Seminars-Registration | \$ 7,414 | \$ 7,000 | \$ 10,000 | \$ 10,000 | 43% |
| 4002 | Dues & Subscriptions | \$ 1,063 | \$ 1,000 | \$ 2,400 | \$ 3,000 | 200% |
| 4003 | Schools/Seminars-Travel & Exp. | \$ 15,993 | \$ 10,000 | \$ 10,000 | \$ 10,000 | 0% |
| 4008 | Discretionary Items | \$ - | \$ - | \$ - | \$ - | 0% |
| Category Totals | | | | | | |
| Category Totals | | \$ 24,470 | \$ 18,000 | \$ 22,400 | \$ 23,000 | 28% |

80-Capital Outlay/Projects

| | | | | | | |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----|
| 8001 | Computer Software | \$ 23,200 | \$ - | \$ - | \$ - | 0% |
| Category Totals | | | | | | |
| Department Totals | | \$ 530,008 | \$ 535,387 | \$ 510,107 | \$ 567,360 | 6% |

OFFICE OF CITY SECRETARY

FY 2023-2024 ACCOMPLISHMENTS:

- ✓ Updated Code of Ordinances on a quarterly basis
- ✓ 100% of Council Agendas posted on the City website within 72-hour time frame
- ✓ 100% of Council Minutes/Ordinances & Resolutions posted on City website within 48 hours after approval
- ✓ Responded to Public Information Requests.
- ✓ Participated in Texas Municipal League Region 11 meetings

FY 2024-2025 OBJECTIVES:

- Create a simplified Hotel Occupancy Tax Grant Program.
- Create a Public Information Request Policy.
- Create a Paperless Agenda and Live Streaming Program to assist with a more efficient and cost-effective process.
- Create a Board and Commission Program with advertising and training for members.
- Continue posting City Ordinances, Resolutions, Agendas and Minutes on City website
- Update the Code of Ordinances on a quarterly basis
- Begin organization of records in the Laserfiche records management program
- Participate in Texas Municipal League Region 11 meetings
- City Secretary's Office to receive the Texas Municipal Clerk's Excellence Achievement Award.
- City Secretary to receive her Master's Municipal Clerk designation.
- Assist with the creation of Civic Engagement Programs.
- Review programs and processes to ensure they are effective and cost-efficient.

MISSION STATEMENT

The mission of the City Secretary's Office is to uphold a strong ethics code with high standards of support, facilitate, and strengthen the City of Rockport governmental process by:

Assisting the City Council in fulfilling its duties and responsibilities;

Improving public access to municipal records and other information;

Enhancing public participation in municipal government processes;

Safeguarding and enriching the municipal election and records management processes;

Providing continuity for Rockport city government by recording its legislative actions, both contemporary and archival, and serving as historian for the City of Rockport government.

Budgeted Personnel in City Secretary

| Position | FY 21-22 | FY 22-23 | FY 23-24 | FY24-25 |
|---|-----------------|-----------------|-----------------|----------------|
| <i>Full Time City Secretary</i> | 1 | 1 | 1 | 1 |
| <i>Full Time Assistant City Secretary</i> | 1 | 1 | 0 | 0 |
| <i>Full Time Administrative Assistant</i> | 1 | 1 | 1 | 1 |

OFFICE OF CITY SECRETARY

| Our Workload | FY 22-23 | FY 23-24 | FY 24-25 Projected |
|---|----------|----------|-----------------------|
| Number of agendas prepared | 35 | 35 | 35 |
| Number of new ordinances approved | 36 | 36 | 36 |
| Number of resolutions approved | 21 | 21 | 20 |
| Measuring Our Effectiveness | | | |
| % of agendas posted 72 hours prior to meeting | 100% | 100% | 100% |
| % of minutes completed by the next scheduled meeting | 100% | 100% | 100% |
| Civic Engagement Opportunities | | | 20 |

STRATEGIC PLAN – 2024-2025 TOP PRIORITIES

- *Governance* -
 - Develop a Strategic Plan for the City Secretary's Office to include a high-performance office, promote the office culture, civic engagement, strengthen resident involvement, accountability, compliance, integrity and ethics.
- *Administration* -
 - Develop internal working relationships with a team attitude. Maintain the compliance of the office, while creating performance indicators.
- *Department Vision* –
 - The Office of the City Secretary is committed to focusing on areas of responsibility, effectively resolving issues, and rendering exceptional customer service to citizens. The Office is an Office of Trust that champions democratic principles and sets forth aspirations to become even better than today as part of the community and the City organization.

Fund: 01 - General**Department: Office of City Secretary****Dept. Number: 607**

| | | FY 22-23 Actual | FY 23-24 Budget | FY 23-24 Projected | FY 24-25 Adopted | FY 24-25 % Change |
|------------------------------------|--------------------------------|----------------------------|----------------------------|-------------------------------|-----------------------------|------------------------------|
| 10-Personnel | | | | | | |
| 1001 | Base Pay | \$ 130,716 | \$ 73,991 | \$ 77,991 | \$ 82,688 | 12% |
| 1002 | Longevity Pay | \$ 725 | \$ 530 | \$ 625 | \$ - | -100% |
| 1004 | Certification Pay | \$ 13,140 | \$ 7,200 | \$ 2,998 | \$ - | -100% |
| 1006 | Overtime | \$ 768 | \$ - | \$ - | \$ - | 0% |
| 1010 | TMRS | \$ 25,382 | \$ 15,441 | \$ 15,719 | \$ 16,298 | 6% |
| 1011 | FICA | \$ 11,048 | \$ 6,252 | \$ 6,243 | \$ 6,326 | 1% |
| 1012 | Group Medical Insurance | \$ 18,429 | \$ 9,324 | \$ 9,324 | \$ 9,324 | 0% |
| 1013 | Worker's Compensation | \$ 628 | \$ 325 | \$ 1,395 | \$ 1,395 | 329% |
| 1021 | Mileage Reimbursement | \$ 531 | \$ 300 | \$ 300 | \$ 300 | 0% |
| 1050 | Halo Flight Expense | \$ 50 | \$ 25 | \$ 25 | \$ 25 | 0% |
| 1051 | Stipend | \$ - | \$ 1,250 | \$ 1,250 | \$ - | 0% |
| Category Totals | | \$ 201,416 | \$ 114,638 | \$ 115,870 | \$ 116,355 | 1% |
| 20-Contracts & Services | | | | | | |
| 2004 | Audit | \$ 1,260 | \$ 630 | \$ 1,000 | \$ 1,000 | 59% |
| 2009 | Election Expenses | \$ 24,365 | \$ 17,000 | \$ 17,500 | \$ 30,000 | 76% |
| 2010 | Recording Fees | \$ 976 | \$ 500 | \$ - | \$ 1,000 | 100% |
| 2012 | Publishing Fees | \$ - | \$ - | \$ - | \$ - | 0% |
| 2013 | Codification | \$ 1,294 | \$ 3,000 | \$ 1,750 | \$ 3,000 | 0% |
| 2016 | Legal Services | \$ 16,865 | \$ 7,000 | \$ 2,000 | \$ 12,000 | 71% |
| 2036 | Communications Services | \$ 2,028 | \$ - | \$ - | \$ - | 0% |
| 2045 | Contracted Services | \$ 8,094 | \$ 10,000 | \$ 5,833 | \$ 10,000 | 0% |
| 2011 | Insurance (PPL, E&O, Bonds) | \$ - | \$ 400 | \$ 1,220 | \$ 1,500 | 275% |
| 2*** | CIVIC ENGAGEMENT | \$ - | \$ - | \$ - | \$ 5,000 | 0% |
| Category Totals | | \$ 54,882 | \$ 38,530 | \$ 29,303 | \$ 63,500 | 65% |
| 30-Supplies | | | | | | |
| 3001 | Office Supplies | \$ 1,435 | \$ 5,000 | \$ 1,917 | \$ 4,000 | -20% |
| 3002 | Postage | \$ - | \$ 200 | \$ 200 | \$ 1,000 | 400% |
| 3018 | Computer Supplies | \$ 241 | \$ 2,500 | \$ 2,035 | \$ 4,000 | 60% |
| Category Totals | | \$ 1,676 | \$ 7,700 | \$ 4,152 | \$ 9,000 | 17% |
| 40-Travel & Training | | | | | | |
| 4001 | Schools/Seminars-Registration | \$ 3,890 | \$ 5,000 | \$ 1,417 | \$ 4,500 | -10% |
| 4002 | Dues & Subscriptions | \$ 910 | \$ 600 | \$ 350 | \$ 600 | 0% |
| 4003 | Schools/Seminars-Travel & Exp. | \$ 8,186 | \$ 8,750 | \$ 4,000 | \$ 8,750 | 0% |
| Category Totals | | \$ 12,985 | \$ 14,350 | \$ 5,767 | \$ 13,850 | -3% |
| 80-Capital Outlay/Projects | | | | | | |
| 8001 | Computer Hardware | \$ 5,491 | \$ 13,000 | \$ - | \$ 17,000 | 0% |
| Category Totals | | \$ 5,491 | \$ 13,000 | \$ - | \$ 17,000 | 0% |
| Department Totals | | \$ 276,451 | \$ 188,218 | \$ 155,092 | \$ 219,705 | 17% |

HUMAN RESOURCES

FY 2023-2024 ACCOMPLISHMENTS:

- ✓ Moved Employee Medical Insurance away from TXHealth to United Health Care with the help of Brinson Benefits. Save the City \$100,000+.
- ✓ Risk Management: Moved Windstorm Insurance to a new Agent, and Carrier, Saved the City \$100,000+, and increased value by 30%.

FY 2024-2025 OBJECTIVES:

- Approve updated Personnel handbook.
- Continue move toward Brinson and insurance considerations.

MISSION STATEMENT

Our mission is to foster a workplace where employees are empowered to perform at their best by creating a kind, friendly, and safe environment. We are committed to ensuring every individual feels heard, seen, and valued, enabling them to contribute meaningfully and thrive in their roles.

Budgeted Personnel in Human Resources

| <i>Position</i> | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|-----------------------------|-----------------|-----------------|-----------------|-----------------|
| <i>Full Time HR Manager</i> | 1 | 1 | 1 | 1 |

Fund: 01 - General**Department: Human Resources****Dept. Number: 603**

| | | | FY 22-23 Actual | | FY 23-24 Budget | | FY 23-24 Projected | | FY 24-25 Adopted | | FY 24-25 % Change |
|------------------------------------|--------------------------------|----|----------------------------|----------|----------------------------|----|-------------------------------|----|-----------------------------|--|------------------------------|
| 10-Personnel | | | | | | | | | | | |
| 1001 | Base Pay | \$ | - | \$ | 56,909 | \$ | 56,909 | \$ | 66,645 | | 17% |
| 1002 | Longevity Pay | \$ | - | \$ | 200 | \$ | 230 | \$ | 290 | | 45% |
| 1004 | Certification Pay | \$ | - | \$ | 13,140 | \$ | - | \$ | - | | -100% |
| 1006 | Overtime | \$ | - | \$ | - | \$ | - | \$ | - | | 0% |
| 1010 | TMRS | \$ | - | \$ | 13,368 | \$ | 11,005 | \$ | 13,193 | | -1% |
| 1011 | FICA | \$ | - | \$ | 5,412 | \$ | 5,412 | \$ | 6,130 | | 13% |
| 1012 | Group Medical Insurance | \$ | - | \$ | 9,324 | \$ | 9,324 | \$ | 9,324 | | 0% |
| 1013 | Worker's Compensation | \$ | - | \$ | 150 | \$ | - | \$ | - | | -100% |
| 1021 | Mileage Reimbursement | \$ | - | \$ | 100 | \$ | 50 | \$ | 50 | | -50% |
| 1050 | Halo Flight Expense | \$ | - | \$ | 25 | \$ | 25 | \$ | 25 | | 0% |
| 1051 | Stipend Pay | \$ | - | \$ | 1,500 | \$ | 1,500 | \$ | - | | -100% |
| Category Totals | | | \$ | - | \$ 100,128 | | \$ 84,455 | | \$ 95,657 | | -4% |
| 20-Contracts & Services | | | | | | | | | | | |
| 2012 | Publishing Fees | \$ | - | \$ | - | \$ | - | \$ | - | | 0% |
| 2013 | Workers Compensation | \$ | - | \$ | - | \$ | - | \$ | - | | 0% |
| 2016 | Legal Services | \$ | - | \$ | 5,000 | \$ | 12,000 | \$ | 10,000 | | 100% |
| 2046 | Contracted Services | \$ | - | \$ | 18,000 | \$ | 16,276 | \$ | 25,000 | | 39% |
| 2060 | Employee Recognition | \$ | - | \$ | 10,000 | \$ | 10,000 | \$ | 20,000 | | 100% |
| 2064 | Recruitment | \$ | - | \$ | 6,000 | \$ | 6,000 | \$ | 6,000 | | 0% |
| Category Totals | | | \$ | - | \$ 39,000 | | \$ 44,276 | | \$ 61,000 | | 56% |
| 30-Supplies | | | | | | | | | | | |
| 3001 | Office Supplies | \$ | - | \$ | 1,000 | \$ | 600 | \$ | 1,000 | | 0% |
| 3002 | Postage | \$ | - | \$ | 300 | \$ | 100 | \$ | 150 | | -50% |
| 3018 | Computer Supplies | \$ | - | \$ | 3,000 | \$ | 1,200 | \$ | 1,500 | | -50% |
| 3088 | Discretionary Items | \$ | - | \$ | 500 | \$ | 10 | \$ | 500 | | 0% |
| Category Totals | | | \$ | - | \$ 4,800 | | \$ 1,910 | | \$ 3,150 | | -34% |
| 40-Travel & Training | | | | | | | | | | | |
| 4001 | Schools/Seminars-Registration | \$ | - | \$ | 1,500 | \$ | 1,365 | \$ | 2,500 | | 67% |
| 4002 | Dues & Subscriptions | \$ | - | \$ | 1,000 | \$ | 250 | \$ | 1,000 | | 0% |
| 4003 | Schools/Seminars-Travel & Exp. | \$ | - | \$ | 3,000 | \$ | 2,000 | \$ | 5,000 | | 67% |
| Category Totals | | | \$ | - | \$ 5,500 | | \$ 3,615 | | \$ 8,500 | | 55% |
| 80-Capital Outlay/Projects | | | | | | | | | | | |
| 8001 | Computer Hardware | \$ | - | \$ | - | \$ | - | \$ | - | | 0% |
| 8002 | PC/Printer/Software | \$ | - | \$ | - | \$ | - | \$ | - | | 0% |
| 8008 | Office Furniture | \$ | - | \$ | - | \$ | - | \$ | - | | 0% |
| Category Totals | | | \$ | - | \$ - | | \$ - | | \$ - | | 0% |
| Department Totals | | | \$ | - | \$ 149,428 | | \$ 134,256 | | \$ 168,307 | | 13% |

MUNICIPAL COURT

FY 2023-2024 ACCOMPLISHMENTS:

- ✓ Continue Zoom hearings for non-essential Municipal Court hearing.
- ✓ Opened municipal court office to the public with new hours.
- ✓ Updated online service for the public to access paperwork needed to set up payment plans, deferrals, community service, driver's safety and criminal complaints.
- ✓ Continue video magistration and courtroom magistration for the City of Rockport.
- ✓ Began hearing in person Jury Trial according to the Supreme Court and Office of Court Administrations
- ✓ Began issuing warrants and collections according to the Supreme Court and Office of Court Administrations.
- ✓ Signed Interlocal agreement for 2nd Juvenile Case Manager
- ✓ Began holding In-Person court hearings for school cases

FY 2024-2025 OBJECTIVES:

- Continue to work with Jail on Video Magistration, along with Rockport Police Department for Summons for class C, B and A misdemeanor charges for courtroom magistration.
- Continue zoom hearing for non-essential Municipal court proceeding.
- Striving to update software program to include Judges package to include program scanning software.
- Continue issuing warrants and collections according to the Supreme Court and Office of Court Administration.
- Applying for funding for a LPC or LCDC for juveniles from COG
- Continue working with Local agency for funding for a LPC For inmates at jail.

MISSION STATEMENT

To provide timely, impartial, and accurate processing of complaints and violations filed with the City of Rockport Municipal Court. To courteously respond to requests for information from the public. To perform responsible collection of assessed fines and fees and efficient docketing of cases for adjudication.

Budgeted Personnel in Municipal Court

| <i>Position</i> | <i>FY 21-22</i> | <i>FY 22-23</i> | <i>FY 23-24</i> | <i>FY 24-25</i> |
|--|------------------------|------------------------|------------------------|------------------------|
| <i>Full Time Senior Court Clerk</i> | 1 | 1 | 1 | 1 |
| <i>Full Time Court Clerk</i> | 1 | 1 | 1 | 1 |
| <i>Full Time Warrant Officer</i> | 1 | 1 | 1 | 1 |
| <i>Part Time Court Administrator/Judge</i> | 1 | 1 | 1 | 1 |
| <i>Part Time Alternate Court Judge</i> | 1 | 1 | 1 | 1 |

MUNICIPAL COURT

STRATEGIC PLAN – 2024-2025 TOP PRIORITIES

- *Governance* -
 - Continue with the safety measures developed during COVID-19 pandemic, while communicating with the public for resolving payment arrangements, orders, and please via in person, phone and email.
- *Administration* -
 - Improve internal communication methods. Develop a staffing and organization plan to meet current and future growth. Develop a succession plan that includes training and development of employees.



Fund: 01 - General**Department: Municipal Court****Dept. Number: 605**

| | | FY 22-23 Actual | FY 23-24 Budget | FY 23-24 Projected | FY 24-25 Adopted | FY 24-25 % Change |
|------------------------------------|--------------------------------|----------------------------|----------------------------|-------------------------------|-----------------------------|------------------------------|
| 10-Personnel | | | | | | |
| 1001 | Base Pay | \$ 74,132 | \$ 80,746 | \$ 65,000 | \$ 77,925 | -3% |
| 1002 | Longevity Pay | \$ 410 | \$ 500 | \$ 470 | \$ 120 | -76% |
| 1004 | Certification Pay | \$ 1,080 | \$ 1,080 | \$ 1,205 | \$ 1,040 | -4% |
| 1005 | Part Time | \$ - | \$ - | \$ - | \$ - | 0% |
| 1006 | Overtime | \$ 127 | \$ 1,000 | \$ 4,000 | \$ 8,000 | 700% |
| 1010 | TMRS | \$ 13,126 | \$ 15,744 | \$ 13,612 | \$ 17,164 | 9% |
| 1011 | FICA | \$ 8,586 | \$ 10,000 | \$ 5,407 | \$ 6,662 | -33% |
| 1012 | Group Medical Insurance | \$ 16,920 | \$ 18,648 | \$ 18,648 | \$ 18,648 | 0% |
| 1013 | Worker's Comp | \$ 210 | \$ 250 | \$ 1,600 | \$ 1,600 | 540% |
| 1021 | Mileage Reimbursement | \$ 402 | \$ 800 | \$ 600 | \$ 600 | -25% |
| 1050 | Halo Flight Expense | \$ 50 | \$ 50 | \$ 50 | \$ 50 | 0% |
| 1051 | Stipend Pay | \$ - | \$ 2,500 | \$ - | \$ - | 0% |
| Category Totals | | \$ 115,043 | \$ 131,318 | \$ 110,591 | \$ 131,810 | 0% |
| 20-Contracts & Services | | | | | | |
| 2002 | Merchant Processing Fees | \$ 6,365 | \$ 4,500 | \$ 4,500 | \$ 4,500 | 0% |
| 2004 | Audit | \$ 530 | \$ 530 | \$ 530 | \$ 530 | 0% |
| 2009 | Jury Expenses | \$ 72 | \$ 300 | \$ 300 | \$ 300 | 0% |
| 2015 | Court Prosecutor | \$ - | \$ 25,000 | \$ 75,000 | \$ 25,000 | 0% |
| 2016 | Legal Services | \$ 293 | \$ 1,000 | \$ - | \$ 1,000 | 0% |
| 2018 | Court Administrator | \$ 16,068 | \$ 17,047 | \$ 17,047 | \$ 17,558 | 3% |
| 2019 | Court Judges | \$ 21,840 | \$ 23,690 | \$ 23,690 | \$ 24,400 | 3% |
| 2036 | Communication Services | \$ 2,162 | \$ 500 | \$ 500 | \$ 500 | 0% |
| 2046 | Contracted Services | \$ 8,885 | \$ 12,000 | \$ 12,000 | \$ 12,000 | 0% |
| 2047 | Juvenile Case Worker | \$ - | \$ 30,000 | \$ - | \$ 30,000 | 0% |
| Category Totals | | \$ 56,214 | \$ 114,567 | \$ 133,567 | \$ 115,788 | 1% |
| 30-Supplies | | | | | | |
| 3001 | Office Supplies | \$ 4,726 | \$ 2,000 | \$ 2,000 | \$ 2,000 | 0% |
| 3002 | Postage | \$ 1,096 | \$ 1,500 | \$ 1,500 | \$ 1,500 | 0% |
| 3004 | Recreation Programs | \$ - | \$ 2,000 | \$ 2,000 | \$ 2,000 | 0% |
| 3018 | Computer Supplies | \$ 1,586 | \$ - | \$ 2,604 | \$ 2,604 | 0% |
| 3050 | Emergency Mgmt/Ops Supplies | \$ - | \$ - | \$ - | \$ - | 0% |
| 3*** | Special Event Supplies | \$ - | \$ - | \$ - | \$ - | 0% |
| Category Totals | | \$ 7,408 | \$ 5,500 | \$ 8,104 | \$ 8,104 | 47% |
| 40-Travel & Training | | | | | | |
| 4001 | Schools/Seminars-Registration | \$ 1,420 | \$ 1,500 | \$ 1,500 | \$ 1,500 | 0% |
| 4002 | Dues & Subscriptions | \$ 180 | \$ 500 | \$ 500 | \$ 500 | 0% |
| 4003 | Schools/Seminars-Travel & Exp. | \$ 1,909 | \$ 1,500 | \$ 1,500 | \$ 1,500 | 0% |
| Category Totals | | \$ 3,509 | \$ 3,500 | \$ 3,500 | \$ 3,500 | 0% |
| 80-Capital Outlay/Projects | | | | | | |
| 8001 | Computer Software | \$ - | \$ - | \$ - | \$ - | 0% |
| 8002 | Office Furniture/Equip | \$ - | \$ - | \$ - | \$ - | 0% |
| Category Totals | | \$ - | \$ - | \$ - | \$ - | 0% |
| Department Totals | | \$ 182,174 | \$ 254,885 | \$ 255,762 | \$ 259,202 | 2% |

FINANCE

FY 2023-2024 ACCOMPLISHMENTS:

- ✓ Enhance financial transparency through relevance, understandability, timeliness, consistency, reliability, and reporting
- ✓ Enhanced implementation of Financial Transparency portal on City website
- ✓ Implemented hard budget checking.

FY 2024-2025 OBJECTIVES:

- Receive an unmodified opinion on the Annual Comprehensive Financial Report (ACFR)
- Maintain the high standard and level of financial reporting for obtaining GFOA “*Certificate of Achievement for Excellence in Financial Reporting*”
- Maintain the high standard and level of the annual budget document for obtaining GFOA “*Distinguished Budget Presentation Award*”
- Continue to update financial policies and procedures

MISSION STATEMENT

The mission of the Finance Department is to maintain the financial integrity of the City and to provide financial management and policies, administration, audit, and support services to City departments and other customers so that they can accomplish their goals and objectives.

Budgeted Personnel in Finance

| Position | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|----------|----------|----------|----------|
| <i>Full Time Finance Director</i> | 1 | 1 | 1 | 1 |
| <i>Full Time Controller</i> | 0 | 1 | 1 | 1 |
| <i>Full Time Financial Management Analyst</i> | 0 | 0 | 0 | 1 |
| <i>Full Time Accounting Technician</i> | 1 | 1 | 1 | 1 |

FINANCE

| Our Workload | FY22-23 | FY23-24 | FY24-25 Projected |
|--|---------|---------|----------------------|
| Number of invoices processed | 8,567 | 9,634 | 9,800 |
| Number of vendor checks issued | 4,809 | 4,817 | 4,900 |
| Number of payroll checks/ACH issued | 4,337 | 4,249 | 4,400 |
| Number of bank statements balanced | 60 | 60 | 60 |
| Number of manual journal entries | 2,800 | 2,693 | 2,800 |
| Number of procurement card purchases processed | 1,935 | 1,834 | 3,000 |
| Measuring Our Effectiveness | | | |
| GFOA's Distinguished Budget Presentation Award received | - | - | 1 |
| GFOA's Excellence in Financial Reporting Award received | - | - | 1 |
| Percentage of Financial Statements issued by 15th of the following month | 85% | 85% | 100% |
| Audit received a clean opinion | Yes | Yes | Yes |
| Federal and state payments made on time | 100% | 100% | 100% |
| Vendor invoices paid within 10 days of receipt | 85% | 90% | 100% |

STRATEGIC PLAN – 2024-2025 TOP PRIORITIES

- *Governance* -
 - Develop a comprehensive communication strategy that leverages existing communication methods and expands to new ones while raising visibility of the City's committee structure to encourage more community participation.
- *Administration* -
 - Improve internal communication methods. Develop a staffing and organization plan to meet current and future growth. Develop a succession plan that includes training and development of employees.

Fund: 01 - General**Department: Office of Finance & Accounting****Dept. Number: 606**

| | | FY 22-23 | FY 23-24 | FY 23-24 | FY 24-25 | FY 24-25 |
|------------------------|--------------------------|-------------------|-------------------|-------------------|-------------------|-----------------|
| | | <u>Actual</u> | <u>Budget</u> | <u>Projected</u> | <u>Adopted</u> | <u>% Change</u> |
| 10-Personnel | | | | | | |
| 1001 | Base Pay | \$ 269,645 | \$ 301,340 | \$ 275,000 | \$ 306,961 | 2% |
| 1002 | Longevity Pay | \$ 2,640 | \$ 2,640 | \$ 575 | \$ 770 | -71% |
| 1004 | Certification/Degree Pay | \$ 10,915 | \$ 4,200 | \$ 4,200 | \$ 4,200 | 0% |
| 1005 | Part-Time/Intern | \$ - | \$ - | \$ - | \$ - | 0% |
| 1006 | Overtime | \$ 92 | \$ - | \$ 587 | \$ - | 0% |
| 1010 | TMRS | \$ 50,503 | \$ 58,231 | \$ 53,998 | \$ 61,482 | 6% |
| 1011 | FICA | \$ 20,802 | \$ 23,576 | \$ 21,582 | \$ 23,863 | 1% |
| 1012 | Group Medical Insurance | \$ 31,704 | \$ 37,296 | \$ 37,296 | \$ 37,296 | 0% |
| 1013 | Worker's Comp | \$ 445 | \$ 445 | \$ 5,311 | \$ 5,300 | 1091% |
| 1014 | Unemployment Insurance | \$ 2,815 | \$ - | \$ 2,320 | \$ - | 0% |
| 1020 | Car Allowance | \$ 2,215 | \$ 3,600 | \$ - | \$ - | -100% |
| 1021 | Mileage Reimbursement | \$ 1,132 | \$ 1,500 | \$ 1,200 | \$ 1,200 | -20% |
| 1050 | Halo Flight Expense | \$ 100 | \$ 125 | \$ 100 | \$ 100 | -20% |
| 1051 | Stipend Pay | \$ - | \$ 3,600 | \$ - | \$ - | 0% |
| Category Totals | | \$ 393,009 | \$ 436,553 | \$ 402,169 | \$ 441,171 | 1% |

20-Contracts & Services

| | | | | | | |
|------------------------|------------------------|------------------|------------------|------------------|------------------|------|
| 2001 | Bank Service Charges | \$ 889 | \$ 1,500 | \$ 1,300 | \$ 1,300 | -13% |
| 2004 | Audits | \$ 3,000 | \$ 3,000 | \$ 3,500 | \$ 2,000 | -33% |
| 2016 | Legal Services | \$ 13 | \$ 100 | \$ 100 | \$ 100 | 0% |
| 2036 | Communication Services | \$ 3,402 | \$ 1,000 | \$ 1,000 | \$ 4,000 | 300% |
| 2046 | Contracted Services | \$ 34,091 | \$ 33,000 | \$ 38,800 | \$ 41,000 | 24% |
| Category Totals | | \$ 41,396 | \$ 38,600 | \$ 44,700 | \$ 48,400 | 25% |

30-Supplies

| | | | | | | |
|------------------------|-------------------|-----------------|-----------------|-----------------|-----------------|-------|
| 3001 | Office Supplies | \$ 4,130 | \$ 3,500 | \$ 4,500 | \$ 4,500 | 29% |
| 3002 | Postage | \$ 90 | \$ 94 | \$ 1,200 | \$ 1,200 | 1177% |
| 3018 | Computer Supplies | \$ 2,792 | \$ 4,000 | \$ 4,000 | \$ 4,000 | 0% |
| Category Totals | | \$ 7,012 | \$ 7,594 | \$ 9,700 | \$ 9,700 | 28% |

40-Travel & Training

| | | | | | | |
|------------------------|--------------------------------|-----------------|------------------|-----------------|------------------|--------|
| 4001 | Schools/Seminars-Registration | \$ 3,612 | \$ 6,000 | \$ 4,000 | \$ 5,000 | -16.7% |
| 4002 | Dues & Subscriptions | \$ 751 | \$ 1,300 | \$ 1,300 | \$ 1,300 | 0.0% |
| 4003 | Schools/Seminars-Travel & Exp. | \$ 4,419 | \$ 4,600 | \$ 4,600 | \$ 4,600 | 0.0% |
| Category Totals | | \$ 8,782 | \$ 11,900 | \$ 9,900 | \$ 10,900 | -8.4% |

80-Capital Outlay/Projects

| | | | | | | |
|--------------------------|------------------------|-------------------|-------------------|-------------------|-------------------|------|
| 8000 | Computer Hardware | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 8001 | Computer Software* | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 8002 | Office Furniture/Equip | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Category Totals | | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Department Totals | | \$ 450,198 | \$ 494,647 | \$ 466,469 | \$ 510,171 | 3.1% |

INFORMATION TECHNOLOGY

FY 2023-2024 ACCOMPLISHMENTS:

- ✓ Replaced 15 Desktop PCs with new, faster models
- ✓ Coordinated fiber and phone line install for new City Hall
- ✓ Coordinated 1GB Internet connection for new City Hall
- ✓ Upgraded internet access from 150MBps to 1GBps at RSC – JUL23
- ✓ Well over 1000 tickets closed during the year
- ✓ Onboarded FortiSOC (Strategic Operations Center)
- ✓ Hired and trained Desktop Support Technician
- ✓ Assisted with PD move from PTS to Incode Public Safety
- ✓ Continuing cybersecurity training and testing resulted in a marked reduction in clicks on simulated malware test emails

FY 2024-2025 OBJECTIVES:

- Complete data network install at new City Hall
- Install and configure new Firewall at new City Hall
- Assist departments with move to new City Hall
- Day to day PC and network support
- Upgrade internet access at RSC from 1GBPS to 2GBPS
- Replace 20% of the City computers with new, faster machines
- Further harden City network against internal and external threats
- Implement load balancing between the RSC and City Hall networks
- Stabilize and secure new City Hall network
- Upgrade City Laserfiche and move it to a new server
- Upgrade PD Laserfiche and move it to a new server
- Develop Information Technology Department Operations Manual
- Install High Availability servers to prevent server downtime

MISSION STATEMENT

To be a department trusted to provide technology services that are reliable, accurate, and easy to use that will allow city employees to perform their jobs efficiently, which directly improves the lives of Rockport's citizens.

Budgeted Personnel in Information Technology

| Position | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|-----------------|-----------------|-----------------|-----------------|
| <i>Information Technology Director</i> | 1 | 1 | 1 | 1 |
| <i>Full Time Network Administrator</i> | 0 | 0 | 1 | 0 |
| <i>Full Time Desktop Support Technician</i> | 1 | 1 | 1 | 1 |
| <i>Part Time Desktop Support Technician</i> | 1 | 1 | 0 | 0 |

INFORMATION TECHNOLOGY

| Our Workload | FY21-22 | FY22-23 | FY23-24 Projected |
|---|---------|---------|-------------------|
| Number of IT service requests | 1400 | 1000 | 1400 |
| Number of computers in service | 120 | 150 | 180 |
| Cellular devices in service | 130 | 140 | 140 |
| Measuring Our Effectiveness | | | |
| No major gaps in security or effectiveness | 100% | 100% | 100% |
| Consistent data security | 100% | 100% | 100% |
| Outside contractors' work completed in a timely manner | 100% | 100% | 100% |

STRATEGIC PLAN – 2024-2025 TOP PRIORITIES

- *Governance* -
 - Improve the skill sets and capabilities of IT Department staff to improve operational efficiency and reduce possible internal and external data threats
- *Administration* -
 - Improve internal communication methods. Develop a staffing and organization plan to meet current and future growth. Develop a succession plan that includes training and development of employees.

Fund: 01 - General**Department: Information & Technology****Dept. Number: 609**

| | | FY 22-23 <u>Actual</u> | FY 23-24 <u>Budget</u> | FY 23-24 <u>Projected</u> | FY 24-25 <u>Adopted</u> | FY 24-25 <u>% Change</u> |
|------------------------|--------------------------|-----------------------------------|-----------------------------------|--------------------------------------|------------------------------------|-------------------------------------|
| 10-Personnel | | | | | | |
| 1001 | Base Pay | \$ 162,046 | \$ 161,013 | \$ 152,777 | \$ 147,029 | -9% |
| 1002 | Longevity Pay | \$ 605 | \$ 550 | \$ 550 | \$ 625 | 14% |
| 1004 | Certification/Degree Pay | \$ 3,000 | \$ 4,000 | \$ 1,154 | \$ - | 0% |
| 1005 | Part Time | \$ 747 | \$ - | \$ - | \$ 5,400 | 0% |
| 1006 | Overtime | \$ 8,086 | \$ 9,000 | \$ 500 | \$ 500 | -94% |
| 1010 | TMRS | \$ 30,575 | \$ 32,228 | \$ 29,849 | \$ 30,266 | -6% |
| 1011 | FICA | \$ 12,942 | \$ 13,354 | \$ 12,086 | \$ 11,747 | -12% |
| 1012 | Group Medical Insurance | \$ 18,433 | \$ 18,648 | \$ 18,648 | \$ 18,648 | 0% |
| 1013 | Worker's Compensation | \$ 376 | \$ 624 | \$ 2,944 | \$ 2,944 | 372% |
| 1021 | Mileage | \$ - | \$ - | \$ - | \$ - | 0% |
| 1050 | Halo Flight Expense | \$ 50 | \$ 50 | \$ 50 | \$ 50 | 0% |
| 1051 | Stipend Pay | \$ - | \$ 2,500 | \$ 3,000 | \$ - | 0% |
| Category Totals | | \$ 236,859 | \$ 241,967 | \$ 221,557 | \$ 217,209 | -10% |

20-Contracts & Services

| | | | | | | |
|------------------------|-------------------------|------------------|------------------|------------------|------------------|-----------|
| 2004 | Audits | \$ 620 | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0% |
| 2036 | Communications Services | \$ 4,430 | \$ 5,500 | \$ 5,500 | \$ 5,500 | 0% |
| 2045 | Contracted Services | \$ 39,610 | \$ 54,500 | \$ 54,500 | \$ 58,000 | 6% |
| 2047 | Telephone | \$ - | \$ 2,000 | \$ 2,000 | \$ 2,000 | 0% |
| Category Totals | | \$ 44,660 | \$ 63,000 | \$ 63,000 | \$ 66,500 | 6% |

30-Supplies

| | | | | | | |
|------------------------|-------------------|------------------|-----------------|-----------------|------------------|------------|
| 3001 | Office Supplies | \$ 644 | \$ 2,000 | \$ 244 | \$ 3,000 | 50% |
| 3018 | Computer Supplies | \$ 11,345 | \$ 7,000 | \$ 7,602 | \$ 7,000 | 0% |
| Category Totals | | \$ 11,989 | \$ 9,000 | \$ 7,846 | \$ 10,000 | 11% |

40-Travel & Training

| | | | | | | |
|------------------------|--------------------------------|-----------------|------------------|------------------|-----------------|-------------|
| 4001 | Schools/Seminars-Registration | \$ 2,398 | \$ 8,000 | \$ 8,000 | \$ 4,000 | -50% |
| 4002 | Dues & Subscriptions | \$ 153 | \$ 500 | \$ 500 | \$ 500 | 0% |
| 4003 | Schools/Seminars-Travel & Exp. | \$ 1,956 | \$ 3,000 | \$ 3,000 | \$ 3,000 | 0% |
| Category Totals | | \$ 4,507 | \$ 11,500 | \$ 11,500 | \$ 7,500 | -35% |

50-Intergovernmental Trfs

| | | | | | | |
|------------------------|-------------------------|-----------------|-------------|-------------|-------------|-----------|
| 5080 | Trf to Veh & Equip Fund | \$ 3,145 | \$ - | \$ - | \$ - | 0% |
| Category Totals | | \$ 3,145 | \$ - | \$ - | \$ - | 0% |

Fund: 01 - General**Department: Information & Technology****Dept. Number: 609****70-Maintenance**

| | | | | | | |
|------------------------|-----------------------------------|-----------------|------------------|------------------|------------------|----|
| 7044 | Transfer to Fleet - Fuel | \$ 1,051 | \$ 7,000 | \$ 7,000 | \$ 7,000 | 0% |
| 7045 | Transfer to Fleet - Vehicle Maint | \$ 1,054 | \$ 5,700 | \$ 5,700 | \$ 5,700 | 0% |
| Category Totals | | \$ 2,105 | \$ 12,700 | \$ 12,700 | \$ 12,700 | 0% |

80-Capital Outlay/Projects

| | | | | | | |
|--------------------------|-----------------------|-------------------|-------------------|-------------------|-------------------|-----|
| 8001 | Computer Hardware | \$ - | \$ - | \$ - | \$ - | 0% |
| 8002 | PC/Printer/Software | \$ - | \$ - | \$ - | \$ - | 0% |
| 8010 | Office Furniture/Bldg | \$ - | \$ - | \$ - | \$ - | 0% |
| 8025 | E-Waste Program | \$ - | \$ - | \$ - | \$ - | 0% |
| Category Totals | | \$ - | \$ - | \$ - | \$ - | 0% |
| Department Totals | | \$ 303,264 | \$ 338,167 | \$ 316,603 | \$ 313,909 | -7% |

POLICE DEPARTMENT



POLICE - ADMINISTRATION

FY 2023-2024 ACCOMPLISHMENTS:

- ✓ Completed first row of Concept Two rower physical agility testing with all officers passing
- ✓ Completed a full update and re-work of the RPD General Policy Manual
- ✓ Completed one full year of burglary alarm ordinance enforcement and monitoring, reporting a major decline in false alarm activations
- ✓ Implementation of the quartermaster system is nearly complete, with improvements to uniform tracking and availability
- ✓ Fiscal and physical progress continues for the implementation of the new Records Management and Computer-Aided Dispatch software

FY 2024-2025 OBJECTIVES:

- 1) Finalize quartermaster system to increase efficiency
- 2) Continue working to finalize Records Management and Computer Aided Dispatch software implementation
- 3) Secure funding for the department radio project to ensure future functionality as well as Federal compliance
- 4) Review ordinances pertaining to the department, such as burglary alarms, unclaimed property, and wrecker ordinance to revise and modernize

MISSION STATEMENT

The mission of the Rockport Police Department is to promote safety and security for all people who live, visit, and work in Rockport by protecting life and property, preserving the public peace, reducing crime and the fear of crime, and providing needed community services with the highest level of professionalism and ethical standards.

Budgeted Personnel in Police - Administration

| <i>Position</i> | <i>FY 21-22</i> | <i>FY 22-23</i> | <i>FY 23-24</i> | <i>FY 24-25</i> |
|---|-----------------|-----------------|-----------------|-----------------|
| <i>Full Time Police Chief</i> | 1 | 1 | 1 | 1 |
| <i>Full Time Lieutenant - Admin</i> | 1 | 1 | 1 | 1 |
| <i>Full Time Administrative Coordinator</i> | 1 | 1 | 1 | 1 |
| <i>Full Time Property & Evidence Technician</i> | 1 | 1 | 1 | 1 |
| <i>Full Time Records Technician</i> | 1 | 1 | 1 | 1 |

POLICE - ADMINISTRATION

| Property and Evidence | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Estimated | 2025 Projected |
|------------------------|----------------|----------------|----------------|----------------|-------------------|-------------------|
| Held or Pending | * | * | * | 3300 | 3966 | 4122 |
| Intake | 906 | 958 | 761 | 922 | 732 | 855 |
| Destroyed | * | * | * | 256** | 576** | 416 |
| All Other | * | * | * | * | * | * |

- *Denotes data unavailable
- **Denotes partial data available

| Alarms | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Estimated | 2025 Projected |
|--------------------------------|----------------|----------------|----------------|----------------|-------------------|-------------------|
| Alarm Calls Dispatched* | 893 | 990 | 876 | 631 | 487 | 401 |
| Alarm Calls False* | 891 | 988 | 867 | 604 | 477 | 394 |
| % Alarms False* | 99.70% | 99.70% | 99% | 96% | 97.90% | 98% |

- * Denotes possible error in CAD entry for various alarm call types
- **Denotes an anticipated 10% decrease due to active enforcement of alarm ordinance

| Admin Workload | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Estimated | 2025 Projected |
|--------------------------|----------------|----------------|----------------|----------------|-------------------|-------------------|
| Public Activities | * | * | 28 | 39 | 27 | 30 |

- *Denotes records not available
- **Denotes civic group meetings and presentations cancelled or not scheduled due to COVID-19

STRATEGIC PLAN – 2024-2025 TOP PRIORITIES

- *Economic Development* -
 - **Work with area partners to create a comprehensive economic development strategy. Partners would include schools, county, navigation district, Town of Fulton, property owners and developers.**
- *Governance* -
 - **Develop a comprehensive communication strategy that leverages existing communication methods and expands to new ones while raising visibility of the City's committee structure to encourage more community participation.**
- *Administration* -
 - **Improve internal communication methods. Develop a staffing and organization plan to meet current and future growth. Develop a succession plan that includes training and development of employees.**

Fund: 01 - General**Department: Police - Administration****Dept. Number: 611**

| | | FY 22-23 | FY 23-24 | FY 23-24 | FY 24-25 | FY 24-25 |
|------------------------------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|-----------------|
| | | <u>Actual</u> | <u>Budget</u> | <u>Projected</u> | <u>Adopted</u> | <u>% Change</u> |
| 10-Personnel | | | | | | |
| 1001 | Base Pay | \$ 247,129 | \$ 357,677 | \$ 305,480 | \$ 338,999 | -5% |
| 1002 | Longevity Pay | \$ 1,195 | \$ 3,750 | \$ 3,750 | \$ 2,150 | -43% |
| 1004 | Certification Pay | \$ 16,740 | \$ 24,540 | \$ 14,540 | \$ 9,000 | -63% |
| 1006 | Overtime | \$ 217 | \$ 750 | \$ 750 | \$ 788 | 5% |
| 1010 | TMRS | \$ 46,334 | \$ 73,070 | \$ 62,503 | \$ 69,169 | -5% |
| 1011 | FICA | \$ 17,674 | \$ 29,584 | \$ 25,208 | \$ 26,847 | -9% |
| 1012 | Group Medical Insurance | \$ 26,537 | \$ 46,620 | \$ 46,620 | \$ 46,620 | 0% |
| 1013 | Worker's Compensation | \$ 5,988 | \$ 10,000 | \$ 6,721 | \$ 6,721 | -33% |
| 1022 | Housing Allowance | \$ - | \$ - | \$ - | \$ - | 0% |
| 1050 | Halo Flight Expense | \$ 75 | \$ 125 | \$ 75 | \$ 125 | 0% |
| 1051 | Stipend Pay | \$ - | \$ 6,290 | \$ 5,000 | \$ - | -100% |
| Category Totals | | \$ 361,888 | \$ 552,406 | \$ 470,647 | \$ 500,418 | -9% |
| 20-Contracts & Services | | | | | | |
| 2004 | Audits | \$ 7,260 | \$ 7,800 | \$ 7,260 | \$ 7,800 | 0% |
| 2011 | Insurance | \$ 25,965 | \$ 25,000 | \$ 20,024 | \$ 25,000 | 0% |
| 2012 | Publishing Fees | \$ - | \$ 100 | \$ - | \$ 100 | 0% |
| 2016 | Legal Services | \$ 7,048 | \$ 5,526 | \$ 13 | \$ 10,000 | 81% |
| 2031 | Employee Exams | \$ - | \$ 1,500 | \$ 3,200 | \$ 3,200 | 113% |
| 2033 | Prisoner Expenses | \$ 4,420 | \$ 5,000 | \$ 5,000 | \$ 5,000 | 0% |
| 2036 | Communications Services | \$ 5,126 | \$ 3,000 | \$ 1,205 | \$ 5,000 | 67% |
| 2045 | Contract Services | \$ 140,687 | \$ 90,676 | \$ 120,000 | \$ 121,269 | 34% |
| 2057 | Employee Medical Expenses | \$ 4,600 | \$ - | \$ - | \$ 4,800 | 0% |
| Category Totals | | \$ 195,106 | \$ 138,602 | \$ 156,702 | \$ 182,169 | 31% |
| 30-Supplies | | | | | | |
| 3001 | Office Supplies | \$ 12,178 | \$ 10,500 | \$ 10,000 | \$ 10,500 | 0% |
| 3002 | Postage | \$ 2,042 | \$ 1,200 | \$ 1,200 | \$ 1,200 | 0% |
| 3004 | Range Supplies | \$ 8,594 | \$ 5,000 | \$ 10,000 | \$ 10,000 | 100% |
| 3005 | Ammunition | \$ 19,795 | \$ 18,000 | \$ 1,800 | \$ 18,000 | 0% |
| 3006 | Uniforms | \$ 991 | \$ 1,210 | \$ 4,000 | \$ 4,500 | 272% |
| 3008 | Operational Supplies | \$ 203 | \$ 2,000 | \$ 1,000 | \$ 1,000 | -50% |
| 3018 | Computer Supplies | \$ 2,929 | \$ 3,000 | \$ 7,000 | \$ 6,000 | 100% |
| 3028 | Publications | \$ 948 | \$ 2,000 | \$ 2,000 | \$ 2,000 | 0% |
| 3047 | Water Safety | \$ 2,229 | \$ 2,000 | \$ 10,000 | \$ 10,000 | 400% |
| 3050 | Emergency Mgmt/Ops Supplies | \$ - | \$ - | \$ - | \$ 10,000 | 0% |
| Category Totals | | \$ 49,910 | \$ 44,910 | \$ 47,000 | \$ 73,200 | 63% |

Fund: 01 - General**Department: Police - Administration****Dept. Number: 611****40-Travel & Training**

| | | | | | | |
|------------------------|--------------------------------|------------------|------------------|------------------|------------------|-------------|
| 4001 | Schools/Seminars-Registration | \$ 5,797 | \$ 7,000 | \$ 7,000 | \$ 7,000 | 0.0% |
| 4002 | Dues & Subscriptions | \$ 1,873 | \$ 2,500 | \$ 2,500 | \$ 2,500 | 0.0% |
| 4003 | Schools/Seminars-Travel & Exp. | \$ 9,104 | \$ 10,000 | \$ 12,000 | \$ 10,000 | 0.0% |
| 4004 | Leose Training | \$ - | \$ 1,910 | \$ 2,000 | \$ 2,000 | 4.7% |
| Category Totals | | \$ 16,774 | \$ 21,410 | \$ 23,500 | \$ 21,500 | 0.4% |

50-Intergovernmental Trfs

| | | | | | | |
|------------------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| 5080 | Trf to Veh & Equip Fund | \$ 204,167 | \$ - | \$ - | \$ - | 0.0% |
| 5081 | Trf to City/County Dispatch | \$ 562,429 | \$ 554,153 | \$ 582,930 | \$ 503,890 | -9.1% |
| Category Totals | | \$ 766,595 | \$ 554,153 | \$ 582,930 | \$ 503,890 | -9.1% |

70-Maintenance

| | | | | | | |
|------------------------|-----------------------------|------------------|------------------|-------------------|------------------|-------------|
| 7044 | Trf to Fleet/ Fuel | \$ 7,253 | \$ 9,000 | \$ 9,000 | \$ 9,000 | 0.0% |
| 7045 | Trf to Fleet/ Vehicle Maint | \$ 11,942 | \$ 4,122 | \$ 4,122 | \$ 4,122 | 0.0% |
| 7046 | Police Station Maint | \$ 19,693 | \$ 72,474 | \$ 120,000 | \$ 77,000 | 6.2% |
| Category Totals | | \$ 38,888 | \$ 85,596 | \$ 133,122 | \$ 90,122 | 5.3% |

Maintenance & Operations

| | | | | |
|---------------------|---------------------|---------------------|---------------------|--------------|
| \$ 1,429,160 | \$ 1,397,077 | \$ 1,413,901 | \$ 1,371,299 | -1.8% |
|---------------------|---------------------|---------------------|---------------------|--------------|

80-Capital Outlay/Projects

| | | | | | | |
|--------------------------|------------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| 8001 | Computer Software** | \$ 37,737 | \$ 63,660 | \$ - | \$ 18,741 | -70.6% |
| 8010 | Radio & Communication | \$ 49,387 | \$ - | \$ - | \$ - | 0.0% |
| 8002 | Office Furniture/Equip | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Category Totals | | \$ 87,124 | \$ 63,660 | \$ - | \$ 18,741 | -70.6% |
| Department Totals | | \$ 1,516,284 | \$ 1,460,737 | \$ 1,413,901 | \$ 1,390,040 | -4.8% |

POLICE – PATROL DIVISION

FY 2023-2024 ACCOMPLISHMENTS:

- ✓ Purchased and put into service basic breaching tools for all patrol units.
- ✓ Purchased and put into service new pursuit prevention devices.
- ✓ Completed all required TPCA Accreditation training for sworn personnel.
- ✓ Completed required ALERRT training for current TCOLE training period.
- ✓ Had one Lieutenant complete 3-phase Law Enforcement Management Institute of Texas program

FY 2024-2025 OBJECTIVES:

- Hire and fill all open officer positions
- Continue to identify training gaps and needs and continue to exceed standards
- Continue to nominate senior Lieutenants for advanced leadership training, i.e., FBI National Academy, Law Enforcement Management of Texas, etc.
- Look into outfitting all patrol units with AED devices.

MISSION STATEMENT

The mission of the Rockport Police Department is to promote safety and security for all people who live, visit, and work in Rockport by protecting life and property, preserving the public peace, reducing crime and the fear of crime, and providing needed community services with the highest level of professionalism and ethical standards.

Budgeted Personnel in Police - Patrol

| <i>Position</i> | <i>FY 21-22</i> | <i>FY 22-23</i> | <i>FY 23-24</i> | <i>FY 24-25</i> |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|
| <i>Full Time Captain</i> | 1 | 1 | 1 | 1 |
| <i>Full Time Lieutenant</i> | 4 | 4 | 4 | 4 |
| <i>Full Time Police Officer</i> | 14 | 14 | 14 | 14 |

POLICE – PATROL DIVISION

| Our Workload | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|--------|---------|---------|---------|-----------|-----------|
| | Actual | Actual | Actual | Actual | Estimated | Projected |
| Calls for Service | 12743 | 16492 | 9831 | 8221 | 9000 | 10000 |
| Reports Taken | 1674 | 1730 | 1562 | 1179 | 1300 | 1500 |
| Citations Issued | 3308 | 2515 | 1583 | 1000 | 1200 | 1500 |
| Warnings Issued | 5197 | 3919 | 3988 | 4052 | 4500 | 5000 |
| Custodial Arrests | 414 | 494 | 601 | 392 | 500 | 600 |
| DWI Arrests | 40 | 55 | 55 | 38 | 50 | 55 |
| Miles Patrolled | * | 265,000 | 235,000 | 273,710 | 300,000 | 325,000 |
| Measuring Our Effectiveness | | | | | | |
| Average Response Time to Non-Emergency Calls | ** | ** | ** | ** | ** | 7 Mins |
| Average Response Time to Emergency Calls | ** | ** | ** | ** | < 5 Mins | 3 |
| Complaints Filed | 3 | 4 | 4 | 7 | 3 | 5 |
| Complaints Exonerated | 0 | 0 | 0 | 0 | 0 | 0 |
| Complaints Unfounded | 3 | 0 | 1 | 3 | 3 | 0 |
| Complaints N/S | 0 | 1 | 0 | 1 | 0 | 0 |
| Complaints Sustained | 0 | 3 | 3 | 3 | 0 | 0 |

*Denotes information unavailable

**Denotes data unreliable and information unavailable

STRATEGIC PLAN – 2024-2025 TOP PRIORITIES

- *Economic Development* –
 - Work with area partners to create a comprehensive economic development strategy. Partners would include schools, county, navigation district, Town of Fulton, property owners and developers.
- *Governance* –
 - Develop a comprehensive communication strategy that leverages existing communication methods and expands to new ones while raising visibility of the City's committee structure to encourage more community participation.
- *Administration* –
 - Improve internal communication methods. Develop a staffing and organization plan to meet current and future growth. Develop a succession plan that includes training and development of employees.

Fund: General**Department: Police - Patrol****Dept. Number: 612**

| | | FY 22-23 Actual | FY 23-24 Budget | FY 23-24 Projected | FY 24-25 Adopted | FY 24-25 % Change |
|-------------------------------------|--------------------------------|----------------------------|----------------------------|-------------------------------|-----------------------------|------------------------------|
| 10-Personnel | | | | | | |
| 1001 | Base Pay | \$ 1,353,606 | \$ 1,191,986 | \$ 1,141,986 | \$ 1,355,876 | 14% |
| 1002 | Longevity Pay | \$ 7,590 | \$ 6,100 | \$ 6,100 | \$ 6,100 | 0% |
| 1004 | Certification Pay | \$ 67,153 | \$ 66,800 | \$ 66,800 | \$ 57,200 | -14% |
| 1006 | Overtime | \$ 156,137 | \$ 175,000 | \$ 175,000 | \$ 178,500 | 2% |
| 1010 | TMRS | \$ 276,777 | \$ 272,066 | \$ 267,692 | \$ 314,902 | 16% |
| 1011 | FICA | \$ 118,243 | \$ 110,151 | \$ 107,512 | \$ 122,222 | 11% |
| 1012 | Group Medical Insurance | \$ 173,559 | \$ 177,156 | \$ 177,156 | \$ 177,156 | 0% |
| 1013 | Worker's Compensation | \$ 28,099 | \$ 28,100 | \$ 25,183 | \$ 25,183 | -10% |
| 1050 | Halo Flight Expense | \$ 500 | \$ 475 | \$ 500 | \$ 475 | 0% |
| 1051 | Stipend pay | \$ - | \$ 23,902 | \$ 15,500 | \$ - | 0% |
| Category Totals | | \$ 2,181,663 | \$ 2,051,736 | \$ 1,983,429 | \$ 2,237,614 | 9% |
| 20-Contracts & Services | | | | | | |
| 2016 | Legal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| 2036 | Communications Services | \$ 35,105 | \$ 25,000 | \$ - | \$ 30,000 | 20% |
| 2045 | Contracted Services | \$ 15,599 | \$ 61,000 | \$ 64,000 | \$ 64,680 | 6% |
| 2057 | Employee Medical | \$ - | \$ - | \$ - | \$ - | 0% |
| 2090 | Fire Marshal Services | \$ 1,208 | \$ - | \$ - | \$ - | 0% |
| Category Totals | | \$ 51,913 | \$ 86,000 | \$ 64,000 | \$ 94,680 | 10% |
| 30-Supplies | | | | | | |
| 3005 | Range Supplies & Maint/Ammo | \$ 5,063 | \$ - | \$ - | \$ - | 0% |
| 3006 | Uniforms | \$ 35,682 | \$ 26,000 | \$ 26,000 | \$ 26,000 | 0% |
| 3008 | Operations Supplies | \$ 20,507 | \$ 16,098 | \$ 30,000 | \$ 25,000 | 55% |
| 3018 | Computer Supplies | \$ 3,718 | \$ 3,500 | \$ 7,000 | \$ 7,000 | 100% |
| 3047 | Water Safety | \$ 1,056 | \$ - | \$ - | \$ - | 0% |
| 3050 | Emergency Mgmt/Ops Supplies | \$ - | \$ - | \$ - | \$ - | 0% |
| Category Totals | | \$ 66,026 | \$ 45,598 | \$ 63,000 | \$ 58,000 | 27% |
| 40-Travel & Training | | | | | | |
| 4001 | Schools/Seminars-Registration | \$ 13,476 | \$ 12,500 | \$ 20,000 | \$ 20,000 | 60% |
| 4002 | Dues & Subscriptions | \$ 3,687 | \$ 3,000 | \$ 3,000 | \$ 3,000 | 0% |
| 4003 | Schools/Seminars-Travel & Exp. | \$ 23,090 | \$ 13,590 | \$ 23,000 | \$ 23,000 | 69% |
| Category Totals | | \$ 40,253 | \$ 29,090 | \$ 46,000 | \$ 46,000 | 58% |
| 70-Maintenance | | | | | | |
| 7044 | Trf to Fleet/ Fuel | \$ 75,820 | \$ 108,000 | \$ 78,000 | \$ 78,000 | -28% |
| 7045 | Trf to Fleet/ Vehicle Maint | \$ 81,064 | \$ 253,777 | \$ 125,000 | \$ 125,000 | -51% |
| Category Totals | | \$ 156,884 | \$ 361,777 | \$ 203,000 | \$ 203,000 | -44% |
| Maintenance & Operations | | \$ 2,496,738 | \$ 2,574,201 | \$ 2,359,429 | \$ 2,639,294 | 3% |

Fund: General
Department: Police - Patrol
Dept. Number: 612

80-Capital Outlay/Projects

| | | | | | | | | | | |
|------|---------------------------------|----|--------|----|---|----|---|----|---|----|
| 8000 | Computer Hardware | \$ | - | \$ | - | \$ | - | \$ | - | 0% |
| 8012 | Patrol Equipment | \$ | - | \$ | - | \$ | - | \$ | - | 0% |
| 8013 | Tactical Equipment | \$ | - | \$ | - | \$ | - | \$ | - | 0% |
| 8033 | Body Cameras | \$ | - | \$ | - | \$ | - | \$ | - | 0% |
| 8040 | Gun Range | \$ | - | \$ | - | \$ | - | \$ | - | 0% |
| 8041 | Bullet Resistant Program Grant | \$ | 28,210 | \$ | - | \$ | - | \$ | - | 0% |
| 8042 | SWB Rural Law Enforcement Grant | \$ | 14,145 | \$ | - | \$ | - | \$ | - | 0% |

| | | | | | |
|------------------------|------------------|-------------|-------------|-------------|-----------|
| Category Totals | \$ 42,355 | \$ - | \$ - | \$ - | 0% |
|------------------------|------------------|-------------|-------------|-------------|-----------|

| | | | | | |
|--------------------------|---------------------|---------------------|---------------------|---------------------|-----------|
| Department Totals | \$ 2,539,093 | \$ 2,574,201 | \$ 2,359,429 | \$ 2,639,294 | 3% |
|--------------------------|---------------------|---------------------|---------------------|---------------------|-----------|



POLICE – CRIMINAL INVESTIGATIONS DIVISION

FY 2023-2024 ACCOMPLISHMENTS:

- ✓ Deployed and actively used three surveillance camera systems for 24-hour coverage in response to increased criminal activity in affected areas
- ✓ Went live with 6 FLOCK License Plate Readers in various locations in the city
- ✓ Obtained training for all new Detectives and two new civilian employees
- ✓ Created a new system for accurately recording CID investigative activity
- ✓ Worked with area agencies as a force multiplier in narcotics investigations
- ✓ Began electronically submitting cases to the Aransas County Attorney's Office
- ✓ Awarded 5 grant-funded radios, EOC multi-media Crestron, and SmartBoard
- ✓ Tyler Technologies servers are in place, and the project is moving quickly. Go-Live will be October 2024

FY 2024-2025 OBJECTIVES:

- Continue to expand partnerships with neighborhood associations for crime prevention programs, particularly citizen camera registration efforts
- Continue relationship with the elected Aransas County Attorney and her staff that facilitates efficient protocols for case filing
- Go live with Tyler Technologies RMS/CAD system
- Obtain redaction and editing software for producing public information materials
- Create and implement standard operating procedures for the CID Division

MISSION STATEMENT

The mission of the Rockport Police Department is to promote safety and security for all people who live, visit, and work in Rockport by protecting life and property, preserving the public peace, reducing crime and the fear of crime, and providing needed community services with the highest level of professionalism and ethical standards.

Budgeted Personnel in Police - Criminal Investigation Division

| <i>Position</i> | <i>FY 21-22</i> | <i>FY 22-23</i> | <i>FY 23-24</i> | <i>FY 24-25</i> |
|---|-----------------|-----------------|-----------------|-----------------|
| <i>Full Time Captain - CID</i> | 1 | 1 | 1 | 1 |
| <i>Full Time Detectives</i> | 4 | 4 | 4 | 4 |
| <i>Full Time Court Administration Officer</i> | 1 | 1 | 1 | 1 |
| <i>Full Time Civilian Investigative Assistant</i> | 1 | 1 | 1 | 1 |

POLICE – CRIMINAL INVESTIGATIONS DIVISION

| Our Workload | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Estimated | 2025 Projected |
|--|----------------|----------------|----------------|----------------|-------------------|-------------------|
| Cases Assigned to Investigators | 1191 | 1228 | 1098 | 888 | 1100 | 1100 |
| Non-Crime Cases | 156 | 103 | 170 | 122 | 170 | 150 |
| CID Callouts | * | * | 12 | 10 | 12 | 10 |
| Cases Cleared by Arrest | 235 | 269 | 256 | 284 | 250 | 250 |
| Cases Exceptionally Cleared | 94 | 118 | 82 | 42 | 80 | 90 |
| Cases Unfounded | 80 | 105 | 63 | 65 | 60 | 80 |
| Cases Suspended | 621 | 624 | 451 | 363 | 450 | 500 |
| Measuring Our Effectiveness | | | | | | |
| Percentage Clearance Rate | 32% | 34% | 36% | 43% | 44% | 44% |

*Denotes no records kept

STRATEGIC PLAN – 2024-2025 TOP PRIORITIES

- *Economic Development* –
 - **Work with area partners to create a comprehensive economic development strategy. Partners would include schools, county, navigation district, Town of Fulton, property owners and developers.**
- *Governance* –
 - **Develop a comprehensive communication strategy that leverages existing communication methods and expands to new ones while raising visibility of the City's committee structure to encourage more community participation.**
- *Administration* –
 - **Improve internal communication methods. Develop a staffing and organization plan to meet current and future growth. Develop a succession plan that includes training and development of employees.**

Fund: 01 - General**Department: Police - CID****Dept. Number: 613**

| | | FY 22-23 Actual | FY 23-24 Budget | FY 23-24 Projected | FY 24-25 Adopted | FY 24-25 % Change |
|---|--------------------------------|----------------------------|----------------------------|-------------------------------|-----------------------------|------------------------------|
| <u>10-Personnel</u> | | | | | | |
| 1001 | Base Pay | \$ 400,782 | \$ 436,820 | \$ 426,820 | \$ 449,015 | 3% |
| 1002 | Longevity Pay | \$ 1,395 | \$ 1,525 | \$ 1,685 | \$ 1,525 | 0% |
| 1004 | Certification Pay | \$ 10,407 | \$ 24,000 | \$ 24,000 | \$ 17,400 | -28% |
| 1006 | Overtime | \$ 30,838 | \$ 34,000 | \$ 29,000 | \$ 30,450 | -10% |
| 1010 | TMRS | \$ 76,931 | \$ 93,784 | \$ 92,738 | \$ 98,233 | 5% |
| 1011 | FICA | \$ 32,053 | \$ 37,970 | \$ 37,562 | \$ 38,127 | 0% |
| 1012 | Group Medical Insurance | \$ 56,074 | \$ 65,268 | \$ 65,268 | \$ 65,268 | 0% |
| 1013 | Worker's Compensation | \$ 11,531 | \$ 11,500 | \$ 8,539 | \$ 8,539 | -26% |
| 1050 | Halo Flight Expense | \$ 175 | \$ 175 | \$ 175 | \$ 175 | 0% |
| 1051 | Stipend Pay | \$ - | \$ 8,806 | \$ 9,500 | \$ - | 0% |
| Category Totals | | \$ 620,186 | \$ 713,848 | \$ 695,286 | \$ 708,731 | -1% |
| <u>20-Contracts & Services</u> | | | | | | |
| 2036 | Communications Services | \$ 5,312 | \$ 5,000 | \$ - | \$ 6,200 | 24% |
| 2045 | Contracted Services | \$ 15,714 | \$ 47,000 | \$ 48,000 | \$ 48,020 | 2% |
| Category Totals | | \$ 21,026 | \$ 52,000 | \$ 48,000 | \$ 54,220 | 4% |
| <u>30-Supplies</u> | | | | | | |
| 3006 | Uniforms | \$ 3,603 | \$ 4,000 | \$ 4,000 | \$ 4,000 | 0% |
| 3008 | Operations Supplies | \$ 7,456 | \$ 6,500 | \$ 8,000 | \$ 8,500 | 31% |
| 3018 | Computer Supplies | \$ 2,344 | \$ 3,500 | \$ 8,000 | \$ 3,500 | 0% |
| 3048 | Special Operations | \$ 1,785 | \$ - | \$ - | \$ 5,000 | 0% |
| Category Totals | | \$ 15,188 | \$ 14,000 | \$ 20,000 | \$ 21,000 | 50% |
| <u>40-Travel & Training</u> | | | | | | |
| 4001 | Schools/Seminars-Registration | \$ 9,252 | \$ 6,097 | \$ 8,500 | \$ 8,500 | 39% |
| 4002 | Dues & Subscriptions | \$ 1,358 | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0% |
| 4003 | Schools/Seminars-Travel & Exp. | \$ 13,812 | \$ 7,097 | \$ 10,000 | \$ 9,500 | 34% |
| Category Totals | | \$ 24,422 | \$ 14,194 | \$ 19,500 | \$ 19,000 | 34% |
| <u>70-Maintenance</u> | | | | | | |
| 7044 | Trf to Fleet/ Fuel | \$ 21,782 | \$ 25,000 | \$ 20,000 | \$ 20,000 | -20% |
| 7045 | Trf to Fleet/ Vehicle Maint | \$ 21,075 | \$ 39,570 | \$ 35,000 | \$ 35,000 | -12% |
| Category Totals | | \$ 42,857 | \$ 64,570 | \$ 55,000 | \$ 55,000 | -15% |
| Maintenance & Operations | | \$ 723,679 | \$ 858,612 | \$ 837,786 | \$ 857,951 | 0% |
| Department Totals | | \$ 723,679 | \$ 858,612 | \$ 837,786 | \$ 857,951 | 0% |

Fund: 01 - General**Department: Emergency Operations****Dept. Number: 615**

| | | FY 22-23 <u>Actual</u> | FY 23-24 <u>Budget</u> | FY 23-24 <u>Projected</u> | FY 24-25 <u>Adopted</u> | FY 24-25 <u>% Change</u> |
|-------------------------------------|-----------------------------|---------------------------|---------------------------|------------------------------|----------------------------|-----------------------------|
| 10-Personnel | | | | | | |
| 1001 | Base Pay | \$ - | \$ - | \$ - | \$ - | 0% |
| 1002 | Stability Pay | \$ - | \$ - | \$ - | \$ - | 0% |
| 1006 | Overtime (Janitorial Svcs) | \$ - | \$ - | \$ - | \$ - | 0% |
| 1010 | TMRS | \$ - | \$ - | \$ - | \$ - | 0% |
| 1011 | FICA | \$ - | \$ - | \$ - | \$ - | 0% |
| 1012 | Group Medical Insurance | \$ - | \$ - | \$ - | \$ - | 0% |
| 1013 | Worker's Compensation | \$ - | \$ - | \$ - | \$ - | 0% |
| 1016 | Uniforms | \$ - | \$ - | \$ - | \$ - | 0% |
| 1050 | Halo Flight Expense | \$ - | \$ - | \$ - | \$ - | 0% |
| Category Totals | | \$ - | \$ - | \$ - | \$ - | 0% |
| 20-Contracts & Services | | | | | | |
| 2045 | Contract Svc-Emergency Fuel | \$ 6,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | 0% |
| 2047 | Telephone | \$ - | \$ - | \$ - | \$ - | 0% |
| 2048 | Fire Dept. Cleaning | \$ - | \$ - | \$ - | \$ - | 0% |
| 2050 | Fire Station Maintenance | \$ - | \$ - | \$ - | \$ - | 0% |
| 2055 | City Hall Maintenance | \$ - | \$ - | \$ - | \$ - | 0% |
| Category Totals | | \$ 6,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | 0% |
| 30-Supplies | | | | | | |
| 3020 | Safety Equip | \$ - | \$ - | \$ - | \$ - | 0% |
| 3022 | Janitorial Supplies | \$ - | \$ - | \$ - | \$ - | 0% |
| 3023 | Utilities | \$ - | \$ - | \$ - | \$ - | 0% |
| 3024 | Electricity | \$ - | \$ - | \$ - | \$ - | 0% |
| 3025 | Materials | \$ - | \$ - | \$ - | \$ - | 0% |
| 3050 | Emergency Mgmt/Ops Supplies | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 | 0% |
| Category Totals | | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 | 0% |
| Maintenance & Operations | | \$ 6,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | 0% |
| 70-Maintenance | | | | | | |
| 7045 | Vehicle Repair & Maint | \$ 1,119 | \$ - | \$ 1,000 | \$ 1,000 | 0% |
| Category Totals | | \$ 1,119 | \$ - | \$ 1,000 | \$ 1,000 | 0% |
| Department Totals | | \$ 7,119 | \$ 10,000 | \$ 11,000 | \$ 11,000 | 10% |

BUILDING & DEVELOPMENT - ADMINISTRATIVE

FY 2023-2024 ACCOMPLISHMENTS:

- ✓ Maintained Certified Floodplain Manager designation.
- ✓ Maintained a class rating of "8" in FEMA's Community Rating System.
- ✓ Adopted Short Term Rental Ordinance.
- ✓ Conducted 26 Pre-Development Meetings to date.
- ✓ Conducted 3 Tree & Landscape Committee meetings with review of 1 submitted Tree Survey and Mitigation Plan to date.
- ✓ Processed 38 plats and heard 12 zoning cases to date.
- ✓ Hosted Halff Associates, Inc. training for Boards & Commissions with approximately 45 attendees.

FY 2024-2025 OBJECTIVES:

- Update and Codify all ordinances
- Update Fee Schedules
- Implement new STR tracking software.
- Implement the return to Incode permitting software.
- Implement the use of Laserfiche for storage of permitting documents, i.e.: plans, C of O's, Elevation Certs
- Update development regulations in accordance to newly adopted Comprehensive Plan

MISSION STATEMENT

To enhance those attributes that give the City of Rockport a progressive, safe, and desirable quality of life through the built environment. To provide consistent, effective, accurate, respectful, and prompt administrative service through enforcement of municipal policy and best management practices possible, expected by the majority of its citizens.

Budgeted Personnel in Building & Maintenance-Administrative

| <i>Position</i> | <i>FY 21-22</i> | <i>FY 22-23</i> | <i>FY 23-24</i> | <i>FY 24-25</i> |
|--|-----------------|-----------------|-----------------|-----------------|
| <i>Full Time Public Works Director</i> | 1 | 1 | 1 | 1 |
| <i>Full Time Asst. Director/Community Planner</i> | 1 | 1 | 1 | 1 |
| <i>Full Time Administrative Coordinator</i> | 1 | 1 | 1 | 1 |
| <i>Full Time Building & Development Technician</i> | 1 | 1 | 1 | 1 |

STRATEGIC PLAN – 2024-2025 TOP PRIORITIES

- *Community development* -
 - **Review and implement the comprehensive land use plan, optimum locations for attainable housing, and explore ways to enhance attainable housing and community development.**
- *Economic Development* -
 - **Work with area partners to create a comprehensive economic development strategy. Partners would include Aransas County EDC, Navigation District, Town of Fulton, property owners and developers.**
- *Governance* -
 - **Develop a comprehensive communication strategy that leverages existing communication methods and expands to new ones while raising visibility of the City's Committee structure to encourage more community participation.**



Fund: 01 - General**Department: Building Development Administration****Dept. Number: 621**

| | | FY 22-23 <u>Actual</u> | FY 23-24 <u>Budget</u> | FY 23-24 <u>Projected</u> | FY 24-25 <u>Adopted</u> | FY 24-25 <u>% Change</u> |
|------------------------|-------------------------|---------------------------|---------------------------|------------------------------|----------------------------|-----------------------------|
| 10-Personnel | | | | | | |
| 1001 | Base Pay | \$ 179,643 | \$ 152,250 | \$ 147,250 | \$ 188,862 | 24% |
| 1002 | Longevity Pay | \$ 235 | \$ 380 | \$ 260 | \$ 440 | 16% |
| 1004 | Certification Pay | \$ 3,028 | \$ 2,820 | \$ 2,820 | \$ 4,200 | 49% |
| 1006 | Overtime | \$ 8,095 | \$ 7,000 | \$ 1,607 | \$ 2,100 | -70% |
| 1010 | TMRS | \$ 33,050 | \$ 30,715 | \$ 29,841 | \$ 39,128 | 27% |
| 1011 | FICA | \$ 13,675 | \$ 12,427 | \$ 12,583 | \$ 15,187 | 22% |
| 1012 | Group Medical Insurance | \$ 21,377 | \$ 27,972 | \$ 27,972 | \$ 27,972 | 0% |
| 1013 | Worker's Compensation | \$ 2,811 | \$ 2,900 | \$ 2,864 | \$ 2,864 | -1% |
| 1016 | Uniforms | \$ 756 | \$ 500 | \$ - | \$ - | -100% |
| 1020 | Car Allowance | \$ 729 | \$ 750 | \$ 750 | \$ 729 | -3% |
| 1050 | Halo Flight Expense | \$ 75 | \$ 75 | \$ 75 | \$ 75 | 0% |
| 1051 | Stipend Pay | \$ - | \$ 3,774 | \$ 2,385 | \$ - | 0% |
| Category Totals | | \$ 263,473 | \$ 241,563 | \$ 228,407 | \$ 281,557 | 17% |

| | | FY 22-23 <u>Actual</u> | FY 23-24 <u>Budget</u> | FY 23-24 <u>Projected</u> | FY 24-25 <u>Adopted</u> | FY 24-25 <u>% Change</u> |
|------------------------------------|--------------------------|---------------------------|---------------------------|------------------------------|----------------------------|-----------------------------|
| 20-Contracts & Services | | | | | | |
| 2000 | Overages/Shortages | \$ (7) | \$ - | \$ - | \$ - | 0% |
| 2002 | Merchant Processing Fees | \$ 960 | \$ 200 | \$ 200 | \$ 200 | 0% |
| 2004 | Audits | \$ 1,600 | \$ 1,600 | \$ 1,600 | \$ 1,600 | 0% |
| 2012 | Publishing Fees | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0% |
| 2014 | Laserfiche Retention | \$ - | \$ - | \$ - | \$ 2,500 | 0% |
| 2016 | Legal Services | \$ 5,457 | \$ 7,000 | \$ 7,000 | \$ 7,000 | 0% |
| 2036 | Communications Services | \$ 2,547 | \$ 1,500 | \$ 1,500 | \$ 1,500 | 0% |
| 2040 | Engineering | \$ 22,614 | \$ 35,000 | \$ 35,000 | \$ 35,000 | 0% |
| 2045 | Building Contract | \$ 277 | \$ - | \$ - | \$ - | 0% |
| 2046 | Contracted Services | \$ 49,948 | \$ 61,226 | \$ 61,226 | \$ 61,226 | 0% |
| Category Totals | | \$ 83,395 | \$ 107,526 | \$ 107,526 | \$ 110,026 | 2% |

| | | FY 22-23 <u>Actual</u> | FY 23-24 <u>Budget</u> | FY 23-24 <u>Projected</u> | FY 24-25 <u>Adopted</u> | FY 24-25 <u>% Change</u> |
|------------------------|-----------------------------|---------------------------|---------------------------|------------------------------|----------------------------|-----------------------------|
| 30-Supplies | | | | | | |
| 3001 | Office Supplies | \$ 1,573 | \$ 4,000 | \$ 2,333 | \$ 2,000 | -50% |
| 3002 | Postage | \$ 1,654 | \$ 2,000 | \$ 2,000 | \$ 2,000 | 0% |
| 3003 | Equipment | \$ 36 | \$ 200 | \$ 200 | \$ 200 | 0% |
| 3018 | Computer Supplies | \$ 3,911 | \$ 2,300 | \$ 2,300 | \$ 2,300 | 0% |
| 3019 | GIS & Mapping | \$ - | \$ - | \$ 5,000 | \$ 5,000 | 0% |
| 3050 | Emergency Mgmt/Ops Supplies | \$ - | \$ - | \$ - | \$ - | 0% |
| Category Totals | | \$ 7,173 | \$ 8,500 | \$ 11,833 | \$ 11,500 | 35% |

Fund: 01 - General**Department: Building Development Administration****Dept. Number: 621****40-Travel & Training**

| | | | | | | |
|------------------------|--------------------------------|-----------------|-----------------|-----------------|-----------------|----|
| 4001 | Schools/Seminars-Registration | \$ 993 | \$ 3,000 | \$ 3,000 | \$ 3,000 | 0% |
| 4002 | Dues & Subscriptions | \$ 220 | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0% |
| 4003 | Schools/Seminars-Travel & Exp. | \$ 1,101 | \$ 3,500 | \$ 3,500 | \$ 3,500 | 0% |
| Category Totals | | \$ 2,314 | \$ 7,500 | \$ 7,500 | \$ 7,500 | 0% |

80-Capital Outlay/Projects

| | | | | | | |
|--------------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-----|
| 8001 | Computer Equipment | \$ 10,982 | \$ - | \$ - | \$ - | 0% |
| 8030 | Pictometry | \$ 11,343 | \$ 11,501 | \$ 14,851 | \$ 14,851 | 29% |
| Category Totals | | \$ 22,325 | \$ 11,501 | \$ 14,851 | \$ 14,851 | 29% |
| Department Totals | | \$ 378,680 | \$ 376,590 | \$ 370,117 | \$ 425,434 | 13% |



New City Hall scheduled to open in 2025 following Hurricane Harvey razing the old City Hall in 2017

BUILDING & DEVELOPMENT - INSPECTIONS

FY 2023-2024 ACCOMPLISHMENTS:

- ✓ Streamlined permitting process to eliminate paper waste.
- ✓ Building Inspector I/Plans Reviewer completed State Plumbing Inspector License.
- ✓ Updated Permit applications to reflect new Code requirements.
- ✓ Hired and in process of training Building Inspector II
- ✓ Completed 2,294 Inspections to date.
- ✓ Issued 822 permits to date.

FY 2024-2025 OBJECTIVES:

- Continue to streamline paperless documents.
- Implement the return to Incode permitting software.
- Implement the use of Laserfiche for storage of permitting documents, i.e.: plans, C of O's, Elevation Certs
- Streamline the pre-development meeting process.
- Review and make recommendations for the adoption of the 2024 ICC Codes
- Both Inspectors continue to train and complete ICC Certifications

MISSION STATEMENT

To ensure safe, high-quality development and construction in Rockport with exceptional permit and inspection procedures while offering exceptional customer service. To provide levels of service through enforcement of municipal codes and best management practices possible.

Budgeted Personnel in Building & Development-Inspections

| Position | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|-----------------|-----------------|-----------------|-----------------|
| <i>Full Time Building Inspector/Plan Review</i> | 2 | 2 | 2 | 2 |
| <i>Full Time Administrative Coordinator</i> | 1 | 1 | 1 | 1 |
| <i>Full Time Permit Technician</i> | 1 | 1 | 1 | 1 |

BUILDING & DEVELOPMENT - INSPECTIONS

STRATEGIC PLAN – 2024-2025 TOP PRIORITIES

- *Community development* -
 - **Implement training opportunities for area contractors before adopting the new codes.**
- *Economic Development* -
 - **Continue to inspect the 2018 International Code Council (ICC) to ensure safe practices are followed which in turn helps create a community attractive to potential new citizens and industry.**
- *Governance* -
 - **Develop a comprehensive communication strategy that leverages existing communication methods and expands to new ones while raising visibility of the City's committee structure to encourage more community participation.**



Fund: 01 - General**Department: Building Inspections****Dept. Number: 622**

| | | FY 22-23 Actual | FY 23-24 Budget | FY 23-24 Projected | FY 24-25 Adopted | FY 24-25 % Change |
|------------------------------------|------------------------------------|--------------------|--------------------|-----------------------|---------------------|----------------------|
| 10-Personnel | | | | | | |
| 1001 | Base Pay | \$ 155,848 | \$ 194,927 | \$ 177,925 | \$ 173,561 | -11% |
| 1002 | Longevity Pay | \$ 1,175 | \$ 1,415 | \$ 740 | \$ 980 | -31% |
| 1004 | Certification Pay | \$ 3,978 | \$ 10,000 | \$ 8,000 | \$ 9,480 | -5% |
| 1006 | Overtime | \$ 892 | \$ 1,000 | \$ 3,500 | \$ 3,675 | 268% |
| 1010 | TMRS | \$ 28,534 | \$ 39,177 | \$ 36,626 | \$ 36,995 | -6% |
| 1011 | FICA | \$ 12,026 | \$ 15,862 | \$ 16,001 | \$ 14,359 | -9% |
| 1012 | Group Medical Insurance | \$ 30,222 | \$ 37,296 | \$ 37,296 | \$ 37,296 | 0% |
| 1013 | Worker's Compensation | \$ - | \$ 400 | \$ 3,622 | \$ 3,622 | 805% |
| 1016 | Uniforms | \$ 658 | \$ 1,000 | \$ 250 | \$ 250 | -75% |
| 1021 | Mileage Reimbursement | \$ 494 | \$ 500 | \$ 500 | \$ 500 | 0% |
| 1050 | Halo Flight Expense | \$ 75 | \$ 100 | \$ 75 | \$ 75 | -25% |
| 1051 | Stipend Pay | \$ - | \$ 3,774 | \$ 4,750 | \$ - | 0% |
| Category Totals | | \$ 233,903 | \$ 305,451 | \$ 289,285 | \$ 280,792 | -8% |
| 20-Contracts & Services | | | | | | |
| 2013 | Workers Compensation | \$ - | \$ - | \$ - | \$ - | 0% |
| 2014 | Computer Supplies | \$ - | \$ - | \$ 1,200 | \$ 2,100 | 0% |
| 2016 | Legal Services | \$ 566 | \$ - | \$ - | \$ - | 0% |
| 1513/2046 | Contracted Services-Bureau Veritas | \$ 12,693 | \$ 11,226 | \$ 11,226 | \$ 11,226 | 0% |
| 2036 | Communication Services | \$ 1,352 | \$ - | \$ 1,900 | \$ 1,900 | 0% |
| Category Totals | | \$ 14,611 | \$ 11,226 | \$ 14,326 | \$ 15,226 | 36% |
| 30-Supplies | | | | | | |
| 3001 | Postage | \$ 1,725 | \$ - | \$ - | \$ 2,000 | 0% |
| 3007 | Boots | \$ - | \$ 400 | \$ 400 | \$ 400 | 0% |
| 3018 | Computer Supplies | \$ 1,250 | \$ 1,500 | \$ 1,500 | \$ 1,500 | 0% |
| 3028 | Publications | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0% |
| Category Totals | | \$ 2,975 | \$ 2,900 | \$ 2,900 | \$ 4,900 | 69% |
| 40-Travel & Training | | | | | | |
| 4001 | Schools/Seminars-Registration | \$ 4,267 | \$ 5,000 | \$ 5,000 | \$ 5,000 | 0% |
| 4002 | Dues & Subscriptions | \$ 235 | \$ 500 | \$ 500 | \$ 500 | 0% |
| 4003 | Schools/Seminars-Travel & Exp. | \$ 3,374 | \$ 5,000 | \$ 5,000 | \$ 5,000 | 0% |
| Category Totals | | \$ 7,875 | \$ 10,500 | \$ 10,500 | \$ 10,500 | 0% |
| 50-Intergovernmental Trfs | | | | | | |
| 5080 | Trf to Veh & Equip Fund | \$ 3,750 | \$ - | \$ - | \$ - | 0% |
| Category Totals | | \$ 3,750 | \$ - | \$ - | \$ - | 0% |
| 70-Maintenance | | | | | | |
| 7044 | Trf to Fleet/ Fuel | \$ 2,605 | \$ 5,000 | \$ 5,000 | \$ 5,000 | 0% |
| 7045 | Trf to Fleet/ Vehicle Maint | \$ 8,869 | \$ 6,305 | \$ 6,305 | \$ 6,305 | 0% |
| Category Totals | | \$ 11,474 | \$ 11,305 | \$ 11,305 | \$ 11,305 | 0% |
| Department Totals | | \$ 274,588 | \$ 341,382 | \$ 328,316 | \$ 322,723 | -5% |

BUILDING & DEVELOPMENT - CODE ENFORCEMENT

FY 2023-2024 ACCOMPLISHMENTS:

- ✓ Acquired equipment to be participating in community events along with engagement activities
- ✓ Ongoing collaborations with the City of Rockport Tree Committee to aid in citizen education and compliance
- ✓ Established a Senior Code Enforcement Officer to assist Admin Lieutenant with day-to-day work along with giving incentive to obtain Code Enforcement II certification
- ✓ Transitioned through the departure of former supervisor and two former Code Enforcement Officers

FY 2024-2025 OBJECTIVES:

- Identify substandard structures throughout the community in need of rehabilitation or demolition
- Continue to work towards establishing Standard Operating Procedures manual
- Review and propose amendments to fines and administrative fees involved in Code Enforcement cases
- Complete additional knowledge-based training in Code Enforcement/Officer fields
- Address vacant commercial structure ordinance and implementation of said ordinance

MISSION STATEMENT

The mission of the Rockport Code Enforcement office is to provide our citizens the highest quality of service by preserving the integrity of neighborhood and commercial developments with consistent and proactive code enforcement procedures and to promote the health, safety, welfare and livability of the Rockport community through the enforcement of the City of Rockport's Code of Ordinances."

Budgeted Personnel - Code Enforcement

| Position | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|----------|----------|----------|----------|
| <i>Full Time Code Enforcement Officer</i> | 3 | 3 | 3 | 3 |

BUILDING & DEVELOPMENT - CODE ENFORCEMENT

| Code Enforcement Workload | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Estimated | 2025 Projected |
|--------------------------------------|-------------|-------------|-------------|-------------|----------------|----------------|
| Cases Assigned to CE Officers | 392 | 839 | 887 | 1186 | 1437 | 1698 |
| Invalid Cases | 82 | 80 | 81 | 195 | 50 | 97 |
| Cases Cleared | 315 | 704 | 658 | 919 | 1120 | 1321 |
| Pending Cases | 10 | 14 | 7 | 82 | 154 | 194 |
| Measuring Our Effectiveness | | | | | | |
| Percentage Clearance Rate | 80% | 84% | 74% | 77% | 78% | 78% |

STRATEGIC PLAN – 2024-2025 TOP PRIORITIES

- *Community development* -
 - **Review and revise the comprehensive land use plan in anticipation of future annexations, optimum locations for affordable housing, economic development opportunities, and plans for community center, youth, and adult recreation programs.**
- *Economic Development* -
 - **Work with area partners to create a comprehensive economic development strategy. Partners would include schools, county, Navigation District, Town of Fulton, property owners and developers**
- *Governance* –
 - **Develop a comprehensive communication strategy that leverages existing communication methods and expands to new ones while raising visibility of the City's committee structure to encourage more community participation.**

Fund: 01 - General
Code Enforcement
Dept. Number: 623

| | | FY 22-23 Actual | FY 23-24 Budget | FY 23-24 Projected | FY 24-25 Adopted | FY 24-25 % Change |
|------------------------------------|--------------------------------|----------------------------|----------------------------|-------------------------------|-----------------------------|------------------------------|
| 10-Personnel | | | | | | |
| 1001 | Base Pay | \$ 142,504 | \$ 141,066 | \$ 131,066 | \$ 135,190 | -4% |
| 1002 | Longevity Pay | \$ 820 | \$ 964 | \$ 1,430 | \$ 1,030 | 7% |
| 1004 | Certification Pay | \$ 4,803 | \$ 10,680 | \$ 3,600 | \$ 1,080 | -90% |
| 1006 | Overtime | \$ 2,266 | \$ 3,000 | \$ 3,000 | \$ 3,150 | 5% |
| 1010 | TMRS | \$ 26,841 | \$ 29,421 | \$ 27,368 | \$ 27,683 | -6% |
| 1011 | FICA | \$ 11,224 | \$ 11,912 | \$ 10,870 | \$ 10,744 | -10% |
| 1012 | Group Medical Insurance | \$ 27,274 | \$ 27,972 | \$ 27,972 | \$ 27,972 | 0% |
| 1013 | Worker's Compensation | \$ - | \$ 1,000 | \$ 2,809 | \$ 2,809 | 181% |
| 1016 | Uniforms | \$ 286 | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0% |
| 1050 | Halo Flight Expense | \$ 75 | \$ 75 | \$ 75 | \$ 75 | 0% |
| 1051 | Stipend pay | \$ - | \$ 3,774 | \$ 3,000 | \$ - | 0% |
| Category Totals | | \$ 216,093 | \$ 230,864 | \$ 212,190 | \$ 210,732 | -9% |
| 20-Contracts & Services | | | | | | |
| 2016 | Legal Services | \$ 9,628 | \$ 2,500 | \$ 13,360 | \$ 13,360 | 0% |
| 2036 | Communications Services | \$ 3,600 | \$ 2,600 | \$ 2,600 | \$ 2,600 | 0% |
| 2045 | Unsafe Building Abatement | \$ 43,584 | \$ 71,664 | \$ 75,000 | \$ 150,000 | 109% |
| 2046 | Contract Services | \$ 9,660 | \$ 9,000 | \$ 10,000 | \$ 10,000 | 11% |
| 2065 | Compliance Expense | \$ 19,257 | \$ 26,226 | \$ 30,000 | \$ 30,000 | 14% |
| Category Totals | | \$ 85,729 | \$ 111,990 | \$ 130,960 | \$ 205,960 | 84% |
| 30-Supplies | | | | | | |
| 3001 | Office Supplies | \$ 1,072 | \$ 1,500 | \$ 12,000 | \$ 3,000 | 100% |
| 3002 | Postage | \$ 3,123 | \$ 4,000 | \$ 3,300 | \$ 5,000 | 25% |
| 3009 | Hazmat | \$ - | \$ - | \$ - | \$ - | 0% |
| 3018 | Computer Supplies | \$ 578 | \$ 1,000 | \$ 969 | \$ 2,700 | 170% |
| Category Totals | | \$ 4,773 | \$ 6,500 | \$ 16,269 | \$ 10,700 | 65% |
| 40-Travel & Training | | | | | | |
| 4001 | Schools/Seminars-Registration | \$ 2,265 | \$ 3,000 | \$ 2,000 | \$ 4,000 | 33% |
| 4002 | Dues & Subscriptions | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0% |
| 4003 | Schools/Seminars-Travel & Exp. | \$ 1,567 | \$ 3,000 | \$ 1,200 | \$ 5,000 | 67% |
| Category Totals | | \$ 3,832 | \$ 7,000 | \$ 4,200 | \$ 10,000 | 43% |

**Fund: 01 - General
Code Enforcement
Dept. Number: 623**

50-Intergovernmental Trfs

| | | | | | | | | | | |
|------------------------|-------------------------|-----------|--------------|-----------|----------|-----------|----------|-----------|----------|-----------|
| 5080 | Trf to Veh & Equip Fund | \$ | 3,600 | \$ | - | \$ | - | \$ | - | 0% |
| Category Totals | | \$ | 3,600 | \$ | - | \$ | - | \$ | - | 0% |

70-Maintenance

| | | | | | | |
|--------------------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|------|
| 7044 | Trf to Fleet/ Fuel | \$ 2,222 | \$ 5,000 | \$ 4,000 | \$ 4,000 | -20% |
| 7045 | Trf to Fleet/ Vehicle Maint | \$ 3,936 | \$ 6,305 | \$ 9,000 | \$ 9,000 | 43% |
| Category Totals | | \$ 6,158 | \$ 11,305 | \$ 13,000 | \$ 13,000 | 15% |
| Department Totals | | \$ 320,185 | \$ 367,659 | \$ 376,619 | \$ 450,392 | 23% |

STREETS & DRAINAGE

FY 2023-2024 ACCOMPLISHMENTS:

- ✓ Completed new street assessment plan and/or update the current comprehensive plan, including street assessments.
- ✓ Completed Concho Street. Drainage improvements for Downtown Anchor Project.
- ✓ Completed Key Allegro Bridge
- ✓ Completed RCC 11 & 12 Drainage Projected
- ✓ Completed construction of Nassau Bulkhead
- ✓ Completed RCC #10 drainage modification.

FY 2024-2025 OBJECTIVES:

- Keep progressing toward the completion of construction of GLO grant projects.
- Enterprise & Maple Drainage
- Shell Ridge Outfall
- Apply for grant funding for tule Lake Wetlands Enhancement & Stormwater Retrofit.
- Fix sink holes on outfalls.
- Upgrade of substandard roads at Palo Blanco & Balderee Ln.
- Rehabilitation of the Rockport Fire Department due to mold remediation.

MISSION STATEMENT

The Streets - Drainage Department provides timely and effective maintenance and construction of the street system and drainage system to ensure safe travel and flood control for the public.

Budgeted Personnel in Streets & Drainage

| <i>Position</i> | <i>FY 21-22</i> | <i>FY 22-23</i> | <i>FY 23-24</i> | <i>FY 24-25</i> |
|---|-----------------|-----------------|-----------------|-----------------|
| <i>Full Time Street Production Supervisor</i> | 1 | 1 | 1 | 1 |
| <i>Full Time Crew Leader</i> | 1 | 1 | 1 | 1 |
| <i>Full Time Heavy Equipment Operator</i> | 1 | 1 | 1 | 1 |
| <i>Full Time Maintenance Technician</i> | 5 | 4 | 4 | 4 |

STREETS & DRAINAGE

| Workload | FY20-21 | FY21-22 | FY22-23 | FY23-24 Projected |
|--|---------|---------|---------|----------------------|
| Miles of Street Maintained | 93 | 93 | 93 | 93 |
| Miles of Rights-of-Way Maintained | 186 | 186 | 186 | 186 |
| Miles of Streets Seal Coated | 12.0000 | 2.0000 | 14.2061 | 12.6068 |
| Miles of Curbs Swept | 52 | 52 | 52 | 6,082 |
| Total Work Orders | 652 | 616 | 603 | 603* |
| Lbs. of Brush & Right-of-Way Debris | 44,480 | 31,100 | 85,680 | 37,168* |
| Measuring Our Effectiveness | | | | |
| Number of Mowing Cycles Completed | 4 | 4 | 4 | 4 |
| Footage of Culverts Installed | 2,039 | 1,216 | 732 | 917* |
| Footage of Erosion Control | 1,000 | 1,000 | 1,000 | 1,467 |
| Signs Inventory Total | 1,362 | 1,362 | 1,400 | 1,400 |
| Signs Replaced | 420 | 45 | 51 | 295* |

*Estimate based on a 5-year average

STRATEGIC PLAN – 2024-2025 TOP PRIORITIES

- *Community development* -
 - **Review and revise the comprehensive land use plan in anticipation of future annexations, optimum locations for affordable housing, economic development opportunities, and plans for community centers, youth, and adult recreation programs.**
- *Governance* -
 - **Develop a comprehensive communication strategy that leverages existing communication methods and expands to new ones while raising visibility of the City's committee structure to encourage more community participation.**
- *Administration* -
 - **Improve internal communication methods. Develop a staffing and organization plan to meet current and future growth. Develop a succession plan that includes training and development of employees.**



Fund: General**Department: Streets & Drainage****Dept. Number: 631**

| | | FY 22-23 Actual | FY 23-24 Budget | FY 23-24 Projected | FY 24-25 Adopted | FY 24-25 % Change |
|------------------------------------|----------------------------------|----------------------------|----------------------------|-------------------------------|-----------------------------|------------------------------|
| 10-Personnel | | | | | | |
| 1001 | Base Pay | \$ 339,318 | \$ 318,115 | \$ 293,115 | \$ 333,238 | 5% |
| 1002 | Longevity Pay | \$ 2,435 | \$ 2,820 | \$ 1,440 | \$ 1,680 | -40% |
| 1004 | Certification Pay | \$ 3,386 | \$ 4,320 | \$ 4,320 | \$ 3,240 | -25% |
| 1006 | Overtime | \$ 6,597 | \$ 11,000 | \$ 6,500 | \$ 6,825 | -38% |
| 1010 | TMRS | \$ 62,183 | \$ 63,535 | \$ 58,815 | \$ 67,996 | 7% |
| 1011 | FICA | \$ 25,983 | \$ 25,724 | \$ 26,373 | \$ 26,391 | 3% |
| 1012 | Group Medical Insurance | \$ 63,424 | \$ 74,592 | \$ 65,268 | \$ 65,268 | -13% |
| 1013 | Worker's Compensation | \$ 17,345 | \$ 18,000 | \$ 6,489 | \$ 6,489 | -64% |
| 1016 | Uniforms | \$ 8,173 | \$ 6,300 | \$ 6,300 | \$ 6,300 | 0% |
| 1020 | Car Allowance | \$ 1,012 | \$ 1,200 | \$ 117 | \$ - | -100% |
| 1050 | Halo Flight Expense | \$ 175 | \$ 200 | \$ 175 | \$ 175 | -13% |
| 1051 | Stipend Pay | \$ - | \$ 7,548 | \$ 7,875 | \$ - | -100% |
| Category Totals | | \$ 530,030 | \$ 533,354 | \$ 476,787 | \$ 517,602 | -3% |
| 20-Contracts & Services | | | | | | |
| 2004 | Audits | \$ 2,400 | \$ 2,400 | \$ 2,400 | \$ 2,400 | 0% |
| 2011 | Insurance | \$ - | \$ - | \$ - | \$ - | 0% |
| 2012 | Publications | \$ - | \$ - | \$ - | \$ - | 0% |
| 2016 | Legal Services | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0% |
| 2018 | Computer Supplies | \$ - | \$ 100 | \$ 100 | \$ 100 | 0% |
| 2036 | Communications Services | \$ 3,373 | \$ 1,000 | \$ 1,000 | \$ 2,200 | 120% |
| 2037 | Equipment Rental | \$ 3,736 | \$ 5,000 | \$ 5,000 | \$ 5,000 | 0% |
| 2040 | Engineering/Surveying | \$ 7,198 | \$ 10,000 | \$ 10,000 | \$ 10,000 | 0% |
| 2041 | Street Light Maintenance | \$ 2,644 | \$ 1,500 | \$ 1,500 | \$ 1,500 | 0% |
| 2042 | Streetlight Install | \$ 235 | \$ 500 | \$ 500 | \$ 500 | 0% |
| 2044 | Easement Expense | \$ - | \$ 200 | \$ 200 | \$ 200 | 0% |
| 2046 | Contracted Services | \$ 8,487 | \$ 25,000 | \$ 25,000 | \$ 25,000 | 0% |
| 2049 | Street Sweeping | \$ - | \$ 55,000 | \$ 55,000 | \$ 55,000 | 0% |
| 2066 | Aquatic Herbicide/Detention Pond | \$ - | \$ 25,000 | \$ 25,000 | \$ 25,000 | 0% |
| Category Totals | | \$ 28,072 | \$ 126,700 | \$ 126,700 | \$ 127,900 | 1% |
| 30-Supplies | | | | | | |
| 3001 | Office | \$ 2,661 | \$ 2,500 | \$ 2,500 | \$ 2,500 | 0% |
| 3002 | Environmental/Storm Water | \$ - | \$ - | \$ 200 | \$ 200 | 0% |
| 3007 | Boots | \$ - | \$ 1,400 | \$ 1,400 | \$ 1,400 | 0% |
| 3012 | Electricity-Streetlights | \$ 119,524 | \$ 150,000 | \$ 150,000 | \$ 150,000 | 0% |
| 3013 | Street Maintenance | \$ 56,701 | \$ 175,000 | \$ 175,000 | \$ 175,000 | 0% |
| 3015 | Drainage Maintenance | \$ 21,636 | \$ 192,452 | \$ 192,452 | \$ 192,452 | 0% |
| 3018 | Computer Supplies | \$ 116 | \$ 1,500 | \$ 1,500 | \$ 1,500 | 0% |
| 3019 | GIS & Mapping | \$ 9,533 | \$ - | \$ 1,324 | \$ 5,000 | 0% |
| 3020 | Tools/Safety Equip | \$ 6,141 | \$ 5,000 | \$ 5,000 | \$ 5,000 | 0% |
| 3027 | Street Brooms | \$ - | \$ - | \$ - | \$ - | 0% |
| 3030 | Signs & Posts | \$ 1,718 | \$ 5,000 | \$ 5,000 | \$ 6,500 | 30% |
| 3031 | Grant Expense | \$ - | \$ - | \$ - | \$ - | 0% |
| 3050 | Emergency Mgmt/Ops Supplies | \$ - | \$ - | \$ - | \$ - | 0% |
| Category Totals | | \$ 218,028 | \$ 532,852 | \$ 534,376 | \$ 539,552 | 1% |

Fund: General**Department: Streets & Drainage****Dept. Number: 631****40-Travel & Training**

| | | | | | | | | | | |
|------------------------|--------------------------------|-----------|----------|-----------|--------------|-----------|--------------|-----------|--------------|----|
| 4001 | Schools/Seminars-Registration | \$ | - | \$ | 3,000 | \$ | 3,000 | \$ | 3,000 | 0% |
| 4002 | Dues & Subscriptions | \$ | - | \$ | 200 | \$ | 200 | \$ | 200 | 0% |
| 4003 | Schools/Seminars-Travel & Exp. | \$ | - | \$ | 2,000 | \$ | 2,000 | \$ | 2,000 | 0% |
| Category Totals | | \$ | - | \$ | 5,200 | \$ | 5,200 | \$ | 5,200 | 0% |

50-Intergovernmental Trfs

| | | | | | | | | | | |
|------------------------|-------------------------|-----------|---------------|-----------|----------|-----------|----------|-----------|----------|----|
| 5080 | Trf to Veh & Equip Fund | \$ | 93,659 | \$ | - | \$ | - | \$ | - | 0% |
| Category Totals | | \$ | 93,659 | \$ | - | \$ | - | \$ | - | 0% |

70-Maintenance

| | | | | | | | | | | |
|-------------------------------------|----------------------------|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|-----|
| 7005 | Sidewalk Maintenance | \$ | 5,000 | \$ | 5,000 | \$ | 5,000 | \$ | 5,000 | 0% |
| 7044 | Trf to Fleet/Fuel | \$ | 25,257 | \$ | 25,000 | \$ | 25,000 | \$ | 25,000 | 0% |
| 7045 | Trf to Fleet/Vehicle Maint | \$ | 109,173 | \$ | 99,710 | \$ | 99,710 | \$ | 99,710 | 0% |
| Category Totals | | \$ | 139,430 | \$ | 129,710 | \$ | 129,710 | \$ | 129,710 | 0% |
| Maintenance & Operations | | \$ | 1,009,219 | \$ | 1,327,816 | \$ | 1,272,773 | \$ | 1,319,964 | -1% |

80-Capital Outlay/Projects

| | | | | | | | | | | |
|--------------------------|-------------------------------------|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|----|
| 8001 | Computer Equipment | \$ | 2,745 | \$ | - | \$ | - | \$ | - | 0% |
| 8005 | Household Hazardous Waste | \$ | - | \$ | - | \$ | - | \$ | - | 0% |
| 8013 | RHD Streetscapes | \$ | - | \$ | - | \$ | - | \$ | - | 0% |
| 8020 | Neighborhood Impr-Seal Coat | \$ | 238,218 | \$ | 260,000 | \$ | 260,000 | \$ | 260,000 | 0% |
| 8021 | Neighborhood Prev & Ret Pond Mtn | \$ | 383,096 | \$ | - | \$ | - | \$ | - | 0% |
| 8026 | Heavy Duty Truck & Equip | \$ | - | \$ | - | \$ | - | \$ | - | 0% |
| | Retention Pond Maintenance | \$ | - | \$ | - | \$ | - | \$ | - | 0% |
| 8050 | Bulkhead Repairs | \$ | - | \$ | - | \$ | - | \$ | - | 0% |
| 8055 | Cultural Arts/Heritage Dist Signage | \$ | - | \$ | - | \$ | - | \$ | - | 0% |
| 8040 | Boot Buy Back Program | \$ | - | \$ | - | \$ | - | \$ | - | 0% |
| Capital Total | | \$ | 624,059 | \$ | 260,000 | \$ | 260,000 | \$ | 260,000 | 0% |
| Department Totals | | \$ | 1,633,278 | \$ | 1,587,816 | \$ | 1,532,773 | \$ | 1,579,964 | 0% |

BUILDING OPERATIONS & MAINTENANCE

FY 2023-2024 ACCOMPLISHMENTS:

- ✓ Ensured that all city buildings were maintained to the desired level of service.
- ✓ Found new methods and resources to reduce overall janitorial costs.

FY 2024-2025 OBJECTIVES:

- Continue to ensure that city buildings remain clean and well-maintained.
- Ensure Public Health and Safety at Municipal Buildings
- Complete construction on City Hall
- With the imminent completion of the new city building, recruit an additional custodial service technician.
- Implement an efficient and effective cleaning schedule to accommodate the addition of the city building.
- Continue to ensure optimal utilization of janitorial funding to maximize cost reduction efforts.

MISSION STATEMENT

Provide professional, technical, and non-technical services for all City facilities in the areas that include employee comfort and safety, energy management, building maintenance and repair, office construction and custodial services.

Budgeted Personnel in Building Operations & Maintenance

| Position | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|----------|----------|----------|----------|
| Full Time Custodial Services Technician | 0 | 1 | 1 | 1 |

Fund: 01 - General**Department: Building Oper & Maint****Dept. Number: 632**

| | | <u>FY 22-23 Actual</u> | <u>FY 23-24 Budget</u> | <u>FY 23-24 Projected</u> | <u>FY 24-25 Adopted</u> | <u>FY 24-25 % Change</u> |
|------------------------|----------------------------|----------------------------|----------------------------|-------------------------------|-----------------------------|------------------------------|
| 10-Personnel | | | | | | |
| 1001 | Base Pay | \$ 35,918 | \$ 35,984 | \$ 35,984 | \$ 75,566 | 110% |
| 1002 | Longevity Pay | \$ - | \$ - | \$ 60 | \$ 240 | 0% |
| 1004 | Certification Pay | \$ - | \$ - | \$ - | \$ - | 0% |
| 1006 | Overtime (Janitorial Svcs) | \$ 19 | \$ 100 | \$ - | \$ - | -100% |
| 1010 | TMRS | \$ 6,274 | \$ 6,827 | \$ 6,827 | \$ 14,941 | 119% |
| 1011 | FICA | \$ 2,749 | \$ 2,760 | \$ 3,063 | \$ 5,799 | 110% |
| 1012 | Group Medical Insurance | \$ 8,843 | \$ 9,324 | \$ 9,324 | \$ 18,648 | 100% |
| 1013 | Worker's Compensation | \$ 71 | \$ 100 | \$ - | \$ - | 100% |
| 1016 | Uniforms | \$ 312 | \$ - | \$ - | \$ - | 100% |
| 1050 | Halo Flight Expense | \$ 25 | \$ 25 | \$ 25 | \$ 50 | 100% |
| 1051 | Stipend Pay | \$ - | \$ 1,258 | \$ 1,000 | \$ - | 100% |
| Category Totals | | \$ 54,210 | \$ 56,378 | \$ 56,283 | \$ 115,245 | 104% |

20-Contracts & Services

| | | | | | | |
|------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|-----|
| 2004 | Audits | \$ - | \$ - | \$ 6,000 | \$ 3,100 | 0% |
| 2013 | Workers Compensation | \$ - | \$ - | \$ - | \$ 686 | 0% |
| 2016 | Legal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| 2018 | Computer Supplies | \$ 2,587 | \$ - | \$ - | \$ - | 0% |
| 2022 | Janitorial Services | \$ - | \$ - | \$ - | \$ - | 0% |
| 2046 | Contracted Services | \$ 58,383 | \$ 150,000 | \$ 150,000 | \$ 150,000 | 0% |
| 2047 | Telephone/Communications/Fiber | \$ 64,431 | \$ 83,742 | \$ 83,742 | \$ 83,742 | 0% |
| 2048 | Fire Dept. Cleaning | \$ 3,900 | \$ 5,000 | \$ 5,000 | \$ 5,000 | 0% |
| 2050 | Fire Station Maintenance | \$ 26,403 | \$ 25,000 | \$ 25,000 | \$ 25,000 | 0% |
| 2055 | City Hall Maintenance | \$ - | \$ - | \$ - | \$ 150,000 | 0% |
| 2055 | RSC/City Hall Maint | \$ 5,415 | \$ 10,000 | \$ 10,000 | \$ 10,000 | 0% |
| Category Totals | | \$ 161,118 | \$ 273,742 | \$ 279,742 | \$ 427,528 | 56% |

30-Supplies

| | | | | | | |
|------------------------|---------------------|------------------|-------------------|-------------------|-------------------|------|
| 3002 | Postage | \$ 66 | \$ - | \$ - | \$ - | 0% |
| 3020 | Safety Equip | \$ 1,105 | \$ 2,500 | \$ 2,500 | \$ 5,000 | 100% |
| 3022 | Janitorial Supplies | \$ 9,664 | \$ 20,000 | \$ 20,000 | \$ 40,000 | 100% |
| 3023 | Utilities (WSG) | \$ 7,607 | \$ 20,000 | \$ 20,000 | \$ 40,000 | 100% |
| 3024 | Electricity | \$ 23,540 | \$ 75,000 | \$ 75,000 | \$ 150,000 | 100% |
| 3025 | Materials | \$ 8,607 | \$ 10,000 | \$ 10,000 | \$ 8,550 | -15% |
| Category Totals | | \$ 50,589 | \$ 127,500 | \$ 127,500 | \$ 243,550 | 91% |

Maintenance & Operations

| | | | | |
|-------------------|-------------------|-------------------|-------------------|-----|
| \$ 265,917 | \$ 457,620 | \$ 463,525 | \$ 786,323 | 72% |
|-------------------|-------------------|-------------------|-------------------|-----|

70-Maintenance

| | | | | | | |
|------------------------|--------------------------|---------------|-------------|-------------|-------------|----|
| 8008 | City Hall Maintenance | \$ - | \$ - | \$ - | \$ - | 0% |
| 7045 | Transfer to Fleet Maint. | \$ 545 | \$ - | \$ - | \$ - | 0% |
| Category Totals | | \$ 545 | \$ - | \$ - | \$ - | 0% |

Fund: 01 - General**Department: Building Oper & Maint****Dept. Number: 632****80-Capital Outlay/Projects**

| | | | | | | | | | | |
|------|------------------------|----|--------|----|-------|----|-------|----|---|-------|
| 8008 | City Hall Maintenance | \$ | - | \$ | - | \$ | - | \$ | - | 0% |
| 8010 | Christmas Decorations | \$ | - | \$ | 1,000 | \$ | 1,000 | \$ | - | -100% |
| 8012 | Building Improvements* | \$ | 22,907 | \$ | - | \$ | - | \$ | - | 0% |

Category Totals

| | | | | | | | | | |
|----|--------|----|-------|----|-------|----|---|--|-------|
| \$ | 22,907 | \$ | 1,000 | \$ | 1,000 | \$ | - | | -100% |
|----|--------|----|-------|----|-------|----|---|--|-------|

Department Totals

| | | | | | | | | | |
|----|---------|----|---------|----|---------|----|---------|--|-----|
| \$ | 289,369 | \$ | 458,620 | \$ | 464,525 | \$ | 786,323 | | 71% |
|----|---------|----|---------|----|---------|----|---------|--|-----|

PARKS & RECREATION

FY 2023-2024 ACCOMPLISHMENTS:

- ✓ Successful Annual Rockport Tropical Christmas Festival event.
- ✓ Conducted an Arbor Day event planting new live oaks at the Bent Oaks Rookery, Magnolia Park and McDonald's Park.
- ✓ Successfully hosted the Tree Giveaway giving out over 400 trees to the public.
- ✓ Continue to support and assist the Wreaths Across America, Veterans Day and Memorial Day programs.
- ✓ Hosted an Inaugural Glow in the Dark Easter Egg Hunt and Touch-A-Truck event.
- ✓ Record-breaking participation for Whooping Crane Strut event.
- ✓ Successful Annual Rockport Kite Festival event.
- ✓ Hired a Full-Time Recreation Program Assistant.
- ✓ Repainted Memorial Park Parking Lot stripes.
- ✓ Conducted a Back-to-School Bubble Bash at Memorial Park along with many Movies in the Park events.
- ✓ Conducted a Sandbag Distribution Operation for Hurricane Beryl.
- ✓ Installed new Memorial Park and Bent Oaks Rookery signs.
- ✓ Memorial Park Flagpole Replacement Project completed.
- ✓ Installed "Mr. P/The General" Memorial at Zachary Taylor Park.

FY 2024-2025 OBJECTIVES:

- Increase events, participation, and utilization numbers of park facilities.
- Open a Public Archery Range staffed by Parks & Recreation Archery Instructors.
- Identify and promote new activities such as cultural events, and other recreational activities endemic to our area, i.e., kid fish, birding trail creation, disc golf, etc.
- Implement a new Park Ranger Program to provide information, assistance and guidance to the public and when necessary, educate park visitors on laws, ordinance and policies in a respectful manner.
- Work towards increasing parking availability at Memorial Park for increased utilization and participation.
- Bring reused water to Memorial Park for increased water conservation and betterment of park amenities.
- Embark on creating a strategic plan for approximately 40 acres -sports complex tract, focusing initially on increasing open space.
- Work with the Parks Advisory Board and community to develop a new 10-year Parks & Recreation Master Plan.

MISSION STATEMENT

It is the mission of the Parks & Recreation Department to provide every citizen of Rockport, Aransas County, and visitors the highest quality of parks, recreation facilities and programs, and unique Texas coastal natural habitats, efficiently, safely, professionally, and in a manner reflecting our responsibility as stewards of the environment entrusted to our care.

PARKS & RECREATION

Budgeted Personnel in Parks

| Position | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|--|----------|----------|----------|----------|
| <i>Full Time Parks & Recreation Director</i> | 1 | 1 | 1 | 1 |
| <i>Full Time Parks & Recreation Asst. Director</i> | 0 | 1 | 1 | 1 |
| <i>Full Time Parks Maintenance Supervisor</i> | 1 | 1 | 0 | 0 |
| <i>Full Time Recreation Program Assist.</i> | 1 | 0 | 1 | 1 |
| <i>Full Time Crew Team Leader</i> | 1 | 1 | 2 | 2 |
| <i>Full Time Park Maintenance Worker</i> | 10 | 10 | 9 | 11 |

| Our Workload | FY21-22 | FY22-23 | FY23-24 | FY24-25 Projected |
|---|---------|---------|---------|----------------------|
| Acres of Park Grounds Maintained | 200 | 200 | 203 | 203 |
| “Non-Park” Area Work (Total man hours) | 3,900 | 4800 | 5,000 | 5200 |
| Tule Hike & Bike Trail Maintenance (Total man hours) | 520 | 1000 | 1000 | 1200 |
| Measuring Our Effectiveness | | | | |
| Number of City Park Facility Rentals | 20 | 32 | 94 | 115 |
| Percentage of Park Maintenance Completed on Schedule | 90% | 90% | 90% | 90% |

- **STRATEGIC PLAN – 2024-2025 TOP PRIORITIES**
- **Work and complete the Parks Master Plan**
- **Implementation of a Park Ranger Program**



Fund: 01 - General**Department: Park & Leisure Services****Dept. Number: 661**

| | | FY 22-23 <u>Actual</u> | FY 23-24 <u>Budget</u> | FY 23-24 <u>Projected</u> | FY 24-25 <u>Adopted</u> | FY 24-25 <u>% Change</u> |
|------------------------|-------------------------|---------------------------|---------------------------|------------------------------|----------------------------|-----------------------------|
| 10-Personnel | | | | | | |
| 1001 | Base Pay | \$ 578,636 | \$ 644,893 | \$ 594,893 | \$ 638,242 | -1% |
| 1002 | Longevity Pay | \$ 4,905 | \$ 5,577 | \$ 4,095 | \$ 3,195 | -43% |
| 1004 | Certification Pay | \$ 4,756 | \$ 1,620 | \$ 1,620 | \$ 2,160 | 33% |
| 1005 | Part-Time | \$ 9,342 | \$ 10,000 | \$ 10,000 | \$ 17,545 | 75% |
| 1006 | Overtime | \$ 15,610 | \$ 20,000 | \$ 20,000 | \$ 21,000 | 5% |
| 1010 | TMRS | \$ 106,440 | \$ 128,295 | \$ 120,858 | \$ 131,642 | 3% |
| 1011 | FICA | \$ 44,951 | \$ 52,708 | \$ 49,764 | \$ 52,436 | -1% |
| 1012 | Group Medical Insurance | \$ 117,301 | \$ 130,536 | \$ 121,464 | \$ 130,536 | 0% |
| 1013 | Worker's Compensation | \$ 11,618 | \$ 12,000 | \$ 12,698 | \$ 12,698 | 6% |
| 1016 | Uniforms | \$ 11,141 | \$ 14,500 | \$ 6,500 | \$ 6,500 | -55% |
| 1020 | Car Allowance | \$ 4,131 | \$ 6,900 | \$ 6,900 | \$ 3,300 | -52% |
| 1050 | Halo Flight Expense | \$ 325 | \$ 350 | \$ 350 | \$ 350 | 0% |
| 1051 | Stipend Pay | \$ - | \$ 16,354 | \$ 13,000 | \$ - | 0% |
| Category Totals | | \$ 909,157 | \$ 1,043,733 | \$ 962,142 | \$ 1,019,605 | -2% |

20-Contracts & Services

| | | | | | | |
|------------------------|--------------------------|------------------|------------------|------------------|------------------|-----------|
| 2002 | Merchant Processing Fees | \$ (1) | \$ - | \$ 5 | \$ 5 | 0% |
| 2004 | Audit | \$ 3,000 | \$ 3,130 | \$ 3,130 | \$ 3,130 | 0% |
| 2011 | Insurance | \$ 28,281 | \$ 30,000 | \$ 30,000 | \$ 30,000 | 0% |
| 2016 | Legal Services | \$ - | \$ 3,000 | \$ 1,000 | \$ 3,000 | 0% |
| 2020 | Advertising/Promotions | \$ 809 | \$ 2,000 | \$ 2,000 | \$ 2,000 | 0% |
| 2036 | Communications Services | \$ 3,733 | \$ 4,500 | \$ 4,500 | \$ 4,500 | 0% |
| 2037 | Equipment Rental | \$ - | \$ 4,000 | \$ 4,000 | \$ 4,000 | 0% |
| 2046 | Contracted Services | \$ 60,466 | \$ 46,000 | \$ 46,000 | \$ 46,000 | 0% |
| 2047 | Consulting-AC Pathways | \$ - | \$ - | \$ - | \$ - | 0% |
| 2048 | Field & Court Lighting | \$ - | \$ 2,000 | \$ 2,000 | \$ 2,000 | 0% |
| Category Totals | | \$ 96,288 | \$ 94,630 | \$ 92,635 | \$ 94,635 | 0% |

30-Supplies

| | | | | | | |
|------------------------|--------------------------------|------------------|-------------------|-------------------|-------------------|-----------|
| 3001 | Office Supplies | \$ 3,292 | \$ 4,000 | \$ 4,000 | \$ 4,000 | 0% |
| 3002 | Postage | \$ 1,101 | \$ 1,000 | \$ 100 | \$ 100 | -90% |
| 3003 | Recreation Equipment | \$ 6,011 | \$ 15,000 | \$ 15,000 | \$ 15,000 | 0% |
| 3004 | Recreation Programs | \$ 21,701 | \$ 20,000 | \$ 20,000 | \$ 20,000 | 0% |
| 3007 | Boots | \$ - | \$ 2,200 | \$ 1,293 | \$ 2,200 | 0% |
| 3011 | Chemicals | \$ 3,214 | \$ 11,000 | \$ 6,500 | \$ 6,500 | -41% |
| 3018 | Computer Supplies | \$ 2,601 | \$ 5,000 | \$ 5,202 | \$ 5,000 | 0% |
| 3020 | Safety Equip/Tools | \$ 5,384 | \$ 6,000 | \$ 6,000 | \$ 6,000 | 0% |
| 3022 | Janitorial | \$ 5,981 | \$ 5,500 | \$ 7,500 | \$ 8,000 | 45% |
| 3023 | Utilities | \$ 19,660 | \$ 17,000 | \$ 22,000 | \$ 25,000 | 47% |
| 3024 | Electricity | \$ 20,352 | \$ 25,000 | \$ 25,000 | \$ 28,000 | 12% |
| 3025 | Christmas Lights & Maintenance | \$ 3,109 | \$ 8,000 | \$ 8,000 | \$ 8,000 | 0% |
| 3026 | Fuel (Parks Tanks) | \$ 6,703 | \$ 10,000 | \$ 7,000 | \$ 10,000 | 0% |
| 3050 | Emergency Mgmt/Ops Supplies | \$ - | \$ - | \$ - | \$ - | 0% |
| Category Totals | | \$ 99,110 | \$ 129,700 | \$ 127,595 | \$ 137,800 | 6% |

Fund: 01 - General
Department: Park & Leisure Services
Dept. Number: 661

40-Travel & Training

| | | | | | | |
|------------------------|--------------------------------|-----------------|------------------|------------------|------------------|------|
| 4001 | Schools/Seminars-Registration | \$ 4,788 | \$ 5,000 | \$ 5,000 | \$ 6,000 | 20% |
| 4002 | Dues & Subscriptions | \$ 929 | \$ 1,200 | \$ 1,200 | \$ 1,200 | 0% |
| 4003 | Schools/Seminars-Travel & Exp. | \$ 3,815 | \$ 4,000 | \$ 7,000 | \$ 8,000 | 100% |
| Category Totals | | \$ 9,532 | \$ 10,200 | \$ 13,200 | \$ 15,200 | 49% |

50-Intergovernmental Trfs

| | | | | | | |
|------------------------|-------------------------|------------------|-------------|-------------|-------------|----|
| 5080 | Trf to Veh & Equip Fund | \$ 54,029 | \$ - | \$ - | \$ - | 0% |
| Category Totals | | \$ 54,029 | \$ - | \$ - | \$ - | 0% |

70-Maintenance

| | | | | | | |
|------------------------|------------------------------|-------------------|-------------------|-------------------|-------------------|----|
| 7001 | Vandalism Repair | \$ 788 | \$ 4,000 | \$ 4,000 | \$ 4,000 | 0% |
| 7002 | Maintenance Repair | \$ 90,783 | \$ 58,646 | \$ 58,646 | \$ 60,000 | 2% |
| 7003 | Tree Maintenance | \$ 6,582 | \$ 12,000 | \$ 12,000 | \$ 12,000 | 0% |
| 7005 | Landscape Maintenance | \$ 9,172 | \$ 7,000 | \$ 7,000 | \$ 7,000 | 0% |
| 7020 | Invasive Maintenance/Removal | \$ - | \$ - | \$ - | \$ - | 0% |
| 7044 | Trf to Fleet/Fuel | \$ 22,631 | \$ 25,000 | \$ 25,000 | \$ 25,000 | 0% |
| 7045 | Trf to Fleet/Vehicle Maint | \$ 86,000 | \$ 88,130 | \$ 88,130 | \$ 88,130 | 0% |
| Category Totals | | \$ 215,955 | \$ 194,776 | \$ 194,776 | \$ 196,130 | 1% |

Maintenance & Operations

| | | | | |
|---------------------|---------------------|---------------------|---------------------|-----|
| \$ 1,384,072 | \$ 1,473,039 | \$ 1,390,348 | \$ 1,463,370 | -1% |
|---------------------|---------------------|---------------------|---------------------|-----|

80-Capital Outlay/Projects

| | | | | | | |
|--------------------------|-----------|---------------------|---------------------|---------------------|---------------------|-----|
| 8013 | Equipment | \$ - | \$ 32,000 | \$ 32,000 | \$ - | 0% |
| Category Totals | | \$ - | \$ 32,000 | \$ 32,000 | \$ - | 0% |
| Department Totals | | \$ 1,384,072 | \$ 1,505,039 | \$ 1,422,348 | \$ 1,463,370 | -3% |

NON-DEPARTMENTAL

PURPOSE

This division is administered by the Finance Department and provides funding for various charges that are not directly related to any specific department or activity of the City. Expenditures include insurance, legal services, retiree health insurance, contracted services, other non-routine one-time operational charge, and transfers to other funds.



The City of Rockport Parks and Recreation Department is excited to announce the opening of our new public archery range! The archery range, located at our Teal Street property consists of a 5-point line with 20-50 yard target ranges. The line will primarily use 20-yards but additional distance can be accommodated upon request.

This semi-indoor range is staffed by certified archery instructors! Whether you are a beginner or a pro, the archery range offers opportunity for you. You are welcome to bring your 3-D targets to set up on the range or use our array of target opportunities.

The line is run on a first-come-first served basis with a 30-minute rotation. After 30-minutes of open range, the range is cleared and the line is closed. Then a new group of archers take their position on the line for the next 30-minutes of arrow flinging fun. Once you've completed your turn, you may go back on the list for another 30-minute rotation.

Crossbow shooters can only be accommodated on a limited basis at this time, so please be patient with the range staff as they work you into the rotation.

| | |
|----------------------|-----------------|
| TUESDAY and THURSDAY | 5:30PM - 8:30PM |
| SATURDAY | 8:30AM-12:30PM |

Use of the range is free until February 28, 2025. Beginning March 1, 2025 an annual pass will be available for \$60. Persons under 16 years old can shoot for free with a parent that has a pass and is present.

The Rockport Public Archery Range is a program of the City of Rockport Park Rangers.



361-727-2158



jriekers@rockporttx.gov



1702 Teal St, Rockport TX, 78382

Fund: 01 - General**Department: Non-Departmental****Dept. Number: 699**

| | | FY 22-23 Actual | FY 23-24 Budget | FY 23-24 Projected | FY 24-25 Adopted | FY 24-25 % Change |
|------------------------------------|-------------------------------|----------------------------|----------------------------|-------------------------------|-----------------------------|------------------------------|
| 10-Personnel | | | | | | |
| 1001 | Vacation Pay | \$ 63,429 | \$ 54,468 | \$ 57,842 | \$ 60,734 | 12% |
| 1003 | Cost of Living Adjustment | \$ - | \$ - | \$ - | \$ - | 0% |
| 1002 | Sick Pay | \$ 30,776 | \$ 7,200 | \$ 24,265 | \$ 24,265 | 237% |
| 1010 | TMRS | \$ 20,833 | \$ 11,652 | \$ 15,814 | \$ 16,753 | 44% |
| 1011 | FICA | \$ 7,266 | \$ 4,718 | \$ 6,281 | \$ 6,502 | 38% |
| 1040 | Education Reimb | \$ 9,133 | \$ 12,000 | \$ 12,000 | \$ 12,000 | 0% |
| Category Totals | | \$ 131,437 | \$ 90,038 | \$ 116,202 | \$ 120,255 | 34% |
| 20-Contracts & Services | | | | | | |
| 2011 | Insurance | \$ 315,597 | \$ 684,441 | \$ 684,441 | \$ 1,074,014 | 57% |
| 2012 | Retiree Insurance | \$ 133,504 | \$ 172,600 | \$ 172,600 | \$ 177,778 | 3% |
| 2016 | Legal Services | \$ 33,230 | \$ 35,000 | \$ 45,000 | \$ 50,000 | 43% |
| 2017 | Hurricane Harvey Disaster | \$ 15,000 | \$ - | \$ - | \$ - | 0% |
| 2023 | Insurance Claim - Lightning | \$ 21,418 | \$ 1,750 | \$ - | \$ - | -100% |
| 2046 | Contracted Services | \$ 35,597 | \$ 50,000 | \$ 50,000 | \$ 50,000 | 0% |
| 2050 | Organizational Dues | \$ - | \$ 500 | \$ - | \$ - | -100% |
| 2060 | Employee Recognition | \$ 8,754 | \$ - | \$ - | \$ - | 0% |
| Category Totals | | \$ 563,100 | \$ 944,291 | \$ 952,041 | \$ 1,351,792 | 43% |
| 30-Supplies | | | | | | |
| 3018 | Computer Supplies | \$ - | \$ 23,800 | \$ - | \$ - | -100% |
| Category Totals | | \$ - | \$ 23,800 | \$ - | \$ - | -100% |
| 50-Intergovernmental Trfs | | | | | | |
| 5002 | Aransas County App Dist | \$ 138,818 | \$ 171,124 | \$ 171,124 | \$ 200,281 | 17% |
| 5003 | Tax Collection Services | \$ 19,710 | \$ 19,710 | \$ 19,710 | \$ 25,837 | 31% |
| 5007 | Animal Control Services | \$ 102,600 | \$ 102,600 | \$ 102,600 | \$ 105,678 | 3% |
| 5023 | Rockport Volunteer Fire | \$ 98,280 | \$ 98,280 | \$ 98,280 | \$ 101,228 | 3% |
| 5025 | Emergency Medical Services | \$ 274,500 | \$ 274,500 | \$ 274,500 | \$ 282,735 | 3% |
| 5050 | Ace Hardware 380 ED Agreement | \$ 23,324 | \$ 20,000 | \$ 20,000 | \$ 20,000 | 0% |
| 5051 | Pearl Point 380 ED Agreement | \$ 33,926 | \$ 40,000 | \$ 30,000 | \$ 30,000 | -25% |
| Category Totals | | \$ 691,158 | \$ 726,214 | \$ 716,214 | \$ 765,759 | 5% |

Fund: 01 - General**Department: Non-Departmental****Dept. Number: 699****80-Capital Outlay/Projects**

| | | | | | | |
|------|---------------------------|------------------|------------------|------------------|-------------|--------------|
| 8005 | Email Remote Hosting Site | \$ 32,650 | \$ 32,650 | \$ 47,462 | \$ - | -100% |
| | Category Totals | \$ 32,650 | \$ 32,650 | \$ 47,462 | \$ - | -100% |

85-Operating Transfers

| | | | | | | |
|------|--------------------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| 8505 | Trf to Pool Oper Fund | \$ 263,806 | \$ 409,505 | \$ 409,386 | \$ 421,747 | 3% |
| 8507 | Trf to Juvenile Case Mgr | \$ - | \$ 14,600 | \$ 20,000 | \$ 20,750 | 42% |
| 8540 | Trf to Gen CIP Fund | \$ - | \$ 177,514 | \$ 177,514 | \$ - | -100% |
| 8550 | Trf to Compensation Study Fund | \$ - | \$ 3,775 | \$ - | \$ - | -100% |
| 8581 | Trf to Fleet Fund | \$ - | \$ - | \$ - | \$ - | 0% |
| | Category Totals | \$ 263,806 | \$ 605,394 | \$ 606,900 | \$ 442,497 | -27% |
| | Department Totals | \$ 1,682,150 | \$ 2,422,387 | \$ 2,438,819 | \$ 2,680,303 | 11% |



PROPRIETARY FUNDS



Enterprise Funds

Enterprise Funds are used to account for City services provided to citizens.

- ❖ Water/Wastewater Fund
- ❖ Natural Gas Distribution Fund
- ❖ Aquatic Center Fund
- ❖ Sanitation Fund

Internal Service Funds

Internal Service Funds are used to account for activities that provide goods or services to other funds or departments on a cost-reimbursement basis.

- ❖ Fleet Maintenance Fund
- ❖ Communications Center Fund

Other Proprietary Funds

Other Proprietary Funds support the financing and construction of fixed assets used to support City services. These include utility:

- ❖ Utility Capital Improvement Projects
- ❖ Utility Debt Service

ENTERPRISE FUNDS DESCRIPTION AND SUMMARY

FUND SUMMARY

These funds are used to account for operations that are financed and operated in a manner similar to a private business enterprise where the intent of the governing body is that the cost of providing services to the general public be recovered primarily through user charges.

CONCLUDING FISCAL YEAR 2023-24 FINANCIAL PERFORMANCE

REVENUES for the Enterprise Funds are estimated to total \$20,747,859 which is an increase of \$1,717,360 or 7.64% than revenues budgeted. This was due to rate rollback for outside city limit customers.

EXPENDITURES for the Enterprise Funds are estimated to be \$18,868,277 which is \$688,978 or 3.65% less than the actual expenditures in fiscal year 2022-23.

FISCAL YEAR 2024-25 BUDGET

REVENUES for the Enterprise Funds for fiscal year 2024-25 are expected to total \$22,920,093 which represents an increase of \$2,172,234 or 10.47% over fiscal year 2023-24 end-of-year estimate. Revenue categories for fiscal year 2024-25 are budgeted conservatively; however, the impact of Stage 3 water restrictions is fully yet to be seen with those beginning in January 2025 .

EXPENDITURES for fiscal year 2024-25 are projected to be \$22,920,093 which is an increase of \$690,831 or 3.11% over fiscal year 2023-24 end-of-year estimate. The increase is primarily due to increases in personnel and insurance costs.

FUND BALANCE - After expenditures and transfers to other funds, the budget projects an ending fund balance in each fund as follows:

| Fund | Amount |
|-------------------------------|--------------|
| Water/Wastewater Fund | \$10,059,085 |
| Natural Gas Distribution Fund | \$ 1,207,250 |
| Aquatic Center Fund* | \$-611,581 |
| Sanitation Fund | \$ 1,363,437 |

*Transfers from the General Fund to the Aquatic Center will need to be increased above those to cover normal annual costs to absorb the Aquatic Center Fund negative fund balance.

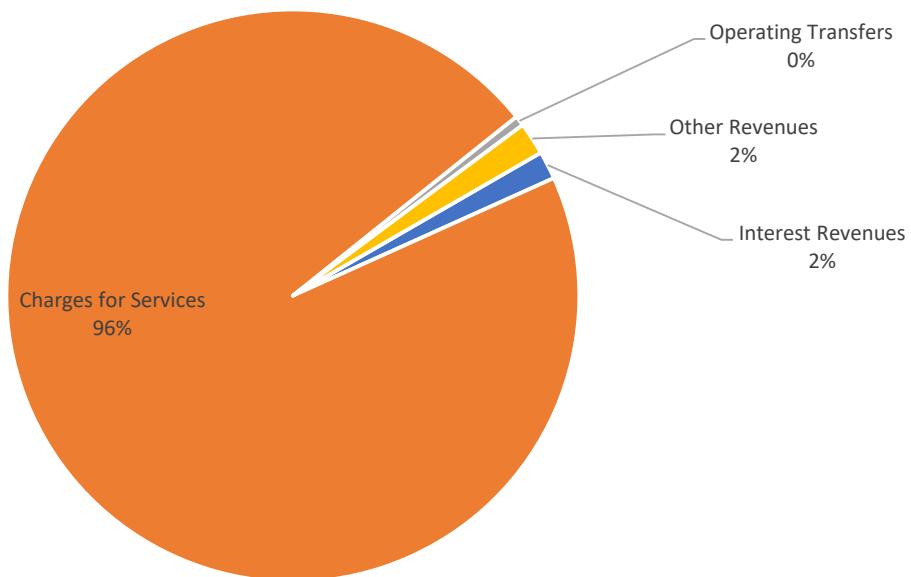


WATER/WASTEWATER FUND

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

| | <u>FY 22-23 Actual</u> | <u>FY 23-24 Budget</u> | <u>FY 23-24 Projected</u> | <u>FY 24-25 Adopted</u> | <u>FY 24-25 % Change</u> |
|--|----------------------------|----------------------------|-------------------------------|-----------------------------|------------------------------|
| Water/Wastewater Fund Resources | | | | | |
| Interest Revenues | \$ 242,874 | \$ 200,000 | \$ 250,000 | \$ 250,000 | 25% |
| Charges for Services | \$ 14,155,123 | \$ 13,948,722 | \$ 13,150,525 | \$ 15,104,629 | 8% |
| Operating Transfers | \$ 90,000 | \$ 90,000 | \$ 90,000 | \$ 90,000 | 0% |
| Other Revenues | \$ 262,470 | \$ 250,001 | \$ 294,569 | \$ 290,000 | 16% |
| Use of Reserves | \$ - | \$ 575,291 | \$ - | \$ - | -100% |
| Total Resources | \$ 14,750,467 | \$ 15,064,014 | \$ 13,785,094 | \$ 15,734,629 | 4% |
| Water/Wastewater Fund Expenses | | | | | |
| Personnel | \$ 2,350,979 | \$ 2,450,529 | \$ 2,496,001 | \$ 2,539,549 | 4% |
| Contracts & Services | \$ 1,113,811 | \$ 1,840,314 | \$ 1,823,988 | \$ 1,854,842 | 1% |
| Supplies | \$ 4,791,387 | \$ 5,052,660 | \$ 5,027,560 | \$ 5,034,560 | 0% |
| Travel & Training | \$ 27,983 | \$ 40,600 | \$ 37,100 | \$ 39,100 | -4% |
| Intergovernmental Transfer | \$ 204,524 | \$ - | \$ - | \$ - | 0% |
| Maintenance | \$ 948,709 | \$ 1,939,786 | \$ 1,939,786 | \$ 2,017,056 | 4% |
| Capital Outlay/Project | \$ 62,967 | \$ 31,351 | \$ 59,850 | \$ 78,801 | 151% |
| Operating Transfers | \$ 3,545,268 | \$ 3,708,774 | \$ 3,699,807 | \$ 4,170,721 | 12% |
| Total Expenditures | \$ 13,045,628 | \$ 15,064,014 | \$ 15,084,091 | \$ 15,734,629 | 4% |
| Resources Over(Under) Expenses | \$ 1,704,840 | \$ - | \$ (1,298,997) | \$ 0 | |

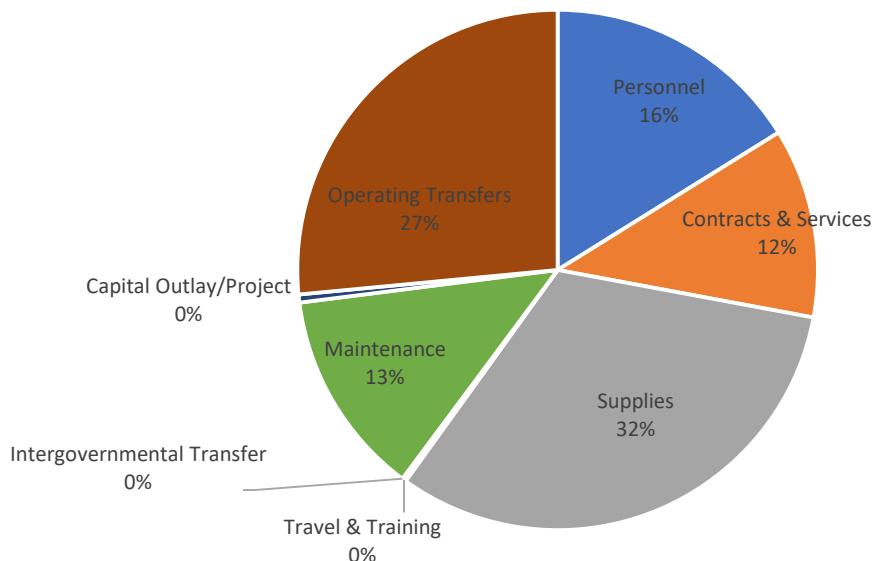
FY 2024-2025 Utility Fund Revenues



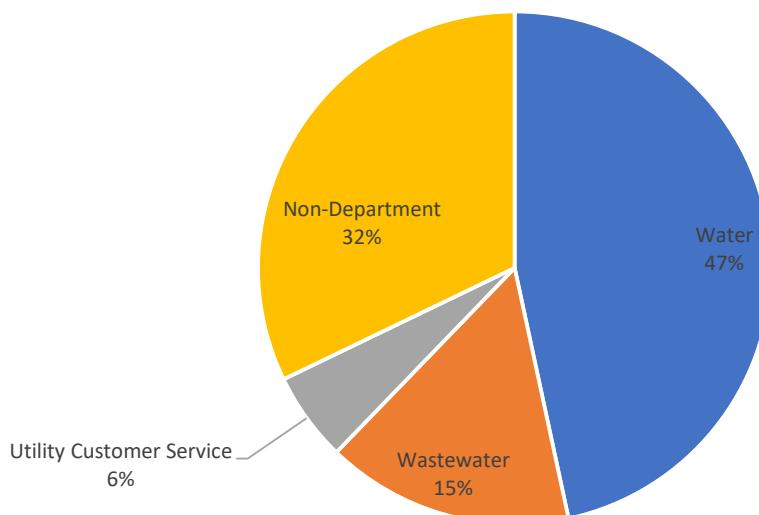
Fund: 02 - Water/Wastewater Fund**Revenue Detail**

| | FY 22-23 Actual | FY 23-24 Budget | FY 23-24 Projected | FY 24-25 Adopted | FY 24-25 % Change |
|------------------------------------|----------------------------|----------------------------|-------------------------------|-----------------------------|------------------------------|
| <u>Interest Revenues</u> | | | | | |
| 40601 Interest on Investments | \$ 242,874 | \$ 200,000 | \$ 250,000 | \$ 250,000 | 25% |
| Category Totals | \$ 242,874 | \$ 200,000 | \$ 250,000 | \$ 250,000 | 25% |
| <u>Charges for Services</u> | | | | | |
| 40701 Water Revenue | \$ 9,229,558 | \$ 8,703,548 | \$ 8,422,249 | \$ 9,388,611 | 8% |
| 40702 Wastewater Revenue | \$ 3,410,498 | \$ 3,837,674 | \$ 3,240,000 | \$ 4,233,518 | 10% |
| 40703 Water Connection Fees | \$ 327,068 | \$ 797,500 | \$ 280,000 | \$ 797,500 | 0% |
| 40704 Wastewater Conn Fees | \$ 83,025 | \$ 90,000 | \$ 90,000 | \$ 90,000 | 0% |
| 40705 Water Line Inst Revenue | \$ 50,200 | \$ 60,000 | \$ 60,000 | \$ 60,000 | 0% |
| 40706 Wastewater Line Inst Rev | \$ 663,726 | \$ 50,000 | \$ 648,276 | \$ 50,000 | 0% |
| 40707 Service Charges & Fees | \$ 90,950 | \$ 85,000 | \$ 85,000 | \$ 160,000 | 88% |
| 40708 Late Fee | \$ 129,134 | \$ 110,000 | \$ 110,000 | \$ 110,000 | 0% |
| 40711 Septic Tank Disposal Fee | \$ 36,410 | \$ 45,000 | \$ 45,000 | \$ 45,000 | 0% |
| 40712 Fulton Wastewater Revenue | \$ 134,555 | \$ 170,000 | \$ 170,000 | \$ 170,000 | 0% |
| Category Totals | \$ 14,155,123 | \$ 13,948,722 | \$ 13,150,525 | \$ 15,104,629 | 8% |
| <u>Operating Transfers.</u> | | | | | |
| 40921 Trf from Gas Department | \$ 90,000 | \$ 90,000 | \$ 90,000 | \$ 90,000 | 0% |
| Category Totals | \$ 90,000 | \$ 90,000 | \$ 90,000 | \$ 90,000 | 0% |
| <u>Other Revenues</u> | | | | | |
| 43002 Insurance Claims | \$ 11,901 | \$ - | \$ - | \$ - | 0% |
| 43004 Miscellaneous Revenue | \$ 83,846 | \$ 75,000 | \$ 79,569 | \$ 75,000 | 0% |
| 43005 Sell of Effluent | \$ 13,750 | \$ 15,001 | \$ 15,000 | \$ 15,000 | 0% |
| 43026 Sell of Surplus | \$ 112,175 | \$ - | \$ - | \$ - | 0% |
| 43032 Employee Equipment Buy-Back | \$ - | \$ - | \$ - | \$ - | 0% |
| 43050 Sale of Equipment | \$ - | \$ 160,000 | \$ - | \$ - | -100% |
| 43065 Credit Card Fees | \$ 40,798 | \$ - | \$ 200,000 | \$ 200,000 | 0% |
| Category Totals | \$ 262,470 | \$ 250,001 | \$ 294,569 | \$ 290,000 | 16% |
| Utility System Fund Revenue | \$ 14,750,467 | \$ 14,488,723 | \$ 13,785,094 | \$ 15,734,629 | 9% |

FY 2024-2025 Utility Fund Expenses by Category



FY 2024-2025 Utility Fund Expenses by Department



Fund: 02 - Water/Wastewater Fund

Consolidated Expense Summary

| | | FY 22-23 <u>Actual</u> | FY 23-24 <u>Budget</u> | FY 23-24 <u>Projected</u> | FY 24-25 <u>Adopted</u> | FY 24-25 <u>% Change</u> |
|----------------------------|-------------------------------|---------------------------|---------------------------|------------------------------|----------------------------|-----------------------------|
| <u>10-Personnel</u> | | | | | | |
| 1000 | Vacation Pay | \$ 8,604 | \$ 15,000 | \$ 18,253 | \$ 19,165 | 28% |
| 1001 | Base Pay | \$ 1,456,687 | \$ 1,451,999 | \$ 1,483,647 | \$ 1,545,204 | 6% |
| 1001 | Compensation Study Adjustment | \$ - | \$ - | \$ - | \$ - | 0% |
| 1002 | Stability Pay | \$ 8,340 | \$ 9,986 | \$ 9,920 | \$ 9,785 | -2% |
| 1004 | Certification Pay | \$ 45,716 | \$ 43,980 | \$ 44,788 | \$ 37,140 | -16% |
| 1005 | Part-Time | \$ 31,264 | \$ 8,642 | \$ 10,000 | \$ 8,934 | 3% |
| 1006 | Overtime | \$ 83,509 | \$ 91,500 | \$ 95,500 | \$ 95,400 | 4% |
| 1010 | TMRS | \$ 280,620 | \$ 305,539 | \$ 319,077 | \$ 337,291 | 10% |
| 1011 | FICA | \$ 121,797 | \$ 124,365 | \$ 127,501 | \$ 131,596 | 6% |
| 1012 | Group Medical Insurance | \$ 268,279 | \$ 317,016 | \$ 308,376 | \$ 308,376 | -3% |
| 1013 | Worker's Compensation | \$ 25,232 | \$ 26,500 | \$ 24,757 | \$ 24,757 | -7% |
| 1016 | Uniforms | \$ 16,535 | \$ 15,500 | \$ 16,358 | \$ 16,500 | 6% |
| 1020 | Car Allowance | \$ 3,564 | \$ 4,576 | \$ 4,576 | \$ 4,576 | 0% |
| 1021 | Mileage Reimbursement | \$ 82 | \$ 200 | \$ 200 | \$ - | -100% |
| 1050 | Halo Flight Expense | \$ 750 | \$ 850 | \$ 825 | \$ 825 | -3% |
| 1051 | Stipend Pay | \$ - | \$ 34,876 | \$ 32,223 | \$ - | -100% |
| Category Totals | | \$ 2,350,979 | \$ 2,450,529 | \$ 2,496,001 | \$ 2,539,549 | 4% |

| <u>20-Contracts & Services</u> | | | | | | |
|---|-------------------------------|---------------------|---------------------|---------------------|---------------------|-------|
| 2000 | Overages/Shortages | \$ 2,781 | \$ - | \$ 1,750 | \$ - | 0% |
| 2002 | Merchant Processing Fees | \$ 188,513 | \$ 152,800 | \$ 150,000 | \$ 150,000 | -2% |
| 2004 | Audits | \$ 17,300 | \$ 17,700 | \$ 19,200 | \$ 17,700 | 0% |
| 2011 | Insurance | \$ 416,600 | \$ 878,000 | \$ 873,117 | \$ 896,911 | 2% |
| 2012 | Retiree Insurance | \$ - | \$ - | \$ - | \$ - | 0% |
| 2013 | Worker's Compensation | \$ - | \$ - | \$ - | \$ - | 0% |
| 2014 | Computer Software & Programs | \$ - | \$ - | \$ - | \$ 2,700 | 0% |
| 2016 | Legal Services | \$ 6,886 | \$ 12,500 | \$ 15,500 | \$ 12,500 | 0% |
| 2023 | Insurance Claim - Lightning | \$ 13,301 | \$ - | \$ - | \$ - | 0% |
| 2036 | Communications Services | \$ 23,879 | \$ 16,000 | \$ 16,540 | \$ 18,150 | 13% |
| 2037 | Equipment Rental | \$ 7,334 | \$ 15,000 | \$ 15,000 | \$ 15,000 | 0% |
| 2040 | Engineering/Surveying | \$ 9,321 | \$ 28,000 | \$ 28,000 | \$ 28,000 | 0% |
| 2044 | Easement Expense | \$ 178 | \$ 200 | \$ 200 | \$ 200 | 0% |
| 2046 | Contracted Services | \$ 208,888 | \$ 325,000 | \$ 321,081 | \$ 321,081 | -1% |
| 2047 | Telephone | \$ 13,580 | \$ 13,600 | \$ 13,600 | \$ 13,600 | 0% |
| 2054 | System Inspect/Tests | \$ 93,398 | \$ 110,500 | \$ 110,500 | \$ 110,500 | 0% |
| 2055 | WWTP Waste Removal | \$ 95,150 | \$ 100,000 | \$ 100,000 | \$ 100,000 | 0% |
| 2056 | Security System Monitoring | \$ - | \$ 4,500 | \$ 4,500 | \$ 4,500 | 0% |
| 2057 | SCADA System | \$ 16,703 | \$ 5,000 | \$ 5,000 | \$ 14,000 | 180% |
| 2058 | Itron System Maintenance | \$ - | \$ 150,000 | \$ 150,000 | \$ 150,000 | 0% |
| 2099 | Insurance Reserve Contingency | \$ - | \$ 11,514 | \$ - | \$ - | -100% |
| Category Totals | | \$ 1,113,811 | \$ 1,840,314 | \$ 1,823,988 | \$ 1,854,842 | 1% |

Fund: 02 - Water/Wastewater Fund

Consolidated Expense Summary

30-Supplies

| | | | | | | |
|------------------------|--------------------------|---------------------|---------------------|---------------------|---------------------|------|
| 3001 | Office | \$ 6,884 | \$ 9,400 | \$ 9,400 | \$ 9,400 | 0% |
| 3002 | Postage | \$ 76,683 | \$ 75,000 | \$ 71,000 | \$ 75,000 | 0% |
| 3007 | Boots | \$ - | \$ 3,600 | \$ 3,600 | \$ 3,600 | 0% |
| 3011 | Chemicals | \$ 97,233 | \$ 82,000 | \$ 82,000 | \$ 82,000 | 0% |
| 3018 | Computer Supplies | \$ 9,804 | \$ 29,100 | \$ 8,000 | \$ 7,000 | -76% |
| 3019 | GIS & Mapping | \$ 16,807 | \$ 10,000 | \$ 10,000 | \$ 10,000 | 0% |
| 3020 | Small Tools/Safety Equip | \$ 21,786 | \$ 21,000 | \$ 21,000 | \$ 25,000 | 19% |
| 3023 | Utilities | \$ 32,426 | \$ 25,000 | \$ 25,000 | \$ 25,000 | 0% |
| 3024 | Electricity | \$ 252,690 | \$ 300,000 | \$ 300,000 | \$ 300,000 | 0% |
| 3038 | Water | \$ 4,035,846 | \$ 4,247,560 | \$ 4,247,560 | \$ 4,247,560 | 0% |
| 3049 | H2S Control | \$ 241,230 | \$ 250,000 | \$ 250,000 | \$ 250,000 | 0% |
| | Emergency Mgmt Supplies | \$ - | \$ - | \$ - | \$ - | 0% |
| Category Totals | | \$ 4,791,387 | \$ 5,052,660 | \$ 5,027,560 | \$ 5,034,560 | 0% |

40-Travel & Training

| | | | | | | |
|------------------------|--------------------------------|------------------|------------------|------------------|------------------|-----|
| 4001 | Schools/Seminars-Registration | \$ 13,041 | \$ 21,500 | \$ 18,000 | \$ 20,000 | -7% |
| 4002 | Dues & Subscriptions | \$ 4,374 | \$ 7,000 | \$ 7,000 | \$ 7,000 | 0% |
| 4003 | Schools/Seminars-Travel & Exp. | \$ 4,484 | \$ 4,600 | \$ 4,600 | \$ 4,600 | 0% |
| 4004 | Public Awareness | \$ 6,083 | \$ 7,500 | \$ 7,500 | \$ 7,500 | 0% |
| Category Totals | | \$ 27,983 | \$ 40,600 | \$ 37,100 | \$ 39,100 | -4% |

50-Intergovernmental Trfs

| | | | | | | |
|------------------------|-----------------------|-------------------|-------------|-------------|-------------|----|
| 5080 | Trf to Veh & Equip Fd | \$ 204,524 | \$ - | \$ - | \$ - | 0% |
| Category Totals | | \$ 204,524 | \$ - | \$ - | \$ - | 0% |

70-Maintenance

| | | | | | | |
|------------------------|-------------------------------|-------------------|---------------------|---------------------|---------------------|-----|
| 7012 | Water System Maintenance | \$ 44,569 | \$ 12,794 | \$ 12,794 | \$ 25,000 | 95% |
| 7012 | WasteWater System Maintenance | \$ 9,757 | \$ 20,000 | \$ 20,000 | \$ 20,000 | 0% |
| 7016 | Pump Station Maintenance | \$ 595 | \$ 34,394 | \$ 34,394 | \$ 34,394 | 0% |
| 7016 | WWTP Equipment M & R | \$ 146,266 | \$ 75,000 | \$ 75,000 | \$ 75,000 | 0% |
| 7017 | Lift Station Maintenance | \$ 59,668 | \$ 184,936 | \$ 184,936 | \$ 200,000 | 8% |
| 7018 | Meter Replace Program | \$ 48,711 | \$ 10,800 | \$ 10,800 | \$ 10,800 | 0% |
| 7031 | Water Tank Maint/Insp | \$ 21,082 | \$ 25,000 | \$ 25,000 | \$ 25,000 | 0% |
| 7040 | Meters & Boxes | \$ 162,887 | \$ 925,000 | \$ 925,000 | \$ 925,000 | 0% |
| 7041 | Line Materials | \$ 167,828 | \$ 100,000 | \$ 100,000 | \$ 150,000 | 50% |
| 7041 | WWTP Equipment M & R | \$ 23,323 | \$ 75,000 | \$ 75,000 | \$ 75,000 | 0% |
| 7043 | Manholes/Lines & Supplies | \$ 24,713 | \$ 35,000 | \$ 35,000 | \$ 35,000 | 0% |
| 7044 | Trf to Fleet/ Fuel | \$ 65,111 | \$ 87,000 | \$ 87,000 | \$ 87,000 | 0% |
| 7045 | Trf to Fleet/ Vehicle Maint | \$ 124,525 | \$ 204,862 | \$ 204,862 | \$ 204,862 | 0% |
| 7047 | SSO Initiative | \$ 49,673 | \$ 150,000 | \$ 150,000 | \$ 150,000 | 0% |
| Category Totals | | \$ 948,709 | \$ 1,939,786 | \$ 1,939,786 | \$ 2,017,056 | 4% |

| | | | | | |
|-------------------------|--------------|---------------|---------------|---------------|----|
| Maintenance & Operation | \$ 9,437,392 | \$ 11,323,889 | \$ 11,324,435 | \$ 11,485,107 | 1% |
|-------------------------|--------------|---------------|---------------|---------------|----|

Fund: 02 - Water/Wastewater Fund
Consolidated Expense Summary

80-Capital Outlay/Projects

| | | | | | | |
|-------------------------------|------------------|------------------|------------------|------------------|-----------|------|
| 8001 Computer Hardware | \$ 13,728 | \$ - | \$ - | \$ - | \$ - | 0% |
| 8015 Main Line Ext & Taps | \$ 9,500 | \$ 20,001 | \$ 20,001 | \$ 20,001 | \$ 20,001 | 0% |
| 8017 Lift Station Maintenance | \$ 7,500 | \$ - | \$ - | \$ - | \$ - | 0% |
| 8019 Utility Mapping | \$ 20,897 | \$ - | \$ 10,449 | \$ 29,400 | \$ 29,400 | 0% |
| 8030 Pictometry | \$ 11,343 | \$ 11,350 | \$ 29,400 | \$ 29,400 | \$ 29,400 | 159% |
| 8040 Boot Buy Back Program | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| Category Totals | \$ 62,967 | \$ 31,351 | \$ 59,850 | \$ 78,801 | | 151% |

85-Operating Transfers

| | | | | | |
|---------------------------------------|--------------|--------------|--------------|--------------|-------|
| 8501 Trf to Gen Fund/Fran | \$ 668,421 | \$ 659,381 | \$ 659,381 | \$ 945,677 | 43% |
| 8502 Trf to Gen Fund in Lieu of Taxes | \$ 695,400 | \$ 783,000 | \$ 776,132 | \$ 893,378 | 14% |
| 8503 Trf to Gen Fund Site Maint. | \$ 23,474 | \$ 23,474 | \$ 23,474 | \$ 23,474 | 0% |
| 8505 Trf to Gen Fund - Admin Salaries | \$ 361,981 | \$ 386,438 | \$ 386,438 | \$ 632,991 | 64% |
| 8532 Trf to Util D/Serv Fund | \$ 1,795,992 | \$ 1,854,382 | \$ 1,854,382 | \$ 1,675,201 | -10% |
| 8550 Trf to Compensation Study Fund | \$ - | \$ 2,099 | \$ - | \$ - | -100% |

| | | | | | |
|------------------------|---------------------|---------------------|---------------------|---------------------|-----|
| Category Totals | \$ 3,545,268 | \$ 3,708,774 | \$ 3,699,807 | \$ 4,170,721 | 12% |
|------------------------|---------------------|---------------------|---------------------|---------------------|-----|

| | | | | | |
|----------------------------|----------------------|----------------------|----------------------|----------------------|----|
| Utility Fund Totals | \$ 13,045,628 | \$ 15,064,014 | \$ 15,084,091 | \$ 15,734,629 | 4% |
|----------------------------|----------------------|----------------------|----------------------|----------------------|----|



UTILITY SYSTEM FUND EXPENSES

WATER STORAGE & DISTRIBUTION

FUND SUMMARY:

The Department services and maintains approximately 12,052 water connections, 2 water pump stations, 2 elevated tanks and 4 ground storage tanks. It is responsible for installation and maintenance of new water taps, meter sets, line repairs and replacements, main line installation, meter reading, connecting, and disconnecting service. Additional duties include water quality, consumer confidence reporting, backflow prevention, system inspections, and reporting to the Texas Commission of Environmental Quality and the Texas Water Development Board.

FY 2023-2024 ACCOMPLISHMENTS:

- ✓ Continued implementation of automated meter reading system
- ✓ Annual tank maintenance completed.
- ✓ Participation in San Patricio Municipal Water District water quality program
- ✓ Completed a very successful annual water system chlorine conversion for optimal chlorine residuals.
- ✓ Secured a water quality consultant to be used as needed concerning water quality issues.
- ✓ Secured SCADA software licenses
- ✓ Digitized Water, Sewer & Gas Maps
- ✓ Signed contract for Rockport Service Center water tank improvements.

FY 2024-2025 OBJECTIVES:

- Explore ways to improve operational efficiency using SCADA and mapping technologies.
- Continue current Backflow requirements.
- Complete installation of automated meter system
- Complete impact fee study and fee schedule update
- Continue to provide utility operators with the tools and ability to digitally make additions to our utility maps in the field.
- Develop inspections services component for development projects.
- Craft Utility Agreements for new development projects.
- Work towards eliminating dead end water mains.
- Complete the lead & copper inventory per TCEQ regulatory compliance.

MISSION STATEMENT

To supply safe, uninterrupted water services to Rockport residents and businesses while recording the consumption of those services in an accurate and timely manner.

WATER STORAGE & DISTRIBUTION

Budgeted Personnel in Water Storage & Distribution

| <i>Position</i> | <i>FY 21-22</i> | <i>FY 22-23</i> | <i>FY 23-24</i> | <i>FY 24-25</i> |
|---|------------------------|------------------------|------------------------|------------------------|
| <i>Director of Public Works</i> | 1 | 1 | 1 | 1 |
| <i>Assistant Director of Public Works</i> | 1 | 2 | 1 | 1 |
| <i>Senior Operations Manager</i> | 0 | 0 | 0 | 0 |
| <i>Utility Manager</i> | 1 | 2 | 0 | 0 |
| <i>Operations Manager</i> | 1 | 2 | 0 | 0 |
| <i>Utility System Production Manager</i> | 0 | 1 | 1 | 1 |
| <i>Crew Leader</i> | 1 | 2 | 0 | 0 |
| <i>System Operator</i> | 1 | 1 | 1 | 1 |
| <i>Utility Maintenance Tech</i> | 5 | 5 | 5 | 5 |
| <i>Meter Service Operator</i> | 1 | 0 | 0 | 0 |
| <i>AMI Specialist</i> | 0 | 1 | 1 | 1 |
| <i>GIS & AMI Coordinator</i> | 0 | 1 | 1 | 1 |
| <i>Water Quality Supervisor</i> | 1 | 0 | 0 | 0 |
| <i>Water Quality/Environmental Tech.</i> | 1 | 1 | 1 | 1 |
| <i>Administrative Staff</i> | | | | |
| <i>Administrative Supervisor</i> | 1 | 1 | 1 | 1 |
| <i>Administrative Coordinator</i> | 1 | 1 | 1 | 1 |
| <i>Administrative Clerk</i> | 1 | 1 | 1 | 1 |
| <i>Purchasing Clerk</i> | 1 | 0 | 0 | 0 |
| <i>Receptionist</i> | 1 | 1 | 1 | 1 |

STRATEGIC PLAN – 2024-2025 TOP PRIORITIES

- *Community development* -
 - **Review and revise the comprehensive land use plan in anticipation of future annexations, optimum locations for affordable housing, economic development opportunities, and plans for community centers, youth, and adult recreation programs.**
- *Governance* -
 - **Develop a comprehensive communication strategy that leverages existing communication methods and expands to new ones while raising visibility of the City's committee structure to encourage more community participation.**
- *Administration* -
 - **Improve internal communication methods. Develop a staffing and organization plan to meet current and future growth. Develop a succession plan that includes training and development of employees.**

WATER STORAGE & DISTRIBUTION

| Our Workload | FY20-21 | FY21-22 | FY22-23 | FY23-24 Projected |
|--|---------|---------|---------|----------------------|
| Number of Connections | 11,438 | 11,718 | 11,999 | 12,227* |
| Number of Service Orders | 5,163 | 4,842 | 4,663 | 5,155* |
| Number of Leaks | 148 | 232 | 230 | 160* |
| BacT Sampling – Number of Positive Readings | 0 | 0 | 0 | 0 |
| RFUA - Request for Utility Availability | 771 | 754 | 748 | 686* |
| Texas One Call Locate Requests | 4,171 | 4,248 | 4,613 | 4,340* |
| Measuring Our Effectiveness | | | | |
| DBP Monitoring – TTHM Average | 75.125 | 46.2 | 32.4 | 48.89* |
| DBP monitoring – HAAS Average | 26.238 | 22.8 | 23.6 | 22.87* |
| Percentage of Water Loss | 12% | 8% | 7% | 9%* |

*Estimate based on 5-year average



Fund: 02 - Water/Wastewater Fund**Department: Water Distribution & Storage****Dept. Number: 641**

| | | FY 22-23 Actual | FY 23-24 Budget | FY 23-24 Projected | FY 24-25 Adopted | FY 24-25 % Change |
|----------------------------|-------------------------|----------------------------|----------------------------|-------------------------------|-----------------------------|------------------------------|
| <u>10-Personnel</u> | | | | | | |
| 1001 | Base Pay | \$ 710,759 | \$ 664,298 | \$ 647,298 | \$ 642,845 | -3.2% |
| 1002 | Stability Pay | \$ 4,730 | \$ 5,600 | \$ 5,910 | \$ 5,600 | 0.0% |
| 1004 | Certification Pay | \$ 25,034 | \$ 17,220 | \$ 21,420 | \$ 16,680 | -3.1% |
| 1005 | Part-Time | \$ 24,174 | \$ 8,642 | \$ 10,000 | \$ 8,934 | 3.4% |
| 1006 | Overtime | \$ 54,286 | \$ 60,000 | \$ 60,000 | \$ 60,000 | 0.0% |
| 1010 | TMRS | \$ 138,064 | \$ 141,600 | \$ 141,930 | \$ 143,373 | 1.3% |
| 1011 | FICA | \$ 61,201 | \$ 57,991 | \$ 57,139 | \$ 56,331 | -2.9% |
| 1012 | Group Medical Insurance | \$ 148,618 | \$ 167,832 | \$ 149,868 | \$ 149,868 | -10.7% |
| 1013 | Worker's Compensation | \$ 18,313 | \$ 19,000 | \$ 14,247 | \$ 14,247 | -25.0% |
| 1014 | Unemployment Insurance | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 1016 | Uniforms | \$ 8,712 | \$ 8,500 | \$ 8,358 | \$ 8,500 | 0.0% |
| 1020 | Car Allowance | \$ 1,782 | \$ 2,288 | \$ 2,288 | \$ 2,288 | 0.0% |
| 1050 | Halo Flight Expense | \$ 400 | \$ 450 | \$ 400 | \$ 400 | -11.1% |
| 1051 | Stipend Pay | \$ - | \$ 17,612 | \$ 14,049 | \$ - | -100.0% |
| Category Totals | | \$ 1,196,073 | \$ 1,171,033 | \$ 1,132,907 | \$ 1,109,066 | -5.3% |

20-Contracts & Services

| | | | | | | |
|------------------------|------------------------------|-------------------|-------------------|-------------------|-------------------|--------|
| 2004 | Audits | \$ 10,500 | \$ 10,500 | \$ 10,500 | \$ 10,500 | 0.0% |
| 2011 | Insurance | \$ 66,552 | \$ 70,000 | \$ 70,000 | \$ 70,000 | 0.0% |
| 2014 | Computer Software & Programs | \$ - | \$ - | \$ - | \$ 2,700 | 0.0% |
| 2016 | Legal Services | \$ 1,363 | \$ 9,100 | \$ 9,100 | \$ 9,100 | 0.0% |
| 2036 | Communications Services | \$ 16,878 | \$ 12,000 | \$ 12,000 | \$ 12,900 | 7.5% |
| 2037 | Equipment Rental | \$ 3,903 | \$ 8,000 | \$ 8,000 | \$ 8,000 | 0.0% |
| 2040 | Engineering/Surveying | \$ - | \$ 8,000 | \$ 8,000 | \$ 8,000 | 0.0% |
| 2044 | Easement Expense | \$ 178 | \$ 200 | \$ 200 | \$ 200 | 0.0% |
| 2046 | Contracted Services | \$ 25,645 | \$ 75,000 | \$ 75,000 | \$ 75,000 | 0.0% |
| 2047 | Telephone | \$ 4,848 | \$ 5,500 | \$ 5,500 | \$ 5,500 | 0.0% |
| 2054 | System Inspect/Tests | \$ 66,293 | \$ 65,000 | \$ 65,000 | \$ 65,000 | 0.0% |
| 2056 | Security System Monitoring | \$ - | \$ 2,000 | \$ 2,000 | \$ 2,000 | 0.0% |
| 2057 | SCADA System | \$ 16,703 | \$ 5,000 | \$ 5,000 | \$ 14,000 | 180.0% |
| 2058 | Itron System Maintenance | \$ - | \$ 150,000 | \$ 150,000 | \$ 150,000 | 0.0% |
| Category Totals | | \$ 212,863 | \$ 420,300 | \$ 420,300 | \$ 432,900 | 3.0% |

30-Supplies

| | | | | | | |
|------------------------|-----------------------------|---------------------|---------------------|---------------------|---------------------|------|
| 3001 | Office | \$ 2,039 | \$ 2,000 | \$ 2,000 | \$ 2,000 | 0.0% |
| 3002 | Postage | \$ 1,740 | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0.0% |
| 3007 | Boots | \$ - | \$ 1,800 | \$ 1,800 | \$ 1,800 | 0.0% |
| 3011 | Chemicals | \$ 900 | \$ 2,000 | \$ 2,000 | \$ 2,000 | 0.0% |
| 3018 | Computer Supplies | \$ 4,895 | \$ 3,000 | \$ 3,000 | \$ 3,000 | 0.0% |
| 3019 | GIS & Mapping | \$ 8,403 | \$ 5,000 | \$ 5,000 | \$ 5,000 | 0.0% |
| 3020 | Small Tools/Safety Equip | \$ 11,455 | \$ 10,000 | \$ 10,000 | \$ 10,000 | 0.0% |
| 3024 | Electricity | \$ 80,249 | \$ 85,000 | \$ 85,000 | \$ 85,000 | 0.0% |
| 3038 | Water | \$ 4,035,846 | \$ 4,247,560 | \$ 4,247,560 | \$ 4,247,560 | 0.0% |
| 3050 | Emergency Mgmt/Ops Supplies | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Category Totals | | \$ 4,145,528 | \$ 4,357,360 | \$ 4,357,360 | \$ 4,357,360 | 0.0% |

Fund: 02 - Water/Wastewater Fund**Department: Water Distribution & Storage****Dept. Number: 641****40-Travel & Training**

| | | | | | |
|-------------------------------------|------------------|------------------|------------------|------------------|------|
| 4001 Schools/Seminars-Registration | \$ 7,441 | \$ 10,000 | \$ 10,000 | \$ 10,000 | 0.0% |
| 4002 Dues & Subscriptions | \$ 3,066 | \$ 4,000 | \$ 4,000 | \$ 4,000 | 0.0% |
| 4003 Schools/Seminars-Travel & Exp. | \$ 2,384 | \$ 1,100 | \$ 1,100 | \$ 1,100 | 0.0% |
| 4004 Public Awareness | \$ 6,083 | \$ 7,500 | \$ 7,500 | \$ 7,500 | 0.0% |
| Category Totals | \$ 18,974 | \$ 22,600 | \$ 22,600 | \$ 22,600 | 0.0% |

50-Intergovernmental Trfs

| | | | | | |
|----------------------------|-------------------|-------------|-------------|-------------|------|
| 5080 Trf to Veh & Equip Fd | \$ 110,375 | \$ - | \$ - | \$ - | 0.0% |
| Category Totals | \$ 110,375 | \$ - | \$ - | \$ - | 0.0% |

70-Maintenance

| | | | | | |
|----------------------------------|-------------------|---------------------|---------------------|---------------------|-------|
| 7012 Water System Maintenance | \$ 44,569 | \$ 12,794 | \$ 12,794 | \$ 25,000 | 95.4% |
| 7016 Pump Station Maintenance | \$ 595 | \$ 34,394 | \$ 34,394 | \$ 34,394 | 0.0% |
| 7018 Meter/AMI Program | \$ 48,711 | \$ 10,800 | \$ 10,800 | \$ 10,800 | 0.0% |
| 7031 Water Tank Maint/Insp | \$ 21,082 | \$ 25,000 | \$ 25,000 | \$ 25,000 | 0.0% |
| 7040 Meters & Boxes | \$ 162,887 | \$ 925,000 | \$ 925,000 | \$ 925,000 | 0.0% |
| 7041 Line Materials & Repairs | \$ 167,828 | \$ 100,000 | \$ 100,000 | \$ 150,000 | 50.0% |
| 7044 Trf to Fleet/ Fuel | \$ 46,421 | \$ 62,000 | \$ 62,000 | \$ 62,000 | 0.0% |
| 7045 Trf to Fleet/ Vehicle Maint | \$ 79,320 | \$ 138,709 | \$ 138,709 | \$ 138,709 | 0.0% |
| Category Totals | \$ 571,413 | \$ 1,308,697 | \$ 1,308,697 | \$ 1,370,903 | 4.8% |

Maintenance & Operation

| | | | | |
|---------------------|---------------------|---------------------|---------------------|------|
| \$ 6,255,225 | \$ 7,279,990 | \$ 7,241,864 | \$ 7,292,829 | 0.2% |
|---------------------|---------------------|---------------------|---------------------|------|

80-Capital Outlay/Projects

| | | | | | |
|----------------------------|------------------|-------------|------------------|------------------|------|
| 8001 Computer Hardware | \$ 2,746 | \$ - | \$ - | \$ - | 0.0% |
| 8015 Main Line Ext & Taps | \$ 9,500 | \$ - | \$ - | \$ - | 0.0% |
| 8019 Utility Mapping/GIS | \$ 10,449 | \$ - | \$ 10,449 | \$ 29,400 | 0.0% |
| 8030 Pictometry | \$ - | \$ - | \$ 14,700 | \$ 14,700 | 0.0% |
| 8040 Boot Buy Back Program | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Category Totals | \$ 22,694 | \$ - | \$ 25,149 | \$ 44,100 | 0.0% |

Department Totals

| | | | | |
|---------------------|---------------------|---------------------|---------------------|------|
| \$ 6,277,920 | \$ 7,279,990 | \$ 7,267,013 | \$ 7,336,929 | 0.8% |
|---------------------|---------------------|---------------------|---------------------|------|

WASTEWATER COLLECTION & TREATMENT

FUND SUMMARY:

The Department is responsible for service and maintenance of approximately 5,757 sewer connections, 91 miles of gravity lines and 34 miles of force main. It operates and maintains a 2.5 Million Gallons Per Day (MGD) wastewater treatment plant and 47 sewer lift stations, performs service and main line repair, replacement, installation, and cleaning, and installs new sewer taps. Additional responsibilities include reporting to the Texas Commission on Environmental Quality and the U.S. Environmental Protection Agency.

FY 2023-2024 ACCOMPLISHMENTS:

- ✓ Secure Supervisory Control and Data Acquisition (SCADA) license for Wastewater Treatment Plant (WWTP) operations including monitoring for plant inflows
- ✓ Completed (1) basin for smoke testing
- ✓ Evaluated and prioritized critical infrastructure needs for replacement at the WWTP slated for 2023
- ✓ Began construction at the WWTP
- ✓ Review of Impact Fee Study
- ✓ Digitized Water, Sewer & Gas Maps

FY 2024-2025 OBJECTIVES:

- Develop and implement a program to reduce man hours of lift station rounds using technology and reducing Sanitary Sewer Overflows (SSO) infractions.
- Bring fiber communications to existing city facilities.
- Upgrade lift station electrical panels to more current electronics for more reliable operations.
- Continue to provide utility operators with the tools and ability to digitally make additions to our utility maps in the field.
- Complete Impact Fee study and update fee schedule
- Complete improvements at WWTP
- Develop and utilize development agreements for proper costing of utilities and services.

MISSION STATEMENT

To protect the health and environment of the community through efficient, cost-effective collection and treatment of wastewater in a manner that will meet or exceed the environmental regulations.

WASTEWATER COLLECTION & TREATMENT

Budgeted Personnel in Wastewater Collection & Treatment

| Position | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|--|-----------------|-----------------|-----------------|-----------------|
| <i>Wastewater Collections System Manager</i> | 1 | 1 | 0 | 0 |
| <i>Utility System Production Manager</i> | 0 | 1 | 1 | 1 |
| <i>Chief Utilities Plant Operator</i> | 1 | 1 | 1 | 1 |
| <i>Utilities Plant Operator</i> | 1 | 1 | 1 | 1 |
| <i>Lead Maintenance Facility Technician</i> | 1 | 1 | 1 | 1 |
| <i>Lift Station Maintenance Technician</i> | 1 | 1 | 1 | 1 |
| <i>Utilities Equipment Operator</i> | 0 | 0 | 0 | 0 |
| <i>Crew leader</i> | 1 | 2 | 2 | 2 |
| <i>Utilities Maintenance Technician</i> | 3 | 3 | 4 | 4 |

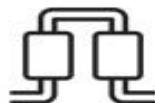
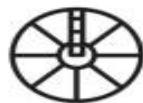
| Our Workload | FY20-21 | FY21-22 | FY22-23 | FY23-24 Projected |
|---|----------------|----------------|----------------|------------------------------|
| RFUA – Request for Utility Availability | 771 | 754 | 748 | 686* |
| Number of SSO's | 11 | 1 | 1 | 0 |
| Number of Service Orders | 83 | 55 | 47 | 44* |
| Number of Connections | 5,415 | 5,555 | 5,719 | 5,815* |
| Number of Manholes Inspected | 5 | 21 | 6 | 10* |
| Number of Feet – Sewer Line Smoke Tested | 72,900 | 62,400 | 0 | 62,400 |
| Number of Lift Stations | 43 | 44 | 47 | 48 |
| Waste Transport & Disposal - Gallons | 222,200 | 261,810 | 208,060 | 283,790 |
| Measuring Our Effectiveness | | | | |
| Number of Sewer Stoppages | 59 | 64 | 36 | 46* |
| Number of Sewer Lines Repaired | 26 | 28 | 21 | 20* |
| Number of Feet – Lines Cleaned | 0 | 500 | 1,245 | 4,669* |
| Number of Manholes Cleaned/Repaired | 19 | 67 | 12 | 12* |

*Based on a 5-Year average

WASTEWATER COLLECTION & TREATMENT

STRATEGIC PLAN – 2024-2025 TOP PRIORITIES

- *Community development* -
 - **Review and revise the comprehensive land use plan in anticipation of future annexations, optimum locations for affordable housing, economic development opportunities, and plans for community centers, youth, and adult recreation programs.**
- *Governance* -
 - **Develop a comprehensive communication strategy that leverages existing communication methods and expands to new ones while raising visibility of the City's committee structure to encourage more community participation.**
- *Administration* -
 - **Improve internal communication methods. Develop a staffing and organization plan to meet current and future growth. Develop a succession plan that includes training and development of employees.**



Fund: 02 - Water/Wastewater Fund
Department: Wastewater/Sewer
Dept. Number: 646

| | | FY 22-23 Actual | FY 23-24 Budget | FY 23-24 Projected | FY 24-25 Adopted | FY 24-25 % Change |
|----------------------------|-------------------------|----------------------------|----------------------------|-------------------------------|-----------------------------|------------------------------|
| <u>10-Personnel</u> | | | | | | |
| 1001 | Base Pay | \$ 435,807 | \$ 474,769 | \$ 515,000 | \$ 560,188 | 18% |
| 1002 | Stability Pay | \$ 2,520 | \$ 2,960 | \$ 2,375 | \$ 2,550 | -14% |
| 1004 | Certification Pay | \$ 20,359 | \$ 22,560 | \$ 19,168 | \$ 16,260 | -28% |
| 1005 | Part-Time | \$ 7,090 | \$ - | \$ - | \$ - | 0% |
| 1006 | Overtime | \$ 28,754 | \$ 30,000 | \$ 35,000 | \$ 35,000 | 17% |
| 1010 | TMRS | \$ 84,946 | \$ 100,630 | \$ 110,520 | \$ 121,470 | 21% |
| 1011 | FICA | \$ 36,520 | \$ 40,742 | \$ 43,898 | \$ 47,146 | 16% |
| 1012 | Group Medical Insurance | \$ 56,763 | \$ 83,916 | \$ 93,240 | \$ 93,240 | 11% |
| 1013 | Worker's Compensation | \$ 6,223 | \$ 6,500 | \$ 9,510 | \$ 9,510 | 46% |
| 8000 | Uniforms | \$ 7,823 | \$ 7,000 | \$ 8,000 | \$ 8,000 | 14% |
| 1020 | Car Allowance | \$ 1,782 | \$ 2,288 | \$ 2,288 | \$ 2,288 | 0% |
| 1050 | Halo Flight Expense | \$ 175 | \$ 225 | \$ 250 | \$ 250 | 11% |
| 1051 | Stipend Pay | \$ - | \$ 10,064 | \$ 10,674 | \$ - | -100% |
| Category Totals | | \$ 688,762 | \$ 781,654 | \$ 849,922 | \$ 895,901 | 15% |

20-Contracts & Services

| | | | | | | |
|------------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|-----|
| 2004 | Audits | \$ 5,200 | \$ 5,200 | \$ 5,200 | \$ 5,200 | 0% |
| 2011 | Insurance | \$ 9,981 | \$ 10,000 | \$ 10,000 | \$ 10,000 | 0% |
| 2016 | Legal Services | \$ 2,204 | \$ 3,400 | \$ 3,400 | \$ 3,400 | 0% |
| 2036 | Communications Services | \$ 4,973 | \$ 4,000 | \$ 4,000 | \$ 4,700 | 18% |
| 2037 | Equipment Rental | \$ 3,431 | \$ 7,000 | \$ 7,000 | \$ 7,000 | 0% |
| 2040 | Engineering/Surveying | \$ 9,321 | \$ 20,000 | \$ 20,000 | \$ 20,000 | 0% |
| 2046 | Contracted Services | \$ 44,104 | \$ 85,000 | \$ 85,000 | \$ 85,000 | 0% |
| 2047 | Telephone | \$ 5,666 | \$ 5,100 | \$ 5,100 | \$ 5,100 | 0% |
| 2054 | System Insp/Tests | \$ 27,105 | \$ 45,500 | \$ 45,500 | \$ 45,500 | 0% |
| 2055 | WWTP Waste Removal | \$ 95,150 | \$ 100,000 | \$ 100,000 | \$ 100,000 | 0% |
| 2056 | Security System Monitoring | \$ - | \$ 2,500 | \$ 2,500 | \$ 2,500 | 0% |
| Category Totals | | \$ 207,135 | \$ 287,700 | \$ 287,700 | \$ 288,400 | 0% |

30-Supplies

| | | | | | | |
|------------------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-----|
| 3001 | Office | \$ 1,394 | \$ 2,400 | \$ 2,400 | \$ 2,400 | 0% |
| 3002 | Postage | \$ 1,654 | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0% |
| 3007 | Boots | \$ - | \$ 1,800 | \$ 1,800 | \$ 1,800 | 0% |
| 3011 | Chemicals | \$ 96,333 | \$ 80,000 | \$ 80,000 | \$ 80,000 | 0% |
| 3018 | Computer Supplies | \$ 3,505 | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0% |
| 3019 | GIS & Mapping | \$ 8,404 | \$ 5,000 | \$ 5,000 | \$ 5,000 | 0% |
| 3020 | Small Tools/Safety Equip | \$ 10,331 | \$ 11,000 | \$ 11,000 | \$ 15,000 | 36% |
| 3023 | Utilities | \$ 32,426 | \$ 25,000 | \$ 25,000 | \$ 25,000 | 0% |
| 3024 | Electricity | \$ 172,440 | \$ 215,000 | \$ 215,000 | \$ 215,000 | 0% |
| 3049 | H2S Control(Odorization/Degreasing) | \$ 241,230 | \$ 250,000 | \$ 250,000 | \$ 250,000 | 0% |
| 3050 | Emergency Mgmt Supplies | \$ - | \$ - | \$ - | \$ - | 0% |
| Category Totals | | \$ 567,717 | \$ 592,200 | \$ 592,200 | \$ 596,200 | 1% |

Fund: 02 - Water/Wastewater Fund
Department: Wastewater/Sewer
Dept. Number: 646

40-Travel & Training

| | | | | | | |
|------|--------------------------------|-----------------|-----------------|-----------------|-----------------|-----------|
| 4001 | Schools/Seminars-Registration | \$ 4,286 | \$ 5,000 | \$ 5,000 | \$ 5,000 | 0% |
| 4002 | Dues & Subscriptions | \$ 732 | \$ 2,000 | \$ 2,000 | \$ 2,000 | 0% |
| 4003 | Schools/Seminars-Travel & Exp. | \$ 732 | \$ 500 | \$ 500 | \$ 500 | 0% |
| | Category Totals | \$ 5,749 | \$ 7,500 | \$ 7,500 | \$ 7,500 | 0% |

50-Intergovernmental Transfers

| | | | | | | |
|------|------------------------|------------------|-------------|-------------|-------------|-----------|
| 5080 | Trf Veh & Equip Fund | \$ 94,149 | \$ - | \$ - | \$ - | 0% |
| | Category Totals | \$ 94,149 | \$ - | \$ - | \$ - | 0% |

70-Maintenance

| | | | | | | |
|------|------------------------------|-------------------|-------------------|-------------------|-------------------|-----------|
| 7012 | Wastewater System Main | \$ 9,757 | \$ 20,000 | \$ 20,000 | \$ 20,000 | 0% |
| 7016 | WWTP Equipment | \$ 146,266 | \$ 75,000 | \$ 75,000 | \$ 75,000 | 0% |
| 7017 | Lift Station Maintenance | \$ 59,668 | \$ 184,936 | \$ 184,936 | \$ 200,000 | 8% |
| 7041 | Lift Station Equipment M & R | \$ 23,323 | \$ 75,000 | \$ 75,000 | \$ 75,000 | 0% |
| 7043 | Manholes/Lines & Supplies | \$ 24,713 | \$ 35,000 | \$ 35,000 | \$ 35,000 | 0% |
| 7044 | Trf to Fleet/ Fuel | \$ 18,690 | \$ 25,000 | \$ 25,000 | \$ 25,000 | 0% |
| 7045 | Trf to Fleet/ Vehicle Maint | \$ 45,205 | \$ 66,153 | \$ 66,153 | \$ 66,153 | 0% |
| 7047 | SSO Initiative | \$ 49,673 | \$ 150,000 | \$ 150,000 | \$ 150,000 | 0% |
| | Category Totals | \$ 377,295 | \$ 631,089 | \$ 631,089 | \$ 646,153 | 2% |

Maintenance & Operation

| | | | | |
|--------------|--------------|--------------|--------------|----|
| \$ 1,940,807 | \$ 2,300,143 | \$ 2,368,411 | \$ 2,434,154 | 6% |
|--------------|--------------|--------------|--------------|----|

80-Capital Outlay/Projects

| | | | | | | |
|------|--------------------------|---------------------|---------------------|---------------------|---------------------|-----------|
| 8015 | Main Line Ext & Taps | \$ - | \$ 20,001 | \$ 20,001 | \$ 20,001 | 0% |
| 8017 | Lift Station Maintenance | \$ 7,500 | \$ - | \$ - | \$ - | 0% |
| 8019 | Utility Mapping/GIS | \$ 10,449 | \$ - | \$ - | \$ - | 0% |
| 8040 | Boot Buy Back Program | \$ - | \$ - | \$ - | \$ - | 0% |
| | Category Totals | \$ 17,949 | \$ 20,001 | \$ 20,001 | \$ 20,001 | 0% |
| | Department Totals | \$ 1,958,755 | \$ 2,320,144 | \$ 2,388,412 | \$ 2,454,155 | 6% |

UTILITY CUSTOMER SERVICE

FY 2023-2024 ACCOMPLISHMENTS:

- ✓ Continued implementing paperless records using Laserfiche to scan all documents into the computer for higher quality record keeping
- ✓ Continued implementation of technology to improve departmental operations and productivity
- ✓ Completed Utility Rate and Utility Fee Study
- ✓ Changed billing providers

FY 2024-2025 OBJECTIVES:

- Continuing Utility Billing policies and procedures for improved customer satisfaction
- Establish a First Contact Resolution program to respond to customer needs in a single contact
- Continuing Employee performance with employee training for better productivity and improvement of work quality

MISSION STATEMENT

To provide excellent and reliable customer service, accurate record receipting, billing services and revenue collection for the City of Rockport utility residents, Aransas County, Town of Fulton, out of town customers, and other city departments.

Budgeted Personnel in Utility Customer Service

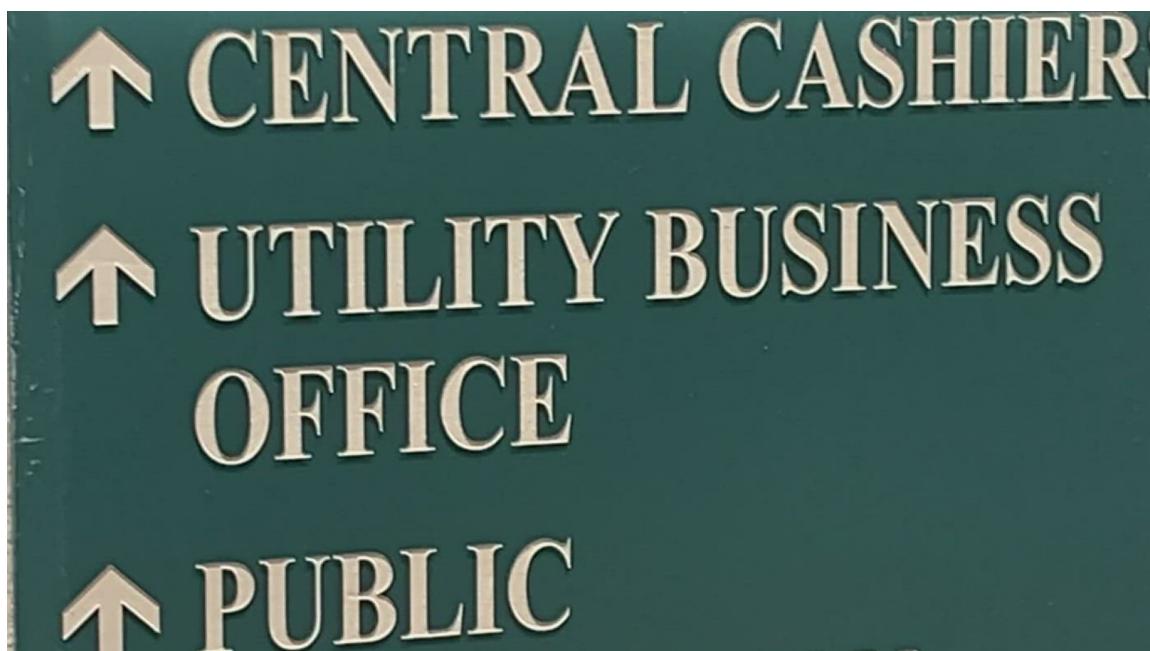
| <i>Position</i> | <i>FY 21-22</i> | <i>FY 22-23</i> | <i>FY 23-24</i> | <i>FY 24-25</i> |
|---|------------------------|------------------------|------------------------|------------------------|
| <i>Full Time Utilities Customer Service Supervisor</i> | 1 | 1 | 1 | 1 |
| <i>Full Time Utilities Customer Service Technicians</i> | 5 | 5 | 5 | 5 |

UTILITY CUSTOMER SERVICE

| Our Workload | FY22-23 | FY23-24 | FY24-25 Projected |
|---|---------|---------|-------------------|
| Number of utility account bills generated | 142,445 | 142,478 | 145,000 |
| Amount of bad debt recoveries | \$990 | \$570 | \$1000 |
| Meter reading service orders generated | 6,466 | 5,841 | 6,500 |
| Measuring Our Effectiveness | | | |
| Percentage of monthly bills posted to customer accounts on time | 100% | 100% | 100% |
| Percentage of billing adjustments to correct meter reading and/or billing errors | 0.25% | 1.10% | 0.10% |
| Number of work orders outstanding after thirty (30) days | 0.01% | 0.01% | 0.00% |

STRATEGIC PLAN – 2024-2025 TOP PRIORITIES

- *Governance* -
 - Develop a comprehensive communication strategy that leverages existing communication methods and expands to new ones while raising visibility of the City's committee structure to encourage more community participation.
 -
- *Administration* -
 - Improve internal communication methods. Develop a staffing and organization plan to meet current and future growth. Develop a succession plan that includes training and development of employees.



Fund: 02 - Water/Wastewater Fund
Department: Utility Customer Service
Dept. Number: 651

| | | FY 22-23 Actual | FY 23-24 Budget | FY 23-24 Projected | FY 24-25 Adopted | FY 24-25 % Change |
|----------------------------|-------------------------|----------------------------|----------------------------|-------------------------------|-----------------------------|------------------------------|
| <u>10-Personnel</u> | | | | | | |
| 1001 | Base Pay | \$ 310,122 | \$ 302,932 | \$ 305,365 | \$ 325,387 | 7% |
| 1002 | Stability Pay | \$ 1,090 | \$ 1,426 | \$ 1,635 | \$ 1,635 | 15% |
| 1004 | Certification Pay | \$ 323 | \$ 4,200 | \$ 4,200 | \$ 4,200 | 0% |
| 1006 | Overtime | \$ 469 | \$ 1,500 | \$ 500 | \$ 400 | -73% |
| 1010 | TMRS | \$ 54,329 | \$ 58,585 | \$ 60,033 | \$ 65,363 | 12% |
| 1011 | FICA | \$ 23,419 | \$ 23,719 | \$ 23,845 | \$ 25,369 | 7% |
| 1012 | Group Medical Insurance | \$ 62,897 | \$ 65,268 | \$ 65,268 | \$ 65,268 | 0% |
| 1013 | Worker's Compensation | \$ 695 | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0% |
| 1021 | Mileage Reimbursement | \$ 82 | \$ 200 | \$ 200 | \$ - | -100% |
| 1050 | Halo Flight Expense | \$ 175 | \$ 175 | \$ 175 | \$ 175 | 0% |
| 1051 | Stipend Pay | \$ - | \$ 7,200 | \$ 7,500 | \$ - | -100% |
| Category Totals | | \$ 453,602 | \$ 466,205 | \$ 469,721 | \$ 488,797 | 5% |

| | | | | | | |
|---|--------------------------|-------------------|-------------------|-------------------|-------------------|-----|
| <u>20-Contracts & Services</u> | | | | | | |
| 2000 | Overages/Shortages | \$ 2,781 | \$ - | \$ 1,750 | \$ - | 0% |
| 2001 | Bank Service Charges | \$ - | \$ - | \$ - | \$ - | 0% |
| 2002 | Merchant Processing Fees | \$ 188,513 | \$ 152,800 | \$ 150,000 | \$ 150,000 | -2% |
| 2004 | Audits | \$ 1,600 | \$ 2,000 | \$ 3,500 | \$ 2,000 | 0% |
| 2016 | Legal Services | \$ 3,319 | \$ - | \$ 3,000 | \$ - | 0% |
| 2036 | Communications Services | \$ 2,028 | \$ - | \$ 540 | \$ 550 | 0% |
| 2045 | Contracted Services | \$ 126,917 | \$ 150,000 | \$ 150,000 | \$ 150,000 | 0% |
| 2047 | Telephone | \$ 3,065 | \$ 3,000 | \$ 3,000 | \$ 3,000 | 0% |
| Category Totals | | \$ 328,223 | \$ 307,800 | \$ 311,790 | \$ 305,550 | -1% |

| | | | | | | |
|---------------------------|-------------------------|------------------|------------------|------------------|------------------|----|
| <u>30-Supplies</u> | | | | | | |
| 3001 | Office | \$ 3,450 | \$ 5,000 | \$ 5,000 | \$ 5,000 | 0% |
| 3002 | Postage/Bill Processing | \$ 73,289 | \$ 73,000 | \$ 69,000 | \$ 73,000 | 0% |
| 3018 | Computer Supplies | \$ 1,404 | \$ 3,000 | \$ 4,000 | \$ 3,000 | 0% |
| 3050 | Emergency Mgmt Supplies | \$ - | \$ - | \$ - | \$ - | 0% |
| Category Totals | | \$ 78,143 | \$ 81,000 | \$ 78,000 | \$ 81,000 | 0% |

| | | | | | | |
|--|--------------------------------|-----------------|------------------|-----------------|-----------------|------|
| <u>40-Travel & Training</u> | | | | | | |
| 4001 | Schools/Seminars-Registration | \$ 1,314 | \$ 6,500 | \$ 3,000 | \$ 5,000 | -23% |
| 4002 | Dues & Subscriptions | \$ 576 | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0% |
| 4003 | Schools/Seminars-Travel & Exp. | \$ 1,369 | \$ 3,000 | \$ 3,000 | \$ 3,000 | 0% |
| Category Totals | | \$ 3,259 | \$ 10,500 | \$ 7,000 | \$ 9,000 | -14% |

| | | | | | | |
|--|----------------|-------------------|-------------------|-------------------|-------------------|----|
| <u>80-Capital Outlay/Projects</u> | | | | | | |
| 8001 | Computer Equip | \$ 10,982 | \$ - | \$ - | \$ - | 0% |
| Category Totals | | \$ 10,982 | \$ - | \$ - | \$ - | 0% |
| Department Totals | | \$ 874,209 | \$ 865,505 | \$ 866,511 | \$ 884,347 | 2% |

NON-DEPARTMENTAL

PURPOSE

This division is administered by the Finance Department and provides funding for various charges that are not directly related to any specific department or activity of the City. Expenditures include insurance, legal services, retiree health insurance, contracted services, other non-routine one-time operational charge, and transfers to other funds.

Fund: 02 - Water/Wastewater Fund**Department: Non-Departmental****Dept. Number: 699**

| | FY 22-23 <u>Actual</u> | FY 23-24 <u>Budget</u> | FY 23-24 <u>Projected</u> | FY 24-25 <u>Adopted</u> | FY 24-25 <u>% Change</u> |
|---------------------------------------|---------------------------|---------------------------|------------------------------|----------------------------|-----------------------------|
| 10-Personnel | | | | | |
| 1000 Vacation Pay | \$ 8,604 | \$ 15,000 | \$ 18,253 | \$ 19,165 | 28% |
| 1002 Sick Pay - Retirement | \$ - | \$ 10,000 | \$ 15,984 | \$ 16,783 | 68% |
| 1010 TMRS | \$ 3,280 | \$ 4,724 | \$ 6,594 | \$ 7,086 | 50% |
| 1011 FICA | \$ 658 | \$ 1,913 | \$ 2,619 | \$ 2,750 | 44% |
| Category Totals | \$ 12,543 | \$ 31,637 | \$ 43,450 | \$ 45,785 | 45% |
| 20-Contracts & Services | | | | | |
| 2011 Insurance | \$ 278,950 | \$ 732,000 | \$ 732,000 | \$ 753,960 | 3% |
| 2012 Retiree Insurance | \$ 61,117 | \$ 66,000 | \$ 61,117 | \$ 62,951 | -5% |
| 2013 Workers Compensation | \$ - | \$ - | \$ - | \$ - | 0% |
| 2016 Legal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| 2023 Insurance Claim - Lightning | \$ 13,301 | \$ - | \$ - | \$ - | 0% |
| 2046 Contracted Services | \$ 12,222 | \$ 15,000 | \$ 11,081 | \$ 11,081 | -26% |
| 2098 Insurance Reserve Contingency | \$ - | \$ 11,514 | \$ - | \$ - | -100% |
| Category Totals | \$ 365,590 | \$ 824,514 | \$ 804,198 | \$ 827,992 | 0% |
| 30-Supplies | | | | | |
| 3018 Computer Supplies | \$ - | \$ 22,100 | \$ - | \$ - | -100% |
| 3050 Emergency Mgmt/Ops Supplies | \$ - | \$ - | \$ - | \$ - | 0% |
| Category Totals | \$ - | \$ 22,100 | \$ - | \$ - | -100% |
| 80-Capital Outlay/Projects | | | | | |
| 8030 Pictometry | \$ 11,343 | \$ 11,350 | \$ 14,700 | \$ 14,700 | 30% |
| Category Totals | \$ 11,343 | \$ 11,350 | \$ 14,700 | \$ 14,700 | 30% |
| 85-Operating Transfers Out | | | | | |
| 8501 Trf to Gen Fund-Bldg & Dev | \$ 668,421 | \$ 659,381 | \$ 659,381 | \$ 945,677 | 43% |
| 8502 Trf to Gen Fund-Franchise Fees | \$ 695,400 | \$ 783,000 | \$ 776,132 | \$ 893,378 | 14% |
| 8503 Trf to Gen Fund Site Maint. | \$ 23,474 | \$ 23,474 | \$ 23,474 | \$ 23,474 | 0% |
| 8505 Trf to Gen Fund - Admin Transfer | \$ 361,981 | \$ 386,438 | \$ 386,438 | \$ 632,991 | 64% |
| 8532 Trf to Util Debt Serv Fund | \$ 1,795,992 | \$ 1,854,382 | \$ 1,854,382 | \$ 1,675,201 | -10% |
| 8533 Trf to Gas Fund | \$ - | \$ - | \$ - | \$ - | 0% |
| 8550 Trf to Compensation Study Fund | \$ - | \$ 2,099 | \$ - | \$ - | -100% |
| Category Totals | \$ 3,545,268 | \$ 3,708,774 | \$ 3,699,807 | \$ 4,170,721 | 12% |
| Department Totals | \$ 3,934,743 | \$ 4,598,375 | \$ 4,562,155 | \$ 5,059,197 | 10% |



NATURAL GAS FUND

NATURAL GAS DISTRIBUTION FUND

FUND SUMMARY

The Natural Gas Distribution Department services and maintains approximately 5,718 natural gas services and 191 miles of distribution main lines. The Department is responsible for maintenance and repairs of 3 City gate regulator stations and 10 district regulator stations within the system, numerous pipeline highway crossings, installation and maintenance of new natural gas taps, meter sets, line repair and replacement, meter reading, connection and disconnection of service, monthly, quarterly and annual monitoring, inspection and testing of the distribution system, leak repair and reporting, public awareness, damage prevention and reporting to the Railroad Commission of Texas.

FY 2023-24 ACCOMPLISHMENTS:

- ✓ Implemented steel line replacement program.
- ✓ Successfully conducted Public Awareness Prevention Audit with no violations.
- ✓ Successfully conducted Damage Prevention Audit with no violations.
- ✓ Continue to digitize gas systems maps.

FY 2024-2025 OBJECTIVES:

- Continue steel line replacement program to maintain regulatory compliance.
- Maintain compliance with Railroad Commission (RRC) regulatory standards.
- Continue to move forward with the potential sell of the gas system.

STRATEGIC PLAN – 2024-2025 TOP PRIORITIES

- *Community development* -
 - **Review and revise the comprehensive land use plan in anticipation of future annexations, optimum locations for affordable housing, economic development opportunities, and plans for community centers, youth, and adult recreation programs.**
- *Governance* -
 - **Develop a comprehensive communication strategy that leverages existing communication methods and expands to new ones while raising visibility of the City's committee structure to encourage more community participation.**
- *Administration* -
 - **Improve internal communication methods. Develop a staffing and organization plan to meet current and future growth. Develop a succession plan that includes training and development of employees.**

MISSION STATEMENT

To provide safe, clean, efficient, and reliable energy to our customers in the City of Rockport, Town of Fulton and throughout Aransas County.

NATURAL GAS DISTRIBUTION FUND

Budgeted Personnel in Natural Gas Distribution

| <i>Position</i> | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|-----------------|-----------------|-----------------|-----------------|
| <i>Full-Time Natural Gas Supervisor</i> | 0 | 0 | 0 | 0 |
| <i>Ful-Time Gas Production Supervisor</i> | 1 | 0 | 0 | 0 |
| <i>Full-Time Crew Leader</i> | 1 | 1 | 1 | 1 |
| <i>Full-Time System Operator</i> | 3 | 2 | 1 | 1 |
| <i>Full-Time Gas Maintenance Technician</i> | 3 | 4 | 5 | 5 |
| <i>Full-Time Regulatory Assistant</i> | 1 | 1 | 1 | 1 |
| <i>Full-Time Regulatory Specialist</i> | 0 | 0 | 0 | 0 |
| <i>Part-Time Gas Maintenance Tech</i> | 1 | 2 | 2 | 2 |

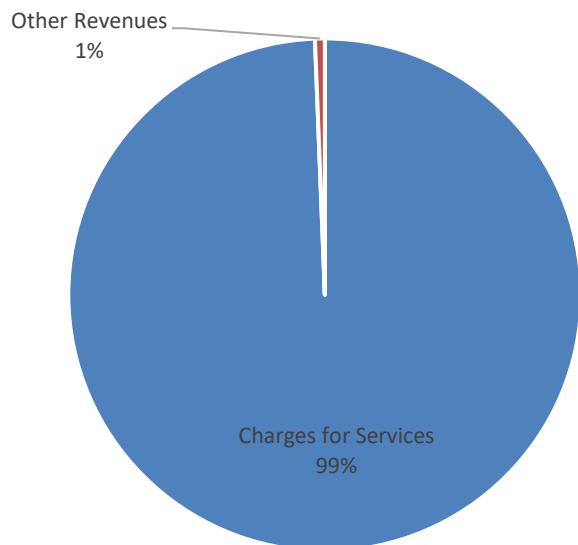
| Our Workload | FY20-21 | FY21-22 | FY22-23 | FY23-24 Projected |
|---|----------------|----------------|----------------|------------------------------|
| RFUA – Request for Utility Availability | 771 | 754 | 748 | 686* |
| Texas One Call Locate Requests | 4,171 | 4,248 | 4,613 | 4,340* |
| Natural Gas Connections | 5,387 | 5,418 | 5,718 | 5,817* |
| Service Orders | 1,196 | 1,551 | 1,095 | 1,259* |
| Shut In Tests Performed | 626 | 884 | 570 | 706* |
| Leak Complaints | 385 | 388 | 250 | 338* |
| Leak Repairs | 169 | 180 | 121 | 165* |
| Steel Riser Replacement | 25 | 27 | 6 | 6 |
| Miles of Steel | 75.936 | 75.790 | 75.190 | 74.941* |
| Total System Miles | 188.652 | 189.011 | 190.778 | 190.167* |
| Measuring Our Effectiveness | | | | |
| Percentage of Gas Loss Reported to Texas Railroad Commission | 7.6% | 5% | 0.3% | 4% |
| Excavation Damages | 37 | 40 | 43 | 37* |

*Estimate based on 5-Year Average

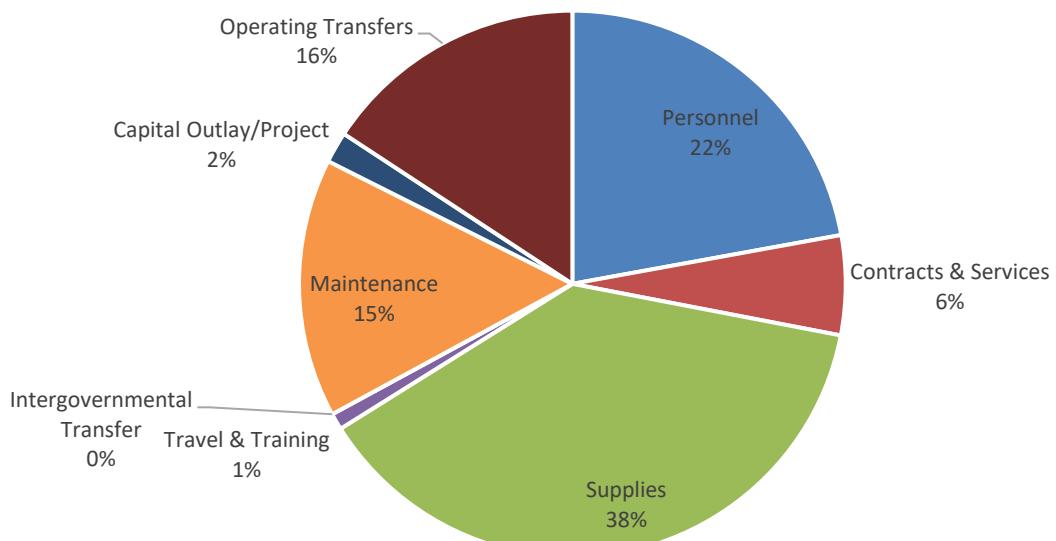
Fund: 08 - Natural Gas Fund**Consolidated Resources vs Expense Summary**

| | <u>FY 22-23</u> | <u>FY 23-24</u> | <u>FY 23-24</u> | <u>FY 24-25</u> | <u>FY 24-25</u> |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------|
| | <u>Actual</u> | <u>Budget</u> | <u>Projected</u> | <u>Adopted</u> | <u>% Change</u> |
| Natural Gas Fund Resources | | | | | |
| Charges for Services | \$ 3,125,498 | \$ 3,342,000 | \$ 2,968,998 | \$ 2,968,998 | -11% |
| Other Revenues | \$ 34,182 | \$ 18,450 | \$ 19,158 | \$ 18,421 | 0% |
| Total Resources | \$ 3,159,680 | \$ 3,360,450 | \$ 2,988,156 | \$ 2,987,419 | -11% |
| Natural Gas Fund Expenses | | | | | |
| Personnel | \$ 624,365 | \$ 663,143 | \$ 572,363 | \$ 661,325 | 0% |
| Contracts & Services | \$ 102,144 | \$ 154,900 | \$ 154,900 | \$ 175,900 | 14% |
| Supplies | \$ 756,049 | \$ 1,137,094 | \$ 1,137,094 | \$ 1,137,594 | 0% |
| Travel & Training | \$ 20,819 | \$ 29,200 | \$ 29,200 | \$ 29,200 | 0% |
| Intergovernmental Transfer | \$ 15,825 | \$ - | \$ - | \$ - | 0% |
| Maintenance | \$ 370,873 | \$ 397,947 | \$ 397,947 | \$ 457,947 | 15% |
| Capital Outlay/Project | \$ 192,298 | \$ 55,000 | \$ 55,000 | \$ 55,000 | 0% |
| Operating Transfers | \$ 521,913 | \$ 923,166 | \$ 823,826 | \$ 470,453 | -49% |
| Total Expenditures | \$ 2,604,286 | \$ 3,360,450 | \$ 3,170,329 | \$ 2,987,419 | -11% |
| Resources Over(Under) Expenses | \$ 555,394 | \$ - | \$ (182,174) | \$ (0) | |

FY 2024-25 Revenues



FY 2024-25 Expenses



Fund: 08 - Natural Gas Fund
Revenue Detail

| | FY 22-23 <u>Actual</u> | FY 23-24 <u>Budget</u> | FY 23-24 <u>Projected</u> | FY 24-25 <u>Adopted</u> | FY 24-25 <u>% Change</u> |
|-----------------------------------|---------------------------|---------------------------|------------------------------|----------------------------|-----------------------------|
| Interest Revenues | | | | | |
| 40601 Interest on Investments | \$ - | \$ - | \$ - | \$ - | 0% |
| Category Totals | \$ - | \$ - | \$ - | \$ - | 0% |
| Charges for Services | | | | | |
| 40700 Natural Gas Revenue | \$ 2,720,594 | \$ 2,950,000 | \$ 2,535,559 | \$ 2,535,559 | -14% |
| 40708 Late Fees | \$ 20,291 | \$ 20,000 | \$ 20,000 | \$ 20,000 | 0% |
| 40710 Natural Gas Connection Fees | \$ 206,929 | \$ 180,000 | \$ 172,873 | \$ 172,873 | -4% |
| 40713 Natural Gas Line Inst. Rev. | \$ 105,659 | \$ 120,000 | \$ 161,895 | \$ 161,895 | 35% |
| 40715 CNG Revenue | \$ 72,025 | \$ 72,000 | \$ 78,671 | \$ 78,671 | 9% |
| Category Totals | \$ 3,125,498 | \$ 3,342,000 | \$ 2,968,998 | \$ 2,968,998 | -11% |
| Other Revenues | | | | | |
| 43002 Insurance Claims | \$ - | \$ - | \$ 182 | \$ - | 0% |
| 43004 Misc. Revenue | \$ 21,282 | \$ 18,450 | \$ 18,976 | \$ 18,421 | 0% |
| 43026 Surplus - Sales of | \$ 12,900 | \$ - | \$ - | \$ - | 0% |
| 43032 Boot Buy Back Program | \$ - | \$ - | \$ - | \$ - | 0% |
| Category Totals | \$ 34,182 | \$ 18,450 | \$ 19,158 | \$ 18,421 | 0% |

Fund: 08 - Natural Gas Fund**Department: Natural Gas Distribution****Dept. Number: 648**

| | | FY 22-23 | FY 23-24 | FY 23-24 | FY 24-25 | FY 24-25 |
|---|--------------------------|-------------------|-------------------|-------------------|-------------------|-----------------|
| | | <u>Actual</u> | <u>Budget</u> | <u>Projected</u> | <u>Adopted</u> | <u>% Change</u> |
| <u>10-Personnel</u> | | | | | | |
| 1001 | Base Pay | \$ 392,926 | \$ 374,785 | \$ 314,785 | \$ 394,720 | 5% |
| 1002 | Stability Pay | \$ 2,250 | \$ 2,590 | \$ 2,445 | \$ 2,200 | -15% |
| 1004 | Certification Pay | \$ - | \$ - | \$ - | \$ - | 0% |
| 1005 | Part Time | \$ 12,998 | \$ 20,000 | \$ 8,998 | \$ 8,998 | 0% |
| 1006 | Overtime | \$ 21,598 | \$ 25,000 | \$ 25,241 | \$ 25,000 | 0% |
| 1010 | TMRS | \$ 73,801 | \$ 78,315 | \$ 69,004 | \$ 81,605 | 4% |
| 1011 | FICA | \$ 31,654 | \$ 32,541 | \$ 30,141 | \$ 33,647 | 3% |
| 1012 | Group Medical Insurance | \$ 69,381 | \$ 93,240 | \$ 93,240 | \$ 93,240 | 0% |
| 1013 | Worker's Compensation | \$ 4,497 | \$ 4,500 | \$ 8,068 | \$ 8,068 | 79% |
| 1014 | Unemployment Insurance | \$ - | \$ - | \$ - | \$ - | 0% |
| 1016 | Uniforms | \$ 10,661 | \$ 9,100 | \$ 9,100 | \$ 9,100 | 0% |
| 1020 | Car Allowance | \$ 1,782 | \$ 1,800 | \$ 1,800 | \$ 1,782 | -1% |
| 1050 | Halo Flight Expense | \$ 200 | \$ 250 | \$ 250 | \$ 250 | 0% |
| 1051 | Stipend Pay | \$ - | \$ 8,806 | \$ 6,705 | \$ - | 0% |
| Category Totals | | \$ 621,748 | \$ 650,927 | \$ 569,777 | \$ 658,610 | 1% |
| <u>20-Contracts & Services</u> | | | | | | |
| 2002 | Merchant Processing Fees | \$ 190 | \$ - | \$ - | \$ - | 0% |
| 2004 | Audits | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 | 0% |
| 2011 | Insurance | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0% |
| 2012 | Publishing Fees | \$ - | \$ - | \$ - | \$ - | 0% |
| 2016 | Legal Fees | \$ 1,168 | \$ 10,000 | \$ 10,000 | \$ 15,000 | 50% |
| 2036 | Communications Services | \$ 5,897 | \$ 5,100 | \$ 5,100 | \$ 6,100 | 20% |
| 2037 | Equipment Rental | \$ 3,736 | \$ 7,100 | \$ 7,100 | \$ 7,100 | 0% |
| 2040 | Engineering/Surveying | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0% |
| 2044 | Easement Expense | \$ - | \$ 200 | \$ 200 | \$ 200 | 0% |
| 2046 | Contracted Services | \$ 69,982 | \$ 110,000 | \$ 110,000 | \$ 125,000 | 14% |
| 2047 | Telephone | \$ 754 | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0% |
| 2054 | System Inspect/Tests | \$ 16,418 | \$ 16,500 | \$ 16,500 | \$ 16,500 | 0% |
| Category Totals | | \$ 102,144 | \$ 154,900 | \$ 154,900 | \$ 175,900 | 14% |
| <u>30-Supplies</u> | | | | | | |
| 3001 | Office | \$ 1,397 | \$ 2,500 | \$ 2,500 | \$ 2,500 | 0% |
| 3002 | Postage | \$ 1,813 | \$ 500 | \$ 500 | \$ 1,000 | 100% |
| 3007 | Boots | \$ - | \$ 1,400 | \$ 1,400 | \$ 1,400 | 0% |
| 3011 | Chemicals | \$ - | \$ 3,000 | \$ 3,000 | \$ 3,000 | 0% |
| 3018 | Computer Supplies | \$ 273 | \$ 3,000 | \$ 3,000 | \$ 3,000 | 0% |
| 3019 | GIS & Mapping | \$ 6,722 | \$ - | \$ - | \$ - | 0% |
| 3020 | Small Tools/Safety Equip | \$ 11,060 | \$ 17,194 | \$ 17,194 | \$ 17,194 | 0% |
| 3023 | Utilities -WSG | \$ 6,667 | \$ 8,500 | \$ 8,500 | \$ 8,500 | 0% |

Fund: 08 - Natural Gas Fund**Department: Natural Gas Distribution****Dept. Number: 648**

| | | | | | |
|----------------------------------|-------------------|---------------------|---------------------|---------------------|----|
| 3039 Gas Purchases | \$ 728,119 | \$ 1,100,000 | \$ 1,100,000 | \$ 1,100,000 | 0% |
| 3050 Emergency Mgmt/Ops Supplies | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0% |
| Category Totals | \$ 756,049 | \$ 1,137,094 | \$ 1,137,094 | \$ 1,137,594 | 0% |

40-Travel & Training

| | | | | | |
|-------------------------------------|------------------|------------------|------------------|------------------|----|
| 4001 Schools/Seminars-Registration | \$ 198 | \$ 2,000 | \$ 2,000 | \$ 2,000 | 0% |
| 4002 Dues & Subscriptions | \$ 4,857 | \$ 5,000 | \$ 5,000 | \$ 5,000 | 0% |
| 4003 Schools/Seminars-Travel & Exp. | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0% |
| 4004 Public Awareness | \$ 15,763 | \$ 21,200 | \$ 21,200 | \$ 21,200 | 0% |
| Category Totals | \$ 20,819 | \$ 29,200 | \$ 29,200 | \$ 29,200 | 0% |

50-Intergovernmental Trfs

| | | | | | |
|------------------------------|------------------|-------------|-------------|-------------|----|
| 5080 Trf to Veh & Equip Fund | \$ 15,825 | \$ - | \$ - | \$ - | 0% |
| Category Totals | \$ 15,825 | \$ - | \$ - | \$ - | 0% |

70-Maintenance

| | | | | | |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|-------|
| 7012 Gas System Maintenance | \$ 29,354 | \$ 74,540 | \$ 74,540 | \$ 74,540 | 0% |
| 7018 Meter Replace Program | \$ - | \$ - | \$ - | \$ 144,800 | 0% |
| 7020 Depreciation Expense | \$ - | \$ - | \$ - | \$ - | 0% |
| 7040 Meters & Service Line | \$ 228,343 | \$ 144,800 | \$ 144,800 | \$ - | -100% |
| 7041 Line Materials | \$ 25,790 | \$ 60,000 | \$ 60,000 | \$ 120,000 | 100% |
| 7044 Trf to Fleet/ Fuel | \$ 20,866 | \$ 28,000 | \$ 28,000 | \$ 28,000 | 0% |
| 7045 Trf to Fleet/ Vehicle Maint | \$ 27,475 | \$ 25,607 | \$ 25,607 | \$ 25,607 | 0% |
| 7050 CNG Station Maintenance | \$ 39,046 | \$ 65,000 | \$ 65,000 | \$ 65,000 | 0% |
| Category Totals | \$ 370,873 | \$ 397,947 | \$ 397,947 | \$ 457,947 | 15% |
| Maintenance & Operation | \$ 1,887,458 | \$ 2,370,068 | \$ 2,288,918 | \$ 2,459,251 | 4% |

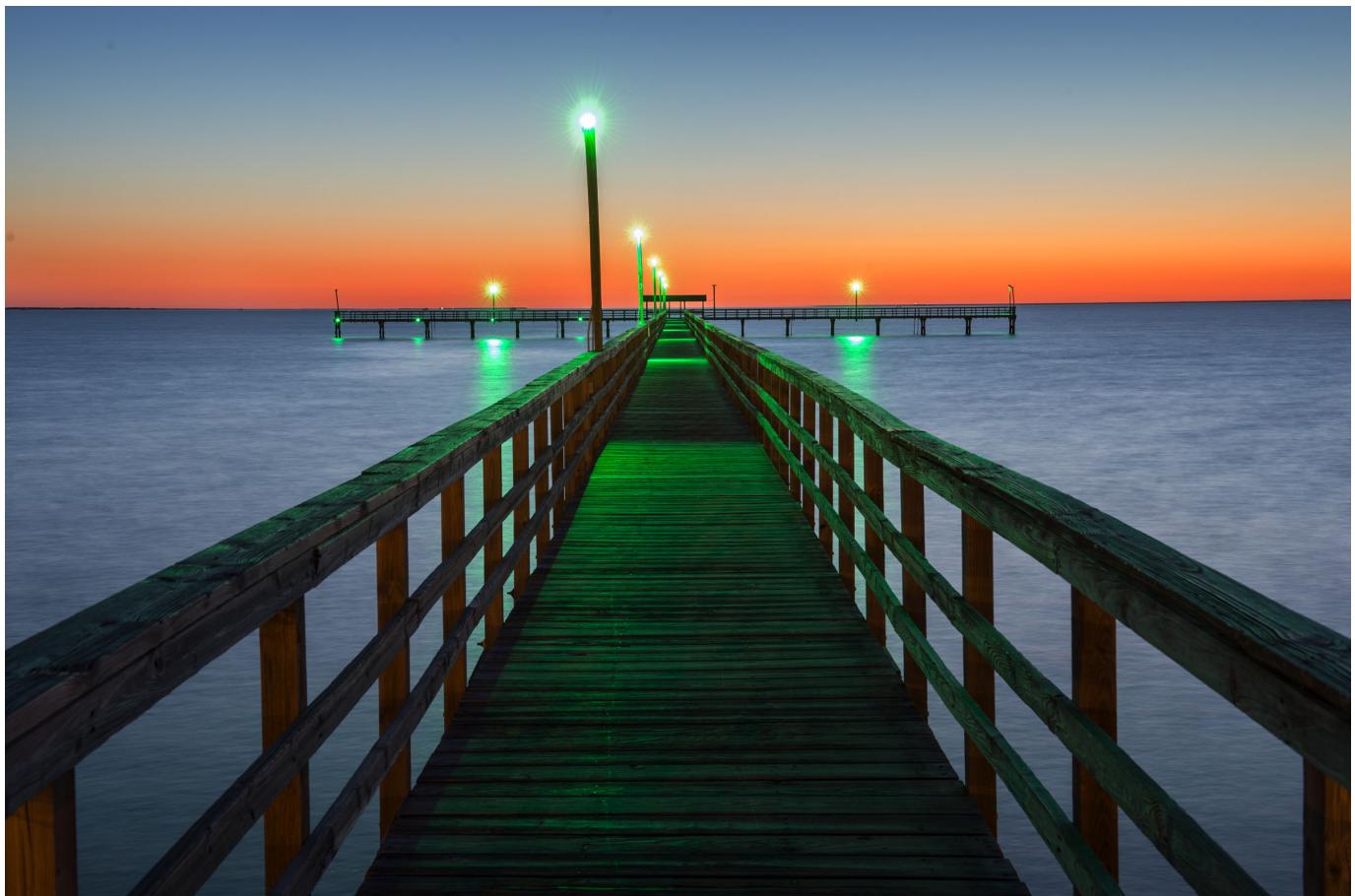
80-Capital Outlay/Projects

| | | | | | |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|-------|
| 8001 Computer Hardware/Software | \$ 2,746 | \$ - | \$ - | \$ - | 0% |
| 8010 Gas System Improvements | \$ 6,520 | \$ - | \$ - | \$ - | 0% |
| 8011 Integrity Management/Replace | \$ 20,205 | \$ 30,000 | \$ 30,000 | \$ 55,000 | 83% |
| 8015 Main Line Ext & Taps | \$ 122,754 | \$ 25,000 | \$ 25,000 | \$ - | -100% |
| 8019 Utility Mapping/GIS | \$ 40,074 | \$ - | \$ - | \$ - | 0% |
| 8040 Boot Buy Back Program | \$ - | \$ - | \$ - | \$ - | 0% |
| Category Totals | \$ 192,298 | \$ 55,000 | \$ 55,000 | \$ 55,000 | 0% |
| Department Totals | \$ 2,079,756 | \$ 2,425,068 | \$ 2,343,918 | \$ 2,514,251 | 4% |

NON-DEPARTMENTAL

PURPOSE

This division is administered by the Finance Department and provides funding for various charges that are not directly related to any specific department or activity of the City. Expenditures include insurance, legal services, retiree health insurance, contracted services, other non-routine one-time operational charge, and transfers to other funds.



Fund: 08 - Natural Gas Fund
Department: Non-Departmental
Dept. Number: 648

| | | FY 22-23 | FY 23-24 | FY 23-24 | FY 24-25 | FY 24-25 |
|--------------------------------------|---------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------|
| | | <u>Actual</u> | <u>Budget</u> | <u>Projected</u> | <u>Adopted</u> | <u>% Change</u> |
| <u>10-Personnel</u> | | | | | | |
| 1000 | Vacation Pay | \$ 1,645 | \$ 3,000 | \$ 2,038 | \$ 2,139 | -29% |
| 1002 | Sick Pay - Retirement | \$ - | \$ - | \$ - | \$ - | 0% |
| 1015 | Retiree Insurance | \$ 768 | \$ 9,216 | \$ - | \$ - | 0% |
| 1010 | TMRS | \$ 143 | \$ - | \$ 392 | \$ 412 | 0% |
| 1011 | FICA | \$ 61 | \$ - | \$ 156 | \$ 164 | 0% |
| Category Totals | | \$ 2,617 | \$ 12,216 | \$ 2,586 | \$ 2,715 | -78% |
| <u>85-Operating Transfers</u> | | | | | | |
| 8501 | Trf General Fund-Franchise | \$ 168,480 | \$ 177,000 | \$ 178,140 | \$ 178,140 | 1% |
| 8502 | Trf General Fund-PILOT | \$ 54,223 | \$ 53,490 | \$ 53,490 | \$ 20,585 | -62% |
| 8542 | Trf Utility System | \$ - | \$ 100,000 | \$ - | \$ - | - |
| 8550 | Trf Compensation Study Fund | \$ - | \$ 480 | \$ - | \$ - | -100% |
| 8581 | Trf Utility Reserves | \$ 90,000 | \$ 90,000 | \$ 90,000 | \$ 90,000 | 0% |
| 8582 | Trf Utility Debt Service | \$ 136,238 | \$ 406,267 | \$ 406,267 | \$ 82,630 | -80% |
| 8583 | Trf General Fund-Administrative | \$ 72,972 | \$ 95,929 | \$ 95,929 | \$ 99,098 | 3% |
| Category Totals | | \$ 521,913 | \$ 923,166 | \$ 823,826 | \$ 470,453 | -49% |
| Department Totals | | \$ 524,529 | \$ 935,382 | \$ 826,412 | \$ 473,168 | -49% |



AQUATIC CENTER FUND

COMMUNITY AQUATIC CENTER FUND

FUND SUMMARY

The Community Aquatic Center offers year-round swimming in a heated, 8-lane, 25-yard-long body of water, 4' to 12' deep, with diving boards, step down entry and ADA lift chair. A variety of water exercise classes, lap swimming, therapeutic exercise, water walking and more activities are available to patrons. Red Cross swim lessons are offered year-round in either group or private settings. Additional certification classes are scheduled for lifeguards and water safety instructors. In the late spring and summer months, a walk-in entry splash-n-spray pool opens, with features especially for children 12 years and younger. This pool has a maximum depth of three feet. Both pools are available for private rentals or deck rentals during operating hours. The facility also includes a bathhouse with showers, restrooms, lockers, and a changing area. Concessions are available, and a park with picnic area and playground is located just outside the pool entrance.

FY 2023-2024 ACCOMPLISHMENTS:

- ✓ Successfully obtained the USA Adult Swim Lesson Grant
- ✓ Pool hours were extended to 7:00 p.m.
 - Conducted (7) Group Swim Lesson Sessions & (27) Private Individual Lessons
 - The following Certifications were achieved by staff and are essential to pool operations:
 - ❖ (4) Certified Water Safety Instructors
 - ❖ (6) Water Safety Instruction Aides
 - ❖ (7) Lifeguard Instructors
- ✓ Received (5) Lifeguard Rescue Awards & (1) American Red Cross Meritorious Service Awards
- ✓ Increased access and visibility with new entrance/exit and signage
- ✓ Added (2) Instructor-led class times

MISSION STATEMENT

To serve all citizens of the City of Rockport, Aransas County, Town of Fulton, and area visitors with aquatic-based programs that provide the highest quality standards of sanitation, safety, health and customer service.

Budgeted Personnel in Community Aquatic Center

| Position | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|--|----------|----------|----------|----------|
| <i>Full Time Aquatics Supervisor</i> | 1 | 1 | 1 | 0 |
| <i>Part-Time Business Office Assistant</i> | 1 | 1 | 2 | 3 |
| <i>Part-Time Lifeguards</i> | 30 | 30 | 30 | 30 |

COMMUNITY AQUATIC CENTER FUND

FY 2024-2025 OBJECTIVE

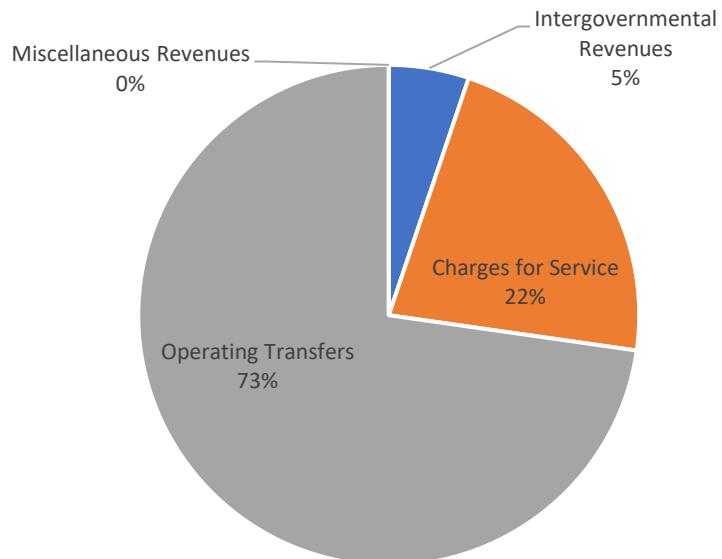
- Increase pool utilization, expanded hours of operation.
- Continue to seek and secure grants for pool amenities and activities.
- Work towards a City Employee pool admittance discount to promote Employee Fitness and Wellness.
- Utilize the abandoned skate park area for other activities.
- Expand swim programs and rental activities to optimize usage of facilities and increase revenue.
- Seek improvements to pool operations (chlorine, water, & gas heater operations) to increase efficiencies and reduce costs.



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

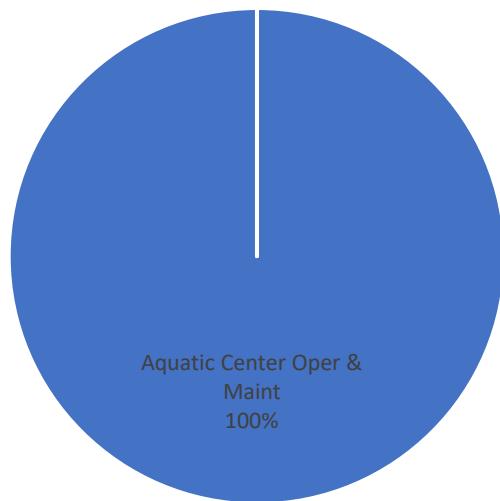
| | FY 22-23 Actual | FY 23-24 Budget | FY 23-24 Projected | FY 24-25 Adopted | FY 24-25 % Change |
|---|----------------------------|----------------------------|-------------------------------|-----------------------------|------------------------------|
| Aquatic Center Fund Resources | | | | | |
| Intergovernmental Revenues | \$ 33,917 | \$ 31,166 | \$ 30,000 | \$ 30,000 | -4% |
| Charges for Service | \$ 121,635 | \$ 128,250 | \$ 128,000 | \$ 128,000 | 0% |
| Operating Transfers | \$ 263,806 | \$ 409,505 | \$ 409,386 | \$ 421,747 | 3% |
| Miscellaneous Revenues | \$ - | \$ 5,834 | \$ - | \$ - | -100% |
| Total Revenues | \$ 419,357 | \$ 574,755 | \$ 567,386 | \$ 579,747 | 1% |
| Aquatic Fund Expenses | | | | | |
| Aquatic Center Oper & Maint | \$ 614,970 | \$ 574,755 | \$ 581,619 | \$ 579,747 | 1% |
| Total Expenditures | \$ 614,970 | \$ 574,755 | \$ 581,619 | \$ 579,747 | 1% |
| Resources Over(Under) Expenditures | (\$195,612) | \$0 | \$ (14,233) | (\$0) | |

FY 2024-25 Revenues



The General Fund subsidizes the Aquatic Center \$422k out of operating funds

FY 2024-25 Expenses



The full time position was absorbed by the General Fund for 2024-2025

Fund: 05 - Aquatic Center Fund

Revenue Detail

| | <u>FY 22-23 Actual</u> | <u>FY 23-24 Budget</u> | <u>FY 23-24 Projected</u> | <u>FY 24-25 Adopted</u> | <u>FY 24-25 % Change</u> |
|---|----------------------------|----------------------------|-------------------------------|-----------------------------|------------------------------|
| <u>Intergovernmental Revenue</u> | | | | | |
| 40401 AC Pool Revenue | \$ 27,500 | \$ 30,000 | \$ 30,000 | \$ 30,000 | 0% |
| 40403 Fulton Pool Revenue | \$ 6,417 | \$ 1,166 | \$ - | \$ - | -100% |
| Category Totals | \$ 33,917 | \$ 31,166 | \$ 30,000 | \$ 30,000 | -4% |
| <u>Charges for Services</u> | | | | | |
| 40711 Pool Entry Fees | \$ 97,751 | \$ 105,000 | \$ 105,000 | \$ 105,000 | 0% |
| 40712 Concession Revenue | \$ 990 | \$ 250 | \$ - | \$ - | -100% |
| 40713 Pool Rental Fee Revenue | \$ 14,151 | \$ 13,000 | \$ 13,000 | \$ 13,000 | 0% |
| 40714 Instruction Class Revenue | \$ 8,295 | \$ 10,000 | \$ 10,000 | \$ 10,000 | 0% |
| 40725 Sharks Sponsorship | \$ 450 | \$ - | \$ - | \$ - | 0% |
| 40730 Swim Items | \$ (1) | \$ - | \$ - | \$ - | 0% |
| Category Totals | \$ 121,635 | \$ 128,250 | \$ 128,000 | \$ 128,000 | 0% |
| <u>Operating Transfers</u> | | | | | |
| 40901 Trf from General Fund | \$ 263,806 | \$ 409,505 | \$ 409,386 | \$ 421,747 | 3% |
| Category Totals | \$ 263,806 | \$ 409,505 | \$ 409,386 | \$ 421,747 | 3% |
| <u>Other Revenues</u> | | | | | |
| 43004 Misc. Revenue/Reserves | \$ - | \$ 5,834 | \$ - | \$ - | -100% |
| 40710 Grant Revenues | \$ - | \$ - | \$ - | \$ - | 0% |
| Category Totals | \$ - | \$ 5,834 | \$ - | \$ - | -100% |
| Aquatic Center Fund Revenue | \$ 419,357 | \$ 574,755 | \$ 567,386 | \$ 579,747 | 1% |

Fund: 05 - Aquatic Center Fund
Department: Aquatic Center Operations
Dept. Number: 672

| | | FY 22-23 | FY 23-24 | FY 23-24 | FY 24-25 | FY 24-25 |
|------------------------------------|---------------------------|-------------------|-------------------|-------------------|-------------------|-----------------|
| | | <u>Actual</u> | <u>Budget</u> | <u>Projected</u> | <u>Adopted</u> | <u>% Change</u> |
| 10-Personnel | | | | | | |
| 1001 | Base Pay | \$ 56,077 | \$ 56,139 | \$ 56,139 | \$ - | -100% |
| 1003 | Cost of Living Adjustment | \$ - | \$ 433 | \$ - | \$ - | -100% |
| 1002 | Stability Pay | \$ 385 | \$ - | \$ 480 | \$ - | 0% |
| 1004 | Certification Pay | \$ 6,900 | \$ 6,900 | \$ 6,900 | \$ 6,900 | 0% |
| 1005 | Part-Time | \$ 310,630 | \$ 270,350 | \$ 270,350 | \$ 336,704 | 25% |
| 1006 | Overtime | \$ 1,108 | \$ 4,500 | \$ 7,000 | \$ 4,500 | 0% |
| 1010 | TMRS | \$ 11,694 | \$ 13,297 | \$ 14,044 | \$ 2,658 | -80% |
| 1011 | FICA | \$ 28,197 | \$ 22,837 | \$ 23,717 | \$ 23,497 | 3% |
| 1012 | Group Medical Insurance | \$ 8,890 | \$ 9,324 | \$ 9,324 | \$ 9,324 | 0% |
| 1013 | Worker's Compensation | \$ 4,062 | \$ 4,100 | \$ 5,090 | \$ 5,090 | 24% |
| 1020 | Car Allowance | \$ 2,400 | \$ 2,400 | \$ 2,400 | \$ 2,400 | 0% |
| 1050 | Halo Flight Expense | \$ 25 | \$ 25 | \$ 25 | \$ 25 | 0% |
| 1051 | Stipend Pay | \$ - | \$ - | \$ 1,500 | \$ - | |
| Category Totals | | \$ 430,368 | \$ 390,305 | \$ 396,969 | \$ 391,097 | 0% |
| 20-Contracts & Services | | | | | | |
| 2001 | Overages & Shortages | \$ (28) | \$ - | \$ - | \$ - | 0% |
| 2002 | Merchant Processing Fees | \$ 1,425 | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0% |
| 2004 | Audits | \$ 250 | \$ 150 | \$ 250 | \$ 250 | 67% |
| 2011 | Insurance | \$ 3,327 | \$ 3,500 | \$ 6,000 | \$ 7,000 | 100% |
| 2016 | Legal Fees | \$ 437 | \$ - | \$ - | \$ - | 0% |
| 2036 | Communications | \$ 1,538 | \$ 750 | \$ 1,100 | \$ 1,200 | 60% |
| 2046 | Contracted Services | \$ 14,316 | \$ 25,000 | \$ 25,000 | \$ 25,000 | 0% |
| 2047 | Telephone | \$ 754 | \$ 1,500 | \$ 1,000 | \$ 1,200 | -20% |
| 2052 | Advertising & Promotions | \$ 171 | \$ 1,000 | \$ 500 | \$ 500 | -50% |
| Category Totals | | \$ 22,190 | \$ 32,900 | \$ 34,850 | \$ 36,150 | 10% |
| 30-Supplies | | | | | | |
| 3001 | Office Supplies | \$ 3,401 | \$ 1,500 | \$ 1,500 | \$ 1,500 | 0% |
| 3002 | Postage | \$ 37 | \$ 50 | \$ - | \$ - | -100% |
| 3006 | Uniforms | \$ 2,120 | \$ 2,500 | \$ 2,500 | \$ 2,500 | 0% |
| 3011 | Chemicals/Pool Supplies | \$ 23,089 | \$ 27,000 | \$ 27,000 | \$ 28,000 | 4% |
| 3018 | Computer Supplies | \$ 250 | \$ 1,000 | \$ 300 | \$ 3,000 | 200% |
| 3022 | Janitorial | \$ 2,583 | \$ 2,500 | \$ 2,500 | \$ 2,800 | 12% |
| 3023 | Utilities | \$ 56,511 | \$ 50,000 | \$ 35,000 | \$ 40,000 | -20% |
| 3024 | Electricity | \$ 16,513 | \$ 20,000 | \$ 25,000 | \$ 25,000 | 25% |
| 3037 | Event Expense | \$ 1,412 | \$ 2,000 | \$ 2,000 | \$ 2,000 | 0% |
| 3050 | Swim Items | \$ 261 | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0% |
| 3051 | Concession Supplies | \$ 2,792 | \$ - | \$ - | \$ - | 0% |
| 3055 | Grant Expense | \$ 415 | \$ - | \$ - | \$ - | 0% |
| Category Totals | | \$ 109,384 | \$ 107,550 | \$ 96,800 | \$ 105,800 | -2% |

Fund: 05 - Aquatic Center Fund
Department: Aquatic Center Operations
Dept. Number: 672

| | FY 22-23 <u>Actual</u> | FY 23-24 <u>Budget</u> | FY 23-24 <u>Projected</u> | FY 24-25 <u>Adopted</u> | FY 24-25 <u>% Change</u> |
|--|---------------------------|---------------------------|------------------------------|----------------------------|-----------------------------|
| 40-Travel & Training | | | | | |
| 4001 Schools/Seminars-Registration | \$ 1,778 | \$ 1,500 | \$ 4,000 | \$ 2,000 | 33% |
| 4002 Dues & Subscriptions | \$ 670 | \$ 300 | \$ 1,000 | \$ 1,000 | 233% |
| 4003 Schools/Seminars-Travel & Exp. | \$ 333 | \$ 1,000 | \$ 6,300 | \$ 2,000 | 100% |
| Category Totals | \$ 2,781 | \$ 2,800 | \$ 11,300 | \$ 5,000 | 79% |
| 70-Maintenance | | | | | |
| 7001 Vandalism Repair | \$ - | \$ 200 | \$ 200 | \$ 200 | 0% |
| 7002 Maintenance/Repair | \$ 38,280 | \$ 30,000 | \$ 30,000 | \$ 30,000 | 0% |
| 7003 Materials | \$ 2,784 | \$ 1,000 | \$ 1,500 | \$ 1,500 | 50% |
| 7051 Bad Debt Expense | \$ - | \$ - | \$ - | \$ - | 0% |
| Category Totals | \$ 41,063 | \$ 31,200 | \$ 31,700 | \$ 31,700 | 2% |
| 85-Operating Transfers | | | | | |
| 8500 Trf to Gen Fund-Administrative Transf | \$ 9,184 | \$ 10,000 | \$ 10,000 | \$ 10,000 | 0% |
| Category Totals | \$ 9,184 | \$ 10,000 | \$ 10,000 | \$ 10,000 | 0% |
| Department Totals | \$ 614,970 | \$ 574,755 | \$ 581,619 | \$ 579,747 | 1% |



SANITATION FUND

SANITATION FUND

FUND SUMMARY

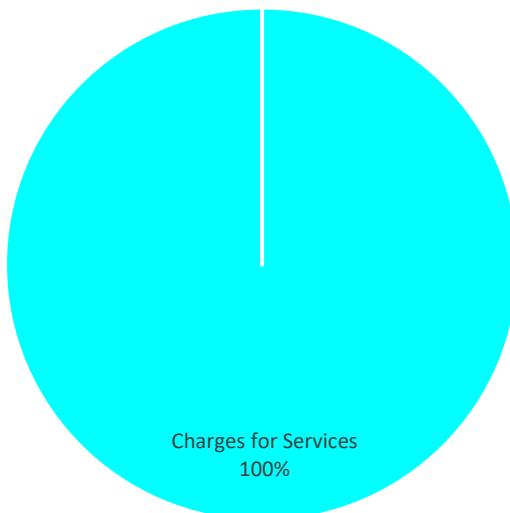
Sanitation services are provided through a contract with Republic Services for garbage and recycling. Services include curbside collection of solid waste and comingled recyclables.

MISSION STATEMENT

To serve all citizens of the City of Rockport with solid waste collection, disposal and recycling services through a contract with Republic Services.

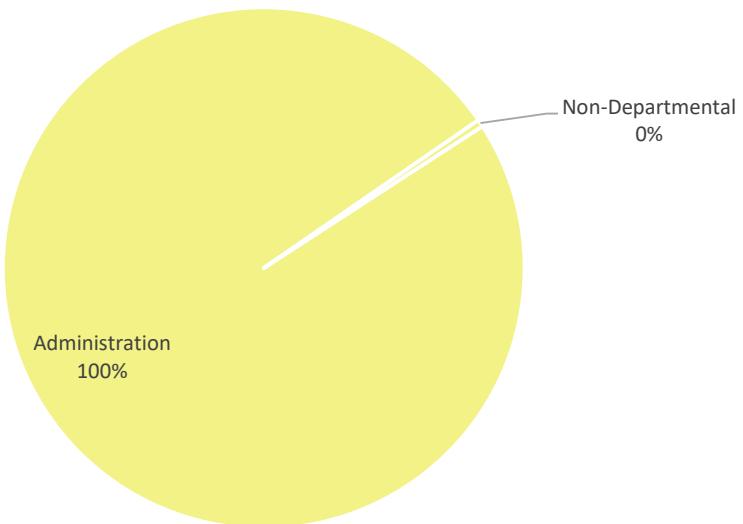


FY 2024-25 Revenues



There was a 4% Consumer Price Index fee increase from Republic Services for FY 2024-2025

FY 2024-25 Expenses



Fund: 03 - Sanitation Fund
Resources vs Expenses Summary

| | FY 22-23 <u>Actual</u> | FY 23-24 <u>Budget</u> | FY 23-24 <u>Projected</u> | FY 24-25 <u>Adopted</u> | FY 24-25 <u>% Change</u> |
|---------------------------------------|---------------------------|---------------------------|------------------------------|----------------------------|-----------------------------|
| Revenues | | | | | |
| Charges for Services | \$ 3,213,798 | \$ 3,266,000 | \$ 3,407,223 | \$ 3,618,298 | 11% |
| Use of Reserves | | \$ 200,000 | \$ - | \$ - | -100% |
| Total Revenues: | \$ 3,213,798 | \$ 3,466,000 | \$ 3,407,223 | \$ 3,618,298 | 4% |
| Expenses | | | | | |
| Administration | \$ 3,182,223 | \$ 3,450,000 | \$ 3,377,223 | \$ 3,602,298 | 4% |
| Non-Departmental | \$ 16,000 | \$ 16,000 | \$ 16,000 | \$ 16,000 | 0% |
| Total Expenses: | \$ 3,198,223 | \$ 3,466,000 | \$ 3,393,223 | \$ 3,618,298 | 4% |
| Resources Over(Under) Expenses | \$ 15,575 | \$ - | \$ 14,000 | \$ 0 | 0% |

Fund: 03 - Sanitation Fund
Revenue Detail

| | FY 22-23 <u>Actual</u> | FY 23-24 <u>Budget</u> | FY 23-24 <u>Projected</u> | FY 24-25 <u>Adopted</u> | FY 24-25 <u>% Change</u> |
|---------------------------------------|-----------------------------------|-----------------------------------|--------------------------------------|------------------------------------|-------------------------------------|
| <u>07-Charges for Services</u> | | | | | |
| 40701 Collection Fees | \$ 3,185,728 | \$ 3,250,000 | \$ 3,377,223 | \$ 3,587,098 | 10% |
| 40708 Late fee | \$ 28,070 | \$ 16,000 | \$ 30,000 | \$ 31,200 | 95% |
| Category Totals | \$ 3,213,798 | \$ 3,266,000 | \$ 3,407,223 | \$ 3,618,298 | 11% |
| <u>Other Revenue</u> | | | | | |
| 30102 Use of Reserves | \$ - | \$ 200,000 | \$ - | \$ - | -100% |
| Sanitation Fund Revenues | \$ 3,213,798 | \$ 3,466,000 | \$ 3,407,223 | \$ 3,618,298 | 4% |

Fund: 03 - Sanitation Fund
Department Expenditures

Department: Administration
Dept. Number: 656

| | | FY 22-23 <u>Actual</u> | FY 23-24 <u>Budget</u> | FY 23-24 <u>Projected</u> | FY 24-25 <u>Adopted</u> | FY 24-25 <u>% Change</u> |
|---|--------------------------|-----------------------------------|-----------------------------------|--------------------------------------|------------------------------------|-------------------------------------|
| <u>20-Contracts & Services</u> | | | | | | |
| 2001 | Bank Service Charges | | | - | - | 0% |
| 2003 | Contracted Services | \$ 3,182,223 | \$ 3,255,000 | \$ 3,182,223 | \$ 3,385,200 | 4% |
| 2016 | Legal Services | \$ - | \$ - | \$ - | \$ - | 0% |
| 2047 | Telephone | | | \$ - | \$ - | |
| Category Totals | | \$ 3,182,223 | \$ 3,255,000 | \$ 3,182,223 | \$ 3,385,200 | 4% |
| <u>50-Intergovernmental Trfs</u> | | | | | | |
| 5001 | Trf to GF-Franchise Fees | \$ - | \$ 195,000 | \$ 195,000 | \$ 217,098 | 11% |
| Category Totals | | \$ - | \$ 195,000 | \$ 195,000 | \$ 217,098 | 11% |
| Department Totals | | \$ 3,182,223 | \$ 3,450,000 | \$ 3,377,223 | \$ 3,602,298 | 4% |



NON-DEPARTMENTAL

PURPOSE

This division is administered by the Finance Department and provides funding for various charges that are not directly related to any specific department or activity of the City. Expenses include insurance, legal services, retiree health insurance, contracted services, other non-routine one-time operational charge, and transfers to other funds.



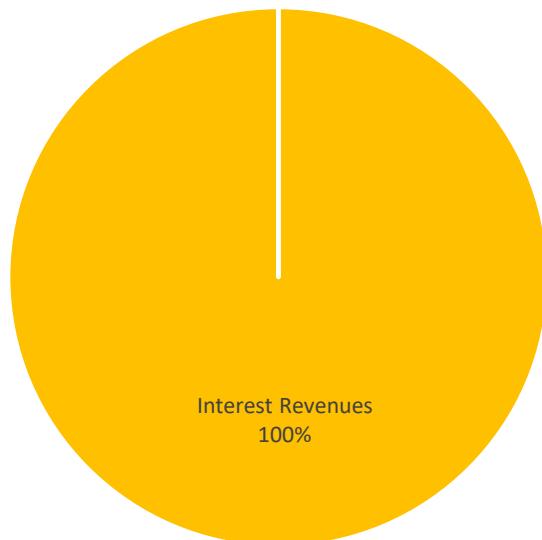
Fund: 03 - Sanitation Fund
Department Expenditures**Department: Non-Departmental**
Dept. Number: 699**50-Intergovernmental Trfs**

| | | | | | | |
|------|--------------------------|------------------|------------------|------------------|------------------|----|
| 5001 | Trf to GF-Administrative | \$ 16,000 | \$ 16,000 | \$ 16,000 | \$ 16,000 | 0% |
| | Category Totals | \$ 16,000 | \$ 16,000 | \$ 16,000 | \$ 16,000 | 0% |
| | Department Totals | \$ 16,000 | \$ 16,000 | \$ 16,000 | \$ 16,000 | 0% |

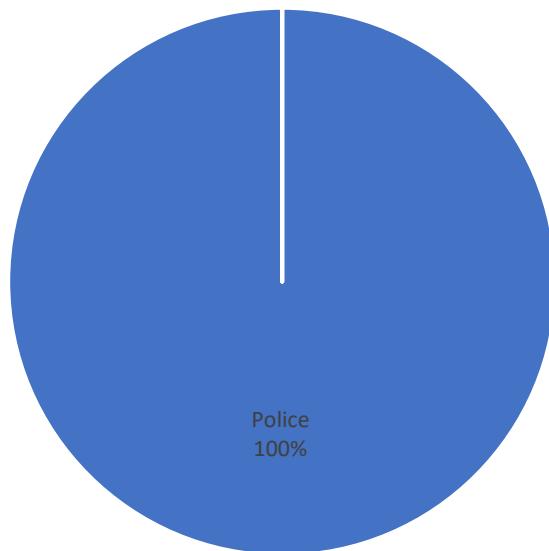


**VEHICLE &
EQUIPMENT
REPLACEMENT
FUND**

FY 2024-25 Revenues



FY 2024-25 Expenditures



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

| | <u>FY 22-23 Actual</u> | <u>FY 23-24 Budget</u> | <u>FY 23-24 Projected</u> | <u>FY 24-25 Adopted</u> | <u>FY 24-25 % Change</u> |
|--|----------------------------|----------------------------|-------------------------------|-----------------------------|------------------------------|
| Revenues | | | | | |
| General Fund | | | | | |
| Interest Revenues | \$ 28,353 | \$ 25,000 | \$ 30,000 | \$ 30,000 | 20% |
| Operating Transfers-General Fund | \$ 369,369 | \$ - | \$ - | \$ - | 0% |
| Use of Reserves | \$ - | \$ - | \$ - | \$ - | 0% |
| Utility Fund | | | | | |
| Operating Transfers-Utility Fund | \$ 204,524 | \$ - | \$ - | \$ - | 0% |
| Operating Transfers-Gas Fund | \$ 15,825 | \$ - | \$ - | \$ - | 0% |
| Other Revenues | | | | | |
| Insurance Claims | \$ - | \$ - | \$ - | \$ - | 0% |
| Use of Reserves - Tax Notes | \$ - | \$ 50,000 | \$ - | \$ - | -100% |
| Total Revenues: \$ 618,071 \$ 75,000 \$ 30,000 \$ 30,000 | | | | | -60% |
| Expenditures | | | | | |
| General Fund | | | | | |
| Police | \$ 363,819 | \$ 50,000 | \$ 50,000 | \$ 30,000 | -40% |
| Streets & Drainage | \$ 5,860 | \$ 25,000 | \$ 126,794 | \$ - | -100% |
| Parks | \$ 39,415 | \$ - | \$ - | \$ - | 0% |
| Building & Development | \$ - | \$ - | \$ - | \$ - | 0% |
| Utility Fund | | | | | |
| Water | \$ 340,770 | \$ - | \$ - | \$ - | 0% |
| Wastewater | \$ - | \$ - | \$ - | \$ - | 0% |
| Gas Fund | | | | | |
| Gas | \$ 47,146 | \$ - | \$ - | \$ - | 0% |
| Total Expenditures: \$ 797,010 \$ 75,000 \$ 176,794 \$ 30,000 | | | | | |
| Revenues Over/(Under) Expenditures: \$ (178,939) \$ - \$ (146,794) \$ - | | | | | |
| | | | | | |

Fund: 80 - Vehicle & Equipment Replacement Fund
Revenue Summary

| | | <u>FY 22-23 Actual</u> | <u>FY 23-24 Budget</u> | <u>FY 23-24 Projected</u> | <u>FY 24-25 Adopted</u> | <u>FY 24-25 % Change</u> |
|-----------------------------------|---------------------------------|----------------------------|----------------------------|-------------------------------|-----------------------------|------------------------------|
| <u>Interest Revenue</u> | | | | | | |
| 40601 | Interest Revenues-General | \$ 28,353 | \$ 25,000 | \$ 30,000 | \$ 30,000 | 20% |
| 40602 | Interest Revenues-Utility | \$ - | \$ - | \$ - | \$ - | 0% |
| | Category Total: | \$ 28,353 | \$ 25,000 | \$ 30,000 | \$ 30,000 | 20% |
| <u>Operating Transfers</u> | | | | | | |
| 40901 | Transfer in General Fund | \$ 369,369 | \$ - | \$ - | \$ - | 0% |
| 40902 | Transfer in Utility System Fund | \$ 204,524 | \$ - | \$ - | \$ - | 0% |
| 40908 | Transfer in Gas Fund | \$ 15,825 | \$ - | \$ - | \$ - | 0% |
| 40914 | Transfer in OOG Grant | \$ - | \$ - | \$ - | \$ - | 0% |
| | Category Total: | \$ 589,718 | \$ - | \$ - | \$ - | 0% |

Fund: 80 - Vehicle & Equipment Replacement Fund
General Fund

| | | <u>FY 22-23 Actual</u> | <u>FY 23-24 Budget</u> | <u>FY 23-24 Projected</u> | <u>FY 24-25 Adopted</u> | <u>FY 24-25 % Change</u> |
|--------------------------------------|-------------------------------|----------------------------|----------------------------|-------------------------------|-----------------------------|------------------------------|
| <u>Information Technology</u> | | | | | | |
| 8010 | Vehicles | \$ - | \$ - | \$ - | \$ - | 0.0% |
| | Department Total: | \$ - | \$ - | \$ - | \$ - | 0.0% |
| <u>Police</u> | | | | | | |
| 8010 | Patrol Vehicles | \$ 307,374 | \$ 50,000 | \$ 50,000 | \$ 30,000 | -40% |
| 8012 | CID & Admin Vehicles | \$ 56,446 | \$ - | \$ - | \$ - | 0% |
| 8014 | Boats & Marine Equipment | \$ - | \$ - | \$ - | \$ - | 0% |
| | Department Total: | \$ 363,819 | \$ 50,000 | \$ 50,000 | \$ 30,000 | -40% |
| <u>Streets & Drainage</u> | | | | | | |
| 8020 | Light Duty Trucks & Equipment | \$ 5,860 | \$ - | \$ - | \$ - | 0% |
| 8028 | Heavy Machinery & Equipment | \$ - | \$ 25,000 | \$ 126,794 | \$ - | -100% |
| | Department Total: | \$ 5,860 | \$ 25,000 | \$ 126,794 | \$ - | -100% |
| <u>Municipal Parks</u> | | | | | | |
| 8030 | Light Duty Trucks & Equipment | \$ 6,946 | \$ - | \$ - | \$ - | 0% |
| 8034 | Tractors & Mowing Equipment | \$ 32,469 | \$ - | \$ - | \$ - | 0% |
| | Department Total: | \$ 39,415 | \$ - | \$ - | \$ - | 0% |
| <u>Building Department</u> | | | | | | |
| 8040 | Vehicle-Lease Purchase | \$ - | \$ - | \$ - | \$ - | 0% |
| | Department Total: | \$ - | \$ - | \$ - | \$ - | 0% |
| | Fund Totals: | \$ 409,094 | \$ 75,000 | \$ 176,794 | \$ 30,000 | -60% |

Fund: 82 - Vehicle & Equipment Replacement Fund
Utility and Gas Fund

| | | FY 22-23 <u>Actual</u> | FY 23-24 <u>Budget</u> | FY 23-24 <u>Projected</u> | FY 24-25 <u>Adopted</u> | FY 24-25 <u>% Change</u> |
|---------------------------|-------------------------------|---------------------------|---------------------------|------------------------------|----------------------------|-----------------------------|
| <u>Water</u> | | | | | | |
| 8010 | Patrol Vehicles | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 8012 | Light Machinery & Equipment | \$ 201,322 | \$ - | \$ - | \$ - | 0.0% |
| 8018 | Heavy Machinery & Equipment | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 8020 | Light Duty Trucks & Equipment | \$ 139,448 | \$ - | \$ - | \$ - | 0.0% |
| Department Total: | | \$ 340,770 | \$ - | \$ - | \$ - | 0.0% |
| <u>Wastewater</u> | | | | | | |
| 8020 | Light Duty Trucks & Equipment | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 8028 | Heavy Machinery & Equipment | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 8028 | Heavy Machinery & Equipment | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Department Total: | | \$ - | \$ - | \$ - | \$ - | 0.0% |
| <u>Natural Gas</u> | | | | | | |
| 8050 | Light Duty Trucks & Equipment | \$ 47,146 | \$ - | \$ - | \$ - | 0.0% |
| Department Total: | | \$ 47,146 | \$ - | \$ - | \$ - | 0.0% |
| Fund Totals: | | \$ 387,916 | \$ - | \$ - | \$ - | 0.0% |

SPECIAL REVENUE FUNDS

FUND SUMMARY

Special Revenue Funds are used to account for revenues derived from specific taxes, fees, donations, intergovernmental grants and transfers from other funds, which are designated (i.e. restricted) to finance particular functions or activities for the City.

While these funds can only be used for special purposes, General Revenues (ie property and sales taxes) can be used to supplement or even supplant those special purchases.

CONCLUDING FISCAL YEAR 2023-24 FINANCIAL PERFORMANCE

REVENUES for Special Revenue Funds were estimated to total \$1,288,498 in FY 2023-24. This represents a \$454,891 or 26.09% decline from FY 2022-23 estimated actuals of \$1,743,389, driven largely by falling Hotel/Motel revenues.

EXPENDITURES for Special Revenue Funds were estimated to total \$2,267,005 in FY 2023-24. This represents a \$1,112,125 or 96.30% increase over the FY 2022-23 estimated actuals of \$1,154,880, driven largely by increased Hotel/Motel expenditures.

FISCAL YEAR 2024-25 BUDGET

REVENUES for Special Revenue Funds were budgeted at \$1,646,705, which is an increase of \$358,207, or 27.80% from the FY 2023-24 estimated actuals of \$1,288,498. Again, driven largely by Hotel/Motel Taxes.

EXPENDITURES for Special Revenue Funds were budgeted at \$1,646,705, which is a decrease of \$620,300, or 27.37% of FY 2023-24 expenditures of \$2,267,005.

- ❖ Municipal Court Security & Technology Fund
- ❖ Utility Surcharge Fund
- ❖ Juvenile Case Manager Fund
- ❖ Hotel/Motel Occupancy Tax Fund

Other Governmental Funds

Governmental Funds include:

- ❖ Capital Improvement Projects
- ❖ I&S Debt Service



MUNICIPAL COURT SECURITY & TECHNOLOGY FUND

MUNICIPAL COURT SECURITY & TECHNOLOGY FUND

FUND SUMMARY

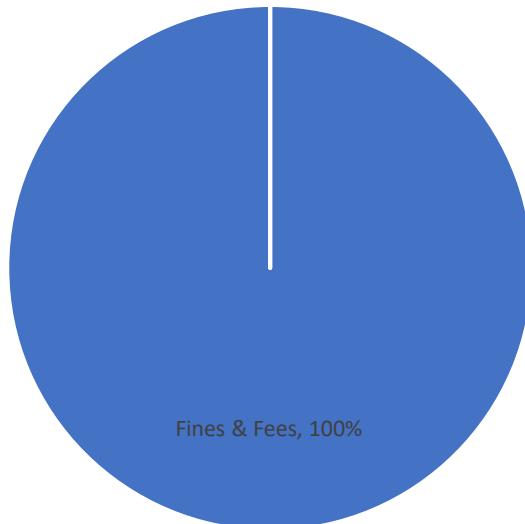
The Municipal Court Security & Technology Fund is used to record a percentage of tickets and warrants collected that have been approved by the state for the purpose of municipal court security and technology.

MISSION STATEMENT

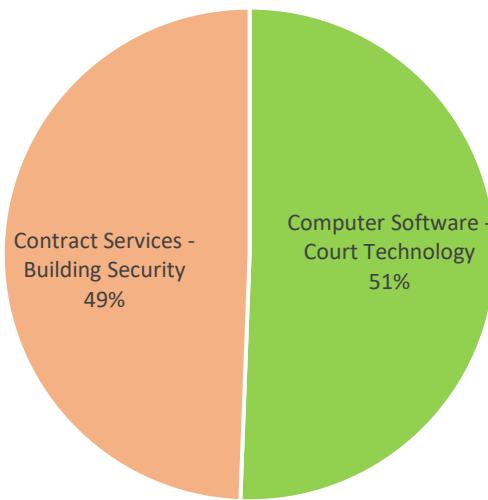
To collect funds used to improve municipal court security and technology in the City of Rockport.



FY 2024-25 Adopted Revenues



FY 2024-25 Adopted Expenditures



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

| | <u>FY 22-23 Actual</u> | <u>FY 23-24 Budget</u> | <u>FY 23-24 Projected</u> | <u>FY 24-25 Adopted</u> | <u>FY 24-25 % Change</u> |
|---|----------------------------|----------------------------|-------------------------------|-----------------------------|------------------------------|
| Municipal Court Fund Resources | | | | | |
| Fines & Fees | \$ 7,518 | \$ 6,500 | \$ 7,085 | \$ 7,085 | 9.0% |
| Other Revenues | - | - | - | - | 0.0% |
| Total Revenues: | \$ 7,518 | \$ 6,500 | \$ 7,085 | \$ 7,085 | 9.0% |
| Municipal Court Fund Expenditures | | | | | |
| Building Security | \$ - | \$ 3,000 | \$ 3,500 | \$ 3,500 | 16.7% |
| Court Technology | - | 3,500 | 3,585 | 3,585 | 2.4% |
| Total Expenditures: | \$ - | \$ 6,500 | \$ 7,085 | \$ 7,085 | 9.0% |
| Resources Over(Under) Expenditures | \$ 7,518 | \$ - | \$ - | \$ - | |

Fund: 07 - Municipal Court Security & Technology Funds

Revenue Detail

| | <u>FY 22-23 Actual</u> | <u>FY 23-24 Budget</u> | <u>FY 23-24 Projected</u> | <u>FY 24-25 Adopted</u> | <u>FY 24-25 % Change</u> |
|---------------------------------|----------------------------|----------------------------|-------------------------------|-----------------------------|------------------------------|
| <u>05-Fines and Fees</u> | | | | | |
| 40510 Building Security Fees | \$ 3,927 | \$ 3,500 | \$ 3,700 | \$ 3,700 | 5.7% |
| 40512 Court Technology Fees | 3,519 | 3,000 | 3,300 | 3,300 | 10.0% |
| 40514 Municipal Jury Fund Fee | 71 | - | 85 | 85 | 0.0% |
| Category Totals | \$ 7,518 | \$ 6,500 | \$ 7,085 | \$ 7,085 | 9.0% |
| <u>Other Revenues</u> | | | | | |
| 43004 Other Revenue | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Category Totals | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Municipal Court Revenue | \$ 7,518 | \$ 6,500 | \$ 7,085 | \$ 7,085 | 9.0% |

Fund: 07 - Municipal Court Security & Technology Funds**Department Expenditures****Department: Building Security****Dept. Number: 675**

| | FY 22-23 <u>Actual</u> | FY 23-24 <u>Budget</u> | FY 23-24 <u>Projected</u> | FY 24-25 <u>Adopted</u> | FY 24-25 <u>% Change</u> |
|---------------------------------|---------------------------|---------------------------|------------------------------|----------------------------|-----------------------------|
| 20-Contract and Services | | | | | |
| 2046 Contract Services | \$ - | \$ 3,000 | \$ 3,500 | \$ 3,500 | 16.7% |
| Category Totals | \$ - | \$ 3,000 | \$ 3,500 | \$ 3,500 | 16.7% |
| Department Totals | \$ - | \$ 3,000 | \$ 3,500 | \$ 3,500 | 16.7% |

Department: Court Technology**Dept. Number: 677**

| | FY 22-23 <u>Actual</u> | FY 23-24 <u>Budget</u> | FY 23-24 <u>Projected</u> | FY 24-25 <u>Proposed</u> | FY 24-25 <u>% Change</u> |
|---------------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|-----------------------------|
| 20-Contract and Services | | | | | |
| 2046 Contract Services | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Category Totals | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 80-Capital Outlay | | | | | |
| 8002 Computer Software | \$ - | \$ 3,500 | \$ 3,585 | \$ 3,585 | 2.4% |
| Category Totals | \$ - | \$ 3,500 | \$ 3,585 | \$ 3,585 | 2.4% |
| Department Totals | \$ - | \$ 3,500 | \$ 3,585 | \$ 3,585 | 2.4% |



UTILITY SURCHARGE FUND

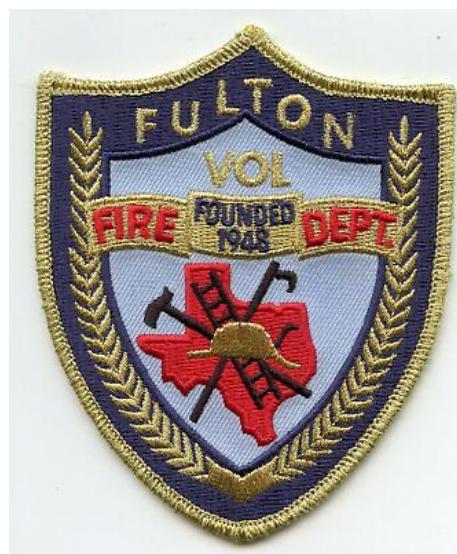
UTILITY SURCHARGE FUND

FUND SUMMARY

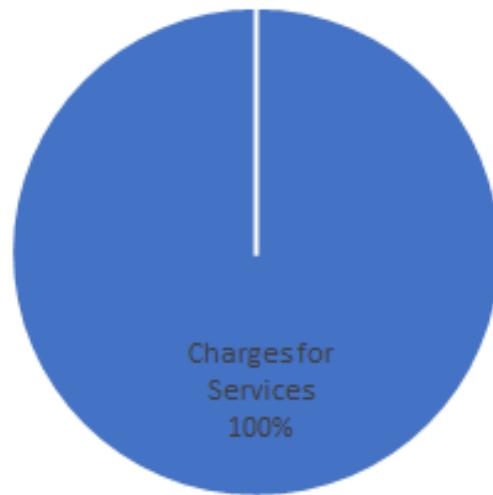
The Utility Surcharge Fund is a special fund used for the purpose of collecting a monthly surcharge on all municipal utility bills. Use of the revenues resulting from this surcharge is expressly limited for the exclusive purpose of capital outlay purchases by the Rockport, Fulton, and Lamar Volunteer Fire Departments.

MISSION STATEMENT

To collect surcharge on monthly utility bills for the benefit of the Rockport, Fulton, and Lamar Volunteer Fire Departments.

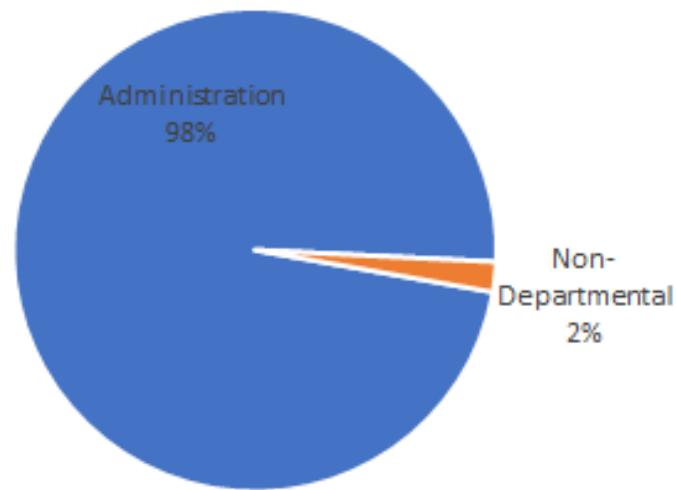


FY 2024-25 Adopted Revenues



In September 2024 Council voted to increase the Fire Fund fee per connection from \$2 to \$3.

FY 2024-25 Adopted Expenditures



Fund: 09 - Utility Surcharge Fund

Resources vs Expenditure Summary

| | FY 22-23 <u>Actual</u> | FY 23-24 <u>Budget</u> | FY 23-24 <u>Projected</u> | FY 24-25 <u>Adopted</u> | FY 24-25 <u>% Change</u> |
|--|---------------------------|---------------------------|------------------------------|----------------------------|-----------------------------|
| Revenues | | | | | |
| Charges for Services | \$ 189,991 | \$ 186,500 | \$ 256,413 | \$ 413,870 | 122% |
| Total Revenues: | \$ 189,991 | \$ 186,500 | \$ 256,413 | \$ 413,870 | 122% |
| Expenditures | | | | | |
| Administration | \$ - | \$ 177,315 | \$ 251,285 | \$ 405,592 | 129% |
| Non-Departmental | \$ 9,184 | \$ 9,185 | \$ 5,128 | \$ 8,277 | -10% |
| Total Expenditures: | \$ 9,184 | \$ 186,500 | \$ 256,413 | \$ 413,870 | 122% |
| Revenues Over (Under) Expenditures: | \$ 180,807 | \$ - | \$ - | \$ - | 0% |



Fund: 09 - Utility Surcharge Fund

Revenue Detail

| | <u>FY 22-23 Actual</u> | <u>FY 23-24 Budget</u> | <u>FY 23-24 Projected</u> | <u>FY 24-25 Adopted</u> | <u>FY 24-25 % Change</u> |
|--|----------------------------|----------------------------|-------------------------------|-----------------------------|------------------------------|
| 07-Charges for Services | | | | | |
| 40701 Utility Bill Surcharge Revenue | \$ 188,302 | \$ 185,000 | \$ 254,913 | \$ 412,370 | 123% |
| 40708 Late Fee | \$ 1,688 | \$ 1,500 | \$ 1,500 | \$ 1,500 | 0% |
| Category Totals | \$ 189,991 | \$ 186,500 | \$ 256,413 | \$ 413,870 | 122% |
| Utility Surcharge Fund Revenues | \$ 189,991 | \$ 186,500 | \$ 256,413 | \$ 413,870 | 122% |



Fund: 09 - Utility Surcharge Fund

Department Expenditures

Department: Administration
Dept. Number: 659

| | | FY 22-23 <u>Actual</u> | FY 23-24 <u>Budget</u> | FY 23-24 <u>Projected</u> | FY 24-25 <u>Adopted</u> | FY 24-25 <u>% Change</u> |
|------------------------------------|------------------------------|---------------------------|---------------------------|------------------------------|----------------------------|-----------------------------|
| 20-Contracts & Services | | | | | | |
| 2003 | Fulton Vol Fire Department | \$ - | \$ 42,695 | \$ 60,510 | \$ 97,667 | 129% |
| 2004 | Rockport Vol Fire Department | \$ - | \$ 129,297 | \$ 183,231 | \$ 295,749 | 129% |
| 2005 | Lamar Vol Fire Department | \$ - | \$ 5,323 | \$ 7,544 | \$ 12,176 | 129% |
| Category Totals | | \$ - | \$ 177,315 | \$ 251,285 | \$ 405,592 | 129% |
| Department Totals | | \$ - | \$ 177,315 | \$ 251,285 | \$ 405,592 | 129% |

Department: Non-Departmental
Dept. Number: 699

| 50-Intergovernmental Trfs | | | | | | |
|----------------------------------|--------------------------------|-----------------|-------------------|-------------------|-------------------|------|
| 5001 | Trf to Gen Fund-Administrative | \$ 9,184 | \$ 9,185 | \$ 5,128 | \$ 8,277 | -10% |
| Category Totals | | \$ 9,184 | \$ 9,185 | \$ 5,128 | \$ 8,277 | -10% |
| Department Totals | | \$ 9,184 | \$ 9,185 | \$ 5,128 | \$ 8,277 | -10% |
| Totals | | \$ 9,184 | \$ 186,500 | \$ 256,413 | \$ 413,870 | |





**MUNICIPAL COURT
JUVENILE CASE
MANAGER FUND**

MUNICIPAL COURT JUVENILE CASE MANAGER FUND

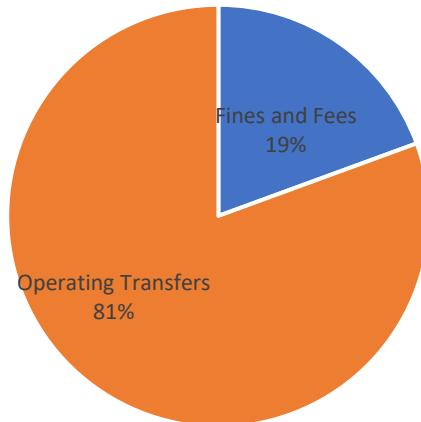
FUND SUMMARY

The Municipal Court Juvenile Case Manager Fund is a special fund used for the purpose of recording annual expenditures of the juvenile case manager, who is an employee of Aransas County but also serves the needs of the City's municipal court system and the Town of Fulton and Aransas County Independent School District pertaining to juveniles. The income received by this fund is a result of the approved court costs charges for juvenile cases handled by the City.

MISSION STATEMENT

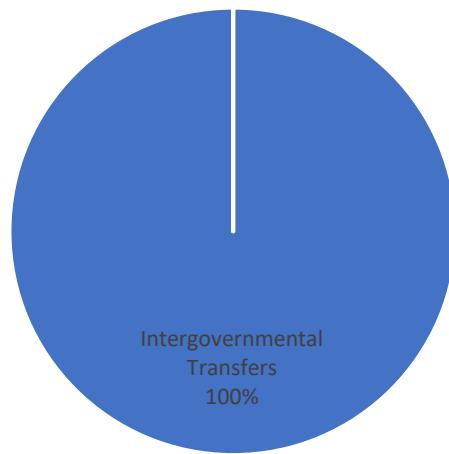
To record all income and expenditures for the Juvenile Case Manager who is an employee of Aransas County but also serves the needs of the City's municipal court system pertaining to juveniles.

FY 2024-25 Adopted Revenues



The General Fund subsidizes \$21k of the Juvenile Case Manager fund.

FY 2024-25 Adopted Expenditures



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

| | FY 22-23 Actual | FY 23-24 Budget | FY 23-24 Projected | FY 24-25 Adopted | FY 24-25 % Change |
|--|----------------------------|----------------------------|-------------------------------|-----------------------------|------------------------------|
| Revenues | | | | | |
| Fines and Fees | \$ 4,977 | \$ 5,400 | \$ 5,000 | \$ 5,000 | -7.4% |
| Operating Transfers | - | 14,600 | 20,000 | 20,750 | 42.1% |
| Total Revenues: | \$ 4,977 | \$ 20,000 | \$ 25,000 | \$ 25,750 | 28.8% |
| Expenditures | | | | | |
| Intergovernmental Transfers | \$ 24,040 | \$ 20,000 | \$ 25,000 | \$ 25,750 | 28.8% |
| Total Expenditures: | \$ 24,040 | \$ 20,000 | \$ 25,000 | \$ 25,750 | 28.8% |
| Revenues Over (Under) Expenditures: | \$ (19,063) | \$ - | \$ - | \$ - | 0.0% |

Fund: 13 - Municipal Court Juvenile Case Manager Fund
Revenue Detail

| | FY 22-23 Actual | FY 23-24 Budget | FY 23-24 Projected | FY 24-25 Adopted | FY 24-25 % Change |
|--------------------------------------|----------------------------|----------------------------|-------------------------------|-----------------------------|------------------------------|
| 05-Fines and Fees | | | | | |
| 40502 Court Costs-Juv. Case Manager | \$ 4,977 | \$ 5,400 | \$ 5,000 | \$ 5,000 | -7.4% |
| Category Totals | \$ 4,977 | \$ 5,400 | \$ 5,000 | \$ 5,000 | -7.4% |
| Operating Transfers | | | | | |
| 40901 Trf from Gen Fnd/Cty of Rckprt | \$ - | \$ 14,600 | \$ 20,000 | \$ 20,750 | 42.1% |
| Category Totals | \$ - | \$ 14,600 | \$ 20,000 | \$ 20,750 | 42.1% |
| Municipal Court Revenue | \$ 4,977 | \$ 20,000 | \$ 25,000 | \$ 25,750 | 28.8% |

Fund: 13 - Municipal Court Juvenile Case Manager Fund**Department Expenditures****Fund Number: 13**

| | FY 22-23 <u>Actual</u> | FY 23-24 <u>Budget</u> | FY 23-24 <u>Projected</u> | FY 24-25 <u>Adopted</u> | FY 24-25 <u>% Change</u> |
|---------------------------------------|---------------------------|---------------------------|------------------------------|----------------------------|-----------------------------|
| 50- Intergovernmental Transfer | | | | | |
| 5081 Aransas Co. Juv. Case Mgmt | \$ 24,040 | \$ 20,000 | \$ 25,000 | \$ 25,750 | 28.8% |
| Category Totals | \$ 24,040 | \$ 20,000 | \$ 25,000 | \$ 25,750 | 28.8% |
| Department Totals | \$ 24,040 | \$ 20,000 | \$ 25,000 | \$ 25,750 | 28.8% |



HOTEL OCCUPANCY TAX FUND

HOTEL OCCUPANCY TAX FUND

FUND SUMMARY

The Hotel Occupancy Tax Fund is used to record a 7% hotel/motel tax imposed by the City of Rockport on lodging fees. The City of Rockport is a Home Rule City and is authorized to adopt a hotel occupancy tax within the City's boundaries. By ordinance, the City has adopted a hotel occupancy tax rate of 7% of the consideration paid for the use of a hotel room. Funds generated by Hotel Occupancy Tax are used on activities that directly enhance and promote tourism. Hotel Occupancy Tax is not used for general purposes or to pay for governmental expenses that are not directly related to increasing tourism.

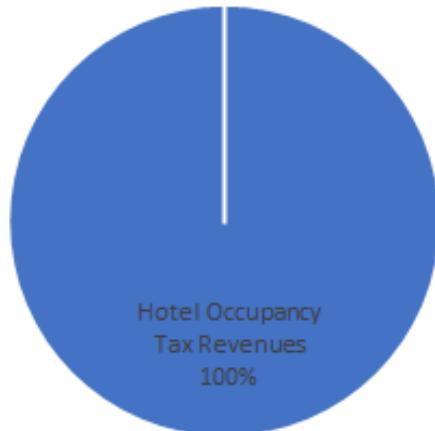
MISSION STATEMENT

To promote tourism in the City of Rockport.

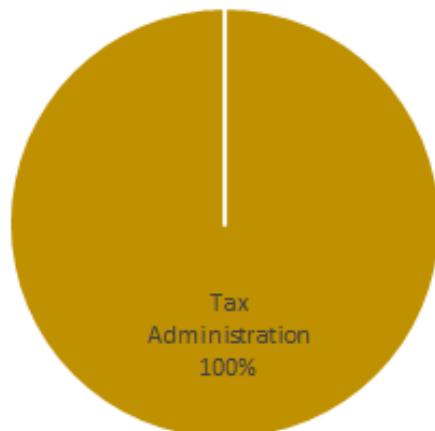
Budgeted Personnel in Hotel Occupancy Tax Fund

| Position | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|--------------------------|----------|----------|----------|----------|
| Full Time Tourism Person | 0 | 0 | 0 | 1 |

FY 2024-25 Adopted Revenues



FY 2024-25 Adopted Expenditures



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

| | FY 22-23 | FY 23-24 | FY 23-24 | FY 24-25 | FY 24-25 |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------|
| | <u>Actual</u> | <u>Budget</u> | <u>Projected</u> | <u>Adopted</u> | <u>% Change</u> |
| Revenues | | | | | |
| Hotel Occupancy Tax Revenues | \$ 1,180,536 | \$ 1,159,262 | \$ 1,000,000 | \$ 1,200,000 | 3.5% |
| Use HOT Reserves | \$ 360,367 | \$ 789,314 | - | - | -100.0% |
| Total Fund Revenues | \$ 1,540,903 | \$ 1,948,576 | \$ 1,000,000 | \$ 1,200,000 | -38.4% |
| Expenses | | | | | |
| Tax Administration | \$ 1,121,656 | \$ 1,948,576 | \$ 1,935,538 | \$ 1,112,000 | -42.9% |
| Non-Departmental | - | - | - | 88,000 | 0.0% |
| Total Fund Expenses | \$ 1,121,656 | \$ 1,948,576 | \$ 1,978,507 | \$ 1,200,000 | -38.4% |
| Revenues Over(Under) Expenses | \$ 419,247 | \$ - | \$ (978,507) | \$ - | 0.0% |

Fund: 27 - Hotel Occupancy Tax Fund
Revenue Detail

| | FY 22-23 Actual | FY 23-24 Budget | FY 23-24 Projected | FY 24-25 Adopted | FY 24-25 % Change |
|------------------------------------|----------------------------|----------------------------|-------------------------------|-----------------------------|------------------------------|
| Tax Revenues | | | | | |
| 40201 Hotel/Motel Occupancy Tax | \$ 1,180,536 | \$ 1,159,262 | \$ 1,000,000 | \$ 1,200,000 | 3.5% |
| 43011 Donations-Tropical Christmas | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Category Totals | \$ 1,180,536 | \$ 1,159,262 | \$ 1,000,000 | \$ 1,200,000 | 3.5% |
| Other Revenues | | | | | |
| 43004 Miscellaneous Revenues | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 40202 Use of Fund Balance | \$ 360,367 | \$ 789,314 | \$ - | \$ - | -100.0% |
| Category Totals | \$ 360,367 | \$ 789,314 | \$ - | \$ - | -100.0% |
| HOT Fund Revenue | \$ 1,540,903 | \$ 1,948,576 | \$ 1,000,000 | \$ 1,200,000 | -38.4% |

Fund: 27 - Hotel Occupancy Tax Fund
Department: Hotel Occupancy Tax Fund
Department: 660

| | | FY 22-23 Actual | FY 23-24 Budget | FY 23-24 Projected | FY 24-25 Adopted | FY 24-25 % CHANGE |
|------------------------|-----------|----------------------------|----------------------------|-------------------------------|-----------------------------|------------------------------|
| 10-Personnel | | | | | | |
| 1001 | Base Pay | \$ 40,881 | \$ 43,858 | \$ 33,858 | \$ 189,942 | 333% |
| 1005 | Part Time | \$ - | \$ 7,350 | \$ - | \$ - | -100% |
| 1010 | TMRS | \$ 11,288 | \$ 7,716 | \$ 6,521 | \$ 37,438 | 385% |
| 1011 | FICA | \$ 4,913 | \$ 3,918 | \$ 2,590 | \$ 14,531 | 271% |
| Category Totals | | \$ 57,082 | \$ 62,842 | \$ 42,969 | \$ 241,910 | 285% |

20-Contracts & Services

| | | | | | | |
|------|---|------------|------------|------------|------------|-------|
| 2001 | R-F Chamber of Commerce-Marketing | \$ 369,000 | \$ 385,000 | \$ 385,000 | \$ - | -100% |
| 2002 | Texas Maritime Museum | \$ 107,500 | \$ 100,000 | \$ 100,000 | \$ 51,642 | -48% |
| 2003 | UTMSI - Bay Education Center | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 8,607 | -43% |
| 2006 | Information Center - Downtown | \$ - | \$ 500,000 | \$ 500,000 | \$ - | -100% |
| 2007 | Rental Scapes | \$ - | \$ - | \$ 48,750 | \$ 48,750 | 0% |
| 2009 | Fulton Mansion | \$ 37,500 | \$ 50,000 | \$ 50,000 | \$ 19,796 | -60% |
| 2014 | US Masters Swim Meet | \$ - | \$ - | \$ - | \$ 18,145 | 0% |
| 2015 | Downtown Main Street Esplanade | \$ - | \$ - | \$ - | \$ - | 0% |
| 2016 | Legal Fees | \$ 63 | \$ - | \$ - | \$ - | 0% |
| 2017 | Fulton Oysterfest | \$ - | \$ - | \$ - | \$ 1,721 | 0% |
| 2018 | Advertising/Promotions | \$ - | \$ - | \$ - | \$ 300,000 | 0% |
| 2040 | RCA-Arts,Culture & Humanities Tourism | \$ 295,000 | \$ 250,000 | \$ 250,000 | \$ 172,140 | -31% |
| 2043 | AC Council on Aging-Bountiful Bowl | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - | -100% |
| 2044 | Rockport Yacht Club-Nautical Flea Mkt | \$ - | \$ 1,800 | \$ 1,800 | \$ - | -100% |
| 2046 | Contracted Services | \$ 18,896 | \$ 17,244 | \$ 17,244 | \$ - | -100% |
| 2047 | R-F Chamber Of Commerce - Seafair | \$ 1,500 | \$ 5,000 | \$ 5,000 | \$ 6,025 | 20% |
| 2048 | R-F Chamber of Commerce - Hummerbird | \$ 1,500 | \$ 5,000 | \$ 5,000 | \$ - | -100% |
| 2050 | Tropical Christmas | \$ 69,771 | \$ 70,000 | \$ 70,000 | \$ - | -100% |
| 2053 | RCA - Film Festival /Rotary Club | \$ - | \$ - | \$ - | \$ - | 0% |
| 2051 | Rockport Kite Festival | \$ 6,174 | \$ 6,000 | \$ 6,000 | \$ - | -100% |
| 2052 | Whooping Crane Strut | \$ 6,500 | \$ 7,000 | \$ 7,000 | \$ - | -100% |
| 2061 | Public Art | \$ - | \$ 5,000 | \$ 5,000 | \$ - | -100% |
| 2067 | ROCC-Hotel & Convention Industry | \$ - | \$ 170,000 | \$ 170,000 | \$ 73,160 | -57% |
| 2068 | Christmas on the Beach | \$ - | \$ 8,190 | \$ 8,190 | \$ 5,164 | -37% |
| 2069 | Rockport Little Theatre | \$ - | \$ 94,000 | \$ 94,000 | \$ 34,428 | -63% |
| 2070 | Wendall Family Fund-4th of July Fireworks | \$ - | \$ 1,600 | \$ 1,600 | \$ - | -100% |
| 2071 | Airplanes & Coffee | \$ - | \$ 25,000 | \$ 25,000 | \$ 19,796 | -21% |
| 2085 | Event Support | \$ 31,170 | \$ 35,000 | \$ 35,000 | \$ - | -100% |
| 2095 | Shoreline Stabilization | \$ - | \$ - | \$ - | \$ - | 0% |
| 2097 | Rockport Cultural Arts District | \$ 100,000 | \$ 129,900 | \$ 129,900 | \$ 107,588 | -17% |
| 2098 | Labor Day Music Festival | \$ - | \$ - | \$ - | \$ - | 0% |
| 2099 | RCA Grant Administration | \$ - | \$ - | \$ - | \$ - | 0% |

| |
|------------------------|
| Category Totals |
|------------------------|

| | | | |
|---------------------|---------------------|---------------------|-------------------|
| \$ 1,064,574 | \$ 1,885,734 | \$ 1,934,484 | \$ 866,962 |
|---------------------|---------------------|---------------------|-------------------|

-54%

40-Travel & Training

| | | | | | | |
|------------------------|----------------------|------|------|------|------|----|
| 4002 | Dues & Subscriptions | \$ - | \$ - | \$ - | \$ - | 0% |
| Category Totals | | | | | | |

| |
|------------------------|
| Category Totals |
|------------------------|

| | | | |
|-------------|-------------|-------------|-------------|
| \$ - | \$ - | \$ - | \$ - |
|-------------|-------------|-------------|-------------|

0%

70-Maintenance

| | | | | | | |
|------------------------|---------------------------------------|------|------|----------|----------|----|
| 7044 | Transfer to Fleet/Fuel | \$ - | \$ - | \$ 28 | \$ 28 | 0% |
| 7045 | Transfer to Fleet/Vehicle Maintenance | \$ - | \$ - | \$ 1,026 | \$ 2,100 | 0% |
| Category Totals | | | | | | |

| | | | |
|-------------|-------------|-----------------|-----------------|
| \$ - | \$ - | \$ 1,054 | \$ 2,128 |
|-------------|-------------|-----------------|-----------------|

0%

Fund: 27 - Hotel Occupancy Tax Fund
Department: Hotel Occupancy Tax Fund
Department: 660

FY 22-23 FY 23-24 FY 23-24 FY 24-25 FY 24-25

80-Capital Outlay/Project

| | | | | | | | | | |
|-----------------------------|-----------|----------|-----------|----------|-----------|----------|-----------|--------------|-----------|
| 8010 Parade & Display Float | \$ | - | \$ | - | \$ | - | \$ | 1,000 | 0% |
| | | | | | | | | | 0% |
| Category Totals | \$ | - | \$ | - | \$ | - | \$ | 1,000 | 0% |

50-Intergovernmental Trfs

| | | | | | | | | | |
|-------------------------------------|-----------|----------|-----------|----------|-----------|----------|-----------|---------------|-----------|
| 5034 Trf to Beach Park Fund | \$ | - | \$ | - | \$ | - | \$ | - | 0% |
| 5035 Trf to I & S Debt Service Fund | \$ | - | \$ | - | \$ | - | \$ | - | 0% |
| 5045 Trf to Sesquicentennial Fund | \$ | - | \$ | - | \$ | - | \$ | - | 0% |
| 8000 HOT Parade & Display Float | \$ | - | \$ | - | \$ | - | \$ | - | 0% |
| 8540 Transfer to CIP | \$ | - | \$ | - | \$ | - | \$ | 88,000 | 0% |
| 9099 Reserve for Contingency | \$ | - | \$ | - | \$ | - | \$ | - | 0% |
| Category Totals | \$ | - | \$ | - | \$ | - | \$ | 88,000 | 0% |

Hotel Occupancy Tax Expenditure Totals **\$ 1,121,656** **\$ 1,948,576** **\$ 1,978,507** **\$ 1,200,000** -38%

INTERNAL SERVICE FUNDS DESCRIPTION AND SUMMARY

FUND SUMMARY

Internal Service Funds (ISF) provide services to departments, other funds, and/or other governmental agencies. ISF's are intended to break even and not make a profit. ISF's may bill other funds and agencies off a time continuum or on a transaction basis. ISF's, which cannot be trued up in the final month or quarter of the fiscal year, will need to consider and budget any fund surplus or deficit when creating its budget in the following year.

In the budget process, ISF's build their budgets first and then let the remaining funds and participating governmental agencies know expected funding requirements.

CONCLUDING FISCAL YEAR 2023-24 FINANCIAL PERFORMANCE

REVENUES for ISF's were estimated to total \$2,010,829 in FY 2023-24, which is a \$164,609 or 8.92% increase over FY 2022-23 actuals of \$1,846,220. Given ISF's are expected to operate "at cost" the revenues are dependent on expenditures.

EXPENDITURES for ISF's were estimated to total \$2,158,876 in FY 2023-24, which is a \$161,452 or 8.08% increase over the FY 2022-23 actuals of \$1,997,424. The increase was driven largely by maintenance costs and insurance.

FISCAL YEAR 2024-25 BUDGET

REVENUES for ISF's were budgeted at \$2,117,792 for FY 2024-25, which is an increase of \$106,963 or 5.32% from FY 2023-24 estimated actuals of \$2,010,829. Again, revenues are dependent on estimated expenditures.

EXPENDITURES for ISF's were budgeted at \$2,117,792 for FY 2024-25, which is a decrease of \$41,084 or 1.91% from FY 2023-24 estimated actuals of \$2,158,876. The decrease was based largely on the Hotel/Motel funds picking up part of the cost due to festival support.

FUND BALANCE

Estimated fund balances going into the 2024-25 budget year are:

| Fund | Amount |
|----------------------------|-------------|
| Fleet Maintenance Fund | (\$644,187) |
| Communications Center Fund | (\$28.345) |

Deficit fund balances will need to be addressed in a systematic manner, generally through increased transfers from the General Fund for Fleet Maintenance, and higher billings to Governmental entities sharing Communications/Dispatch.



FLEET MAINTENANCE

FLEET MAINTENANCE

FUND SUMMARY:

The Department purchases, repairs and maintains all City of Rockport Vehicles and Equipment through a Vehicle Fleet Management Plan. This includes the Departments of Public Works, Utilities, Parks, Information and Technologies, and Police/CID The Fleet Department performs a full-service mechanic operation including all preventive maintenance and repairs, Budgeting Vehicle Replacement and Disposal, Fleet Sizing Evaluations, Data Analysis and Reporting, Best Practices and Developing Fleet Policies and Procedures.

FY 2023-2024 ACCOMPLISHMENTS:

- ✓ Effectively repair and maintain all City fleet units, to include work Trucks and SUVs, Patrol PPV and CID PPVs, Mobile Equipment Tractors, Backhoes, Mowers, trailers, HD trucks and Equipment Combos, and Marine boats.
- ✓ Effectively maintain tool and equipment levels to perform maintenance and repairs.
- ✓ Plan and prepare readiness for Hurricane season including Fuel Reservation and Rental Agreements to guarantee fuel delivery after a major storm.
- ✓ Plan and Implement 10 yr. Comprehensive Replenishment Plan for the City's V&Es
- ✓ Transition to WEX Fuel Card program to phase out aging UST Fuel Tanks.
- ✓ Vehicle & Equipment Auction that produced \$279,000 to be put back into the V&E Fund

FY 2024-2025 OBJECTIVES:

- Manage fleet's maintenance and repair to ensure safe and reliable V&E
- Execute V&E Replenishment Plan, updating and adjusting yearly to the City of Rockport needs.
- Work effectively with all departments to ensure reliable and safe vehicles and equipment.
- Continue to maintain tools and equipment to keep up with ever changing vehicles and equipment technology.
- Continue to improve management plan for fleet using Fleet Management software to better manage work orders, tracking maintenance and repairs and vehicle and equipment replacement.

MISSION STATEMENT

To ensure City fleet vehicles and motorized equipment are selected, utilized, and maintained in a manner that provides the best possible support to City operations through economical and environmentally responsible fleet management.

FLEET MAINTENANCE

Budgeted Personnel in Fleet Maintenance

| Position | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|
| <i>Full Time Fleet Manager</i> | 1 | 1 | 1 | 1 |
| <i>Full Time Fleet Lead Mechanic</i> | 1 | 1 | 1 | 1 |
| <i>Full Time Fleet Mechanic</i> | 1 | 1 | 1 | 1 |

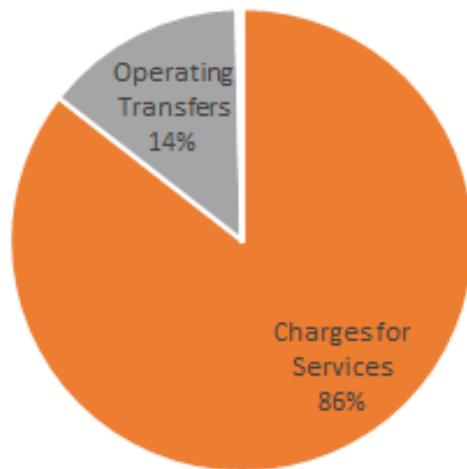
| Our Workload | FY20-21 | FY21-22 | FY22-23 | FY23-24 Projected |
|----------------------------------|----------------|----------------|----------------|------------------------------|
| Number of Service Tickets | 550 | 570 | 495 | 445 |
| Parts/Maintenance Charges | \$641,698.43 | \$547,268.01 | \$487,646.45 | \$401,692 |
| Fuel | | | | |
| Fuel Expenses | \$196,583.65 | \$284,430.67 | \$261,121.83 | \$258,646.84* |
| Gallons of Fuel | 85,000 | 75,020 | 71,906 | 73,877* |

*Estimate based on 3 to 5-Year Average

STRATEGIC PLAN – 2024-2025 TOP PRIORITIES

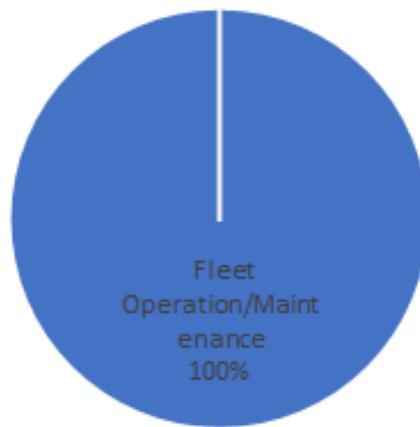
- **Administration** -
 - Improve internal communication methods. Develop a staffing and organization plan to meet current and future growth. Develop a succession plan that includes training and development of employees.
- **Budgeting**
 - Use of Procurement Policies
 - Conducting Fleet Sizing Evaluation
- **Planning**
 - Strategic Fleet Planning
 - Fleet Operations
 - Shop Management
 - Training
- **Best Practices**
 - Fleet Operator Guidelines
 - Communications'
 - Training/Fleet Operations

FY 2024-25 Adopted Revenues



The General Fund subsidizes the Fleet Fund by \$149k

FY 2024-25 Adopted Expenses



Fund: 15 - Fleet Maintenance Resources vs Expenses Summary

| | FY 22-23 <u>Actual</u> | FY 23-24 <u>Budget</u> | FY 23-24 <u>Projected</u> | FY 24-25 <u>Adopted</u> | FY 24-25 <u>% Change</u> |
|--|---------------------------|---------------------------|------------------------------|----------------------------|-----------------------------|
| Revenues | | | | | |
| Intergovernmental Revenue | \$ - | \$ - | \$ - | \$ - | 0% |
| Charges for Services | \$ 745,277 | \$ 737,086 | \$ 905,990 | \$ 904,064 | 23% |
| Operating Transfers | \$ - | \$ 332,000 | \$ - | \$ 149,099 | -55% |
| Other Revenues | \$ 11,890 | \$ 3,807 | \$ - | \$ 3,807 | 0% |
| Use of Community Disaster Loan | \$ - | \$ - | \$ - | \$ - | 0% |
| Total Fleet Maintenance Fund Revenues | \$ 757,167 | \$ 1,072,893 | \$ 905,990 | \$ 1,056,970 | -1% |
| Expenses | | | | | |
| Fleet Operation/Maintenance | \$ 903,638 | \$ 1,072,893 | \$ 1,053,605 | \$ 1,056,970 | -1% |
| Total Utility System Fund Expenses | \$ 903,638 | \$ 1,072,893 | \$ 1,053,605 | \$ 1,056,970 | -1% |
| Revenues Over(Under) Expenses | \$ (146,471) | \$ - | \$ (147,615) | \$ 0 | 0% |



Fund: 15 - Fleet Maintenance

Revenue Detail

| | FY 22-23 <u>Actual</u> | FY 23-24 <u>Budget</u> | FY 23-24 <u>Projected</u> | FY 24-25 <u>Adopted</u> | FY 24-25 <u>% Change</u> |
|---|---------------------------|---------------------------|------------------------------|----------------------------|-----------------------------|
| Charges for Services (Repair/ Maint & Fuel)* | | | | | |
| 40701 Trf from General Fund | \$ 489,057 | \$ 503,617 | \$ 546,967 | \$ 549,467 | 9% |
| 40702 Trf from Utility System | \$ 189,629 | \$ 204,862 | \$ 291,862 | \$ 291,862 | 42% |
| 40703 Trf from Fleet | \$ 7,864 | \$ 3,000 | \$ 7,000 | \$ 7,000 | 133% |
| 40704 Trf fom Natural Gas Dist. | \$ 48,341 | \$ 25,607 | \$ 53,607 | \$ 53,607 | 109% |
| 40705 Stone Garden Grant | \$ 10,386 | \$ - | \$ 5,500 | \$ - | 0% |
| 40706 Border Star Grant | \$ - | \$ - | \$ - | \$ - | 0% |
| 40727 Trf from Hotel Occ Tax Fund | \$ - | \$ - | \$ 1,054 | \$ 2,128 | 0% |
| 407?? Trf In from Bonds | \$ - | \$ - | \$ - | \$ - | 0% |
| *Includes Administrative Transfers | | | | | |
| Category Totals | \$ 745,277 | \$ 737,086 | \$ 905,990 | \$ 904,064 | 23% |

Operating Transfers In

| | | | | | |
|---------------------------------|-------------|-------------------|-------------|-------------------|-------|
| 40901 Trf from General Fund | \$ - | \$ 209,000 | \$ - | \$ 149,099 | -29% |
| 40902 Trf from Utility System | \$ - | \$ 87,000 | \$ - | \$ - | -100% |
| 40903 Trf from Fleet | \$ - | \$ 8,000 | \$ - | \$ - | -100% |
| 40904 Trf fom Natural Gas Dist. | \$ - | \$ 28,000 | \$ - | \$ - | -100% |
| 40905 Stone Garden Grant | \$ - | \$ - | \$ - | \$ - | 0% |
| 40971 Trf fom Storm Uri Fund | \$ - | \$ - | \$ - | \$ - | 0% |
| Category Totals | \$ - | \$ 332,000 | \$ - | \$ 149,099 | -55% |

Other Revenues

| | | | | | |
|--|-------------------|---------------------|-------------------|---------------------|-----|
| 43032 Boot Buy Back Program | \$ - | \$ - | \$ - | \$ - | 0% |
| 43026 Surplus - Sale of | \$ 11,890 | \$ - | \$ - | \$ - | 0% |
| 43050 Miscellaneous Revenue | \$ - | \$ 3,807 | \$ - | \$ 3,807 | 0% |
| 43060 Refund Prior Year Expenditures | \$ - | \$ - | \$ - | \$ - | 0% |
| Category Totals | \$ 11,890 | \$ 3,807 | \$ - | \$ 3,807 | 0% |
| Use of Community Disaster Loan | \$ - | \$ - | \$ - | \$ - | 0% |
| Fleet Operations/Maint Fund Revenue | \$ 757,167 | \$ 1,072,893 | \$ 905,990 | \$ 1,056,970 | -1% |

Fund: 15 - Fleet Maintenance
Department: Fleet Oper & Maint
Dept. Number: 633

| | | FY 22-23 | FY 23-24 | FY 23-24 | FY 24-25 | FY 24-25 |
|------------------------|-------------------------|-------------------|-------------------|-------------------|-------------------|-----------------|
| | | <u>Actual</u> | <u>Budget</u> | <u>Projected</u> | <u>Adopted</u> | <u>% Change</u> |
| 10-Personnel | | | | | | |
| 1001 | Base Pay | \$ 223,864 | \$ 246,818 | \$ 240,000 | \$ 258,463 | 5% |
| 1002 | Stability Pay | \$ 850 | \$ 1,000 | \$ 1,025 | \$ 1,205 | 21% |
| 1006 | Overtime | \$ 595 | \$ 1,500 | \$ 500 | \$ 500 | -67% |
| 1010 | TMRS | \$ 39,304 | \$ 47,316 | \$ 46,730 | \$ 50,303 | 6% |
| 1011 | FICA | \$ 16,243 | \$ 19,157 | \$ 18,872 | \$ 19,980 | 4% |
| 1012 | Group Medical Insurance | \$ 26,537 | \$ 27,972 | \$ 27,972 | \$ 27,972 | 0% |
| 1013 | Worker's Compensation | \$ 4,171 | \$ 4,200 | \$ 4,333 | \$ 4,333 | 3% |
| 1015 | Retiree Insurance | \$ 5,788 | \$ - | \$ - | \$ - | 0% |
| 1016 | Uniforms | \$ 3,042 | \$ 3,200 | \$ 3,500 | \$ 3,500 | 9% |
| 1020 | Car Allowance | \$ 1,012 | \$ 1,100 | \$ 1,100 | \$ 1,013 | -8% |
| 1050 | Halo Flight Expense | \$ 75 | \$ 75 | \$ 75 | \$ 75 | 0% |
| 1051 | Stipend Pay | \$ - | \$ 3,774 | \$ 4,062 | \$ - | 0% |
| Category Totals | | \$ 321,481 | \$ 356,112 | \$ 348,168 | \$ 367,344 | 3% |

| | | FY 22-23 | FY 23-24 | FY 23-24 | FY 24-25 | FY 24-25 |
|------------------------------------|------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------|
| | | <u>Actual</u> | <u>Budget</u> | <u>Projected</u> | <u>Adopted</u> | <u>% Change</u> |
| 20-Contracts & Services | | | | | | |
| 2004 | Audits | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0% |
| 2011 | Insurance | \$ 4,991 | \$ 5,000 | \$ 5,000 | \$ 5,000 | 0% |
| 2014 | Computer Software & Programs | \$ - | \$ - | \$ - | \$ 5,000 | 0% |
| 2016 | Legal Fees | \$ - | \$ - | \$ - | \$ - | 0% |
| 2036 | Communications Services | \$ 980 | \$ 1,000 | \$ 1,900 | \$ 1,900 | 90% |
| 2037 | Equipment Rental | \$ 705 | \$ 3,000 | \$ 3,000 | \$ 3,000 | 0% |
| 2046 | Contracted Services | \$ 126,644 | \$ 110,000 | \$ 110,000 | \$ 110,000 | 0% |
| 2048 | UST Fees | \$ - | \$ 100 | \$ 100 | \$ 100 | 0% |
| Category Totals | | \$ 133,320 | \$ 120,100 | \$ 121,000 | \$ 126,000 | 5% |

| | | FY 22-23 | FY 23-24 | FY 23-24 | FY 24-25 | FY 24-25 |
|------------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------|
| | | <u>Actual</u> | <u>Budget</u> | <u>Projected</u> | <u>Adopted</u> | <u>% Change</u> |
| 30-Supplies | | | | | | |
| 3001 | Office | \$ 1,016 | \$ 2,000 | \$ 2,000 | \$ 2,000 | 0% |
| 3002 | Postage | \$ 269 | \$ 100 | \$ 100 | \$ 300 | 200% |
| 3007 | Boots | \$ - | \$ 600 | \$ 600 | \$ 600 | 0% |
| 3018 | Computer Supplies | \$ 5,293 | \$ 4,500 | \$ 4,500 | \$ 6,000 | 33% |
| 3020 | Safety Equipment | \$ 395 | \$ 1,200 | \$ 1,200 | \$ 1,200 | 0% |
| 3026 | Fuel, Oil & Grease | \$ 248,524 | \$ 350,490 | \$ 350,490 | \$ 350,490 | 0% |
| 3027 | Parts/PM | \$ 137,091 | \$ 162,000 | \$ 162,000 | \$ 162,000 | 0% |
| 3030 | Paint & Body Materials | \$ - | \$ - | \$ - | \$ - | 0% |
| 3031 | Cleaning Supplies | \$ 139 | \$ 2,000 | \$ 2,000 | \$ 2,000 | 0% |
| 3032 | Shop Tools & Materials | \$ 15,487 | \$ 16,226 | \$ 16,226 | \$ 16,226 | 0% |
| 3050 | Emergency Operations Supplies | \$ - | \$ - | \$ - | \$ - | 0% |
| Category Totals | | \$ 408,214 | \$ 539,116 | \$ 539,116 | \$ 540,816 | 0% |

Fund: 15 - Fleet Maintenance
Department: Fleet Oper & Maint
Dept. Number: 633

40-Travel & Training

| | | | | | |
|-------------------------------------|---------------|-----------------|-----------------|-----------------|-----------|
| 4001 Schools/Seminars-Registration | \$ 130 | \$ 3,000 | \$ 3,000 | \$ 3,000 | 0% |
| 4002 Dues & Subscriptions | \$ 177 | \$ 200 | \$ 200 | \$ 200 | 0% |
| 4003 Schools/Seminars-Travel & Exp. | \$ - | \$ 6,000 | \$ 6,000 | \$ 6,000 | 0% |
| Category Totals | \$ 307 | \$ 9,200 | \$ 9,200 | \$ 9,200 | 0% |

50-Intergovernmental Trfs.

| | | | | | |
|-----------------------------|-----------------|-------------|-------------|-------------|-----------|
| 5080 Trf to Vehicle & Equip | \$ 7,020 | \$ - | \$ - | \$ - | 0% |
| Category Totals | \$ 7,020 | \$ - | \$ - | \$ - | 0% |

70-Maintenance

| | | | | | |
|-----------------------------------|-----------------|------------------|-----------------|-----------------|-------------|
| 7044 Trf to Fleet for Fuel | \$ 4,465 | \$ 8,000 | \$ 4,000 | \$ 4,000 | -50% |
| 7045 Trf to Fleet for Maintenance | \$ 3,399 | \$ 3,000 | \$ 3,000 | \$ 3,000 | 0% |
| Category Totals | \$ 7,864 | \$ 11,000 | \$ 7,000 | \$ 7,000 | -36% |

| | | | | | |
|-------------------------------------|-------------------|---------------------|---------------------|---------------------|-----------|
| Maintenance & Operations | \$ 878,207 | \$ 1,035,528 | \$ 1,024,484 | \$ 1,050,360 | 1% |
|-------------------------------------|-------------------|---------------------|---------------------|---------------------|-----------|

80-Capital Outlay/Projects

| | | | | | |
|--------------------------------|-----------------|-------------|-------------|-------------|-----------|
| 8001 Computer Equipment | \$ 2,746 | \$ - | \$ - | \$ - | 0% |
| 8010 Fleet Shop Improvements | \$ - | \$ - | \$ - | \$ - | 0% |
| 8013 Fuel Mgmt System Software | \$ - | \$ - | \$ - | \$ - | 0% |
| 8040 Boot Buy Back Program | \$ - | \$ - | \$ - | \$ - | 0% |
| 8045 Fleet Tools and Equipment | \$ - | \$ - | \$ - | \$ - | 0% |
| Category Totals | \$ 2,746 | \$ - | \$ - | \$ - | 0% |

85-Operating Transfers

| | | | | | |
|--------------------------|-------------------|---------------------|---------------------|---------------------|-----------|
| 8583 Trs to General Fund | \$ 22,511 | \$ - | \$ 22,511 | \$ - | 0% |
| Category Totals | \$ 22,511 | \$ - | \$ 22,511 | \$ - | 0% |
| Department Totals | \$ 903,463 | \$ 1,035,528 | \$ 1,046,995 | \$ 1,050,360 | 1% |

NON-DEPARTMENTAL

PURPOSE

This division is administered by the Finance Department and provides funding for various charges that are not directly related to any specific department or activity of the City. Expenditures include insurance, legal services, retiree health insurance, contracted services, other non-routine one-time operational charge, and transfers to other funds.



Fund: 15 - Fleet Maintenance
Department: Non-Departmental
Dept. Number: 699

| | | FY 22-23 | FY 23-24 | FY 23-24 | FY 24-25 | FY 24-25 |
|---|------------------------------------|-----------------|------------------|------------------|-----------------|-----------------|
| | | <u>Actual</u> | <u>Budget</u> | <u>Projected</u> | <u>Adopted</u> | <u>% Change</u> |
| <u>10-Personnel</u> | | | | | | |
| 1001 | Base Pay | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 1010 | TMRS | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 1011 | FICA | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Category Totals | | \$ - | \$ - | \$ - | \$ - | 0.0% |
| <u>20-Contracts & Services</u> | | | | | | |
| 2012 | Retiree Insurance | \$ 176 | \$ 6,610 | \$ 6,610 | \$ 6,610 | 0% |
| Category Totals | | \$ 176 | \$ 6,610 | \$ 6,610 | \$ 6,610 | 0% |
| <u>85-Operating Transfers</u> | | | | | | |
| 8550 | Trf to Compensation Study Fund | \$ - | \$ 114 | \$ - | \$ - | -100% |
| 8571 | Trf to Storm Uri Fund | \$ - | \$ - | \$ - | \$ - | 0% |
| 8583 | Trf to General Fund-Administrative | \$ - | \$ 30,641 | \$ - | \$ - | -100% |
| Category Totals | | \$ - | \$ 30,755 | \$ - | \$ - | -100% |
| Department Totals | | \$ 176 | \$ 37,365 | \$ 6,610 | \$ 6,610 | -82% |



CITY/COUNTY COMMUNICATIONS CENTER FUND

CITY/COUNTY COMMUNICATIONS CENTER FUND

FUND SUMMARY

The City/County Communications Center Fund is responsible for all personnel and other expenditures of the dispatching City/County Communications Center which acts as a point of contact for telephone and walk-in requests for service; acts as a liaison with other law enforcement agencies; dispatches calls and relays emergency information in an expedient manner. Our dedicated and highly trained professionals routinely offer life-saving medical instructions in addition to providing accurate public safety information. Through our actions, we help save lives, protect property, and assist the public in their times of need.

FY 2023-2024 ACCOMPLISHMENTS:

- ✓ Several staff have attended conferences and participated in on-line and virtual trainings
- ✓ Migrated and managed radio channel change x2 with RPD
- ✓ Supervisory staff updated training manual / daily duties / responsibilities and protocols
- ✓ Staff successfully completed over 500 hours of training on-line and in person

FY 2024-2025 OBJECTIVES:

- Add another Communications Officer position
- Stay within budget parameters, specifically personnel
- Switch to new 911 configuration and possibly onenote scheduling
- Receive cost of living raise

MISSION STATEMENT

The mission of the City/County Communications Center is to document and disseminate all requests for service in a prompt, courteous and efficient manner for all citizens. We are committed to answering all 9-1-1 and non-emergency calls with professionalism, integrity and compassion while efficiently dispatching police, fire, and emergency medical services.

CITY/COUNTY COMMUNICATIONS CENTER FUND

Budgeted Personnel in City/County Communication Center

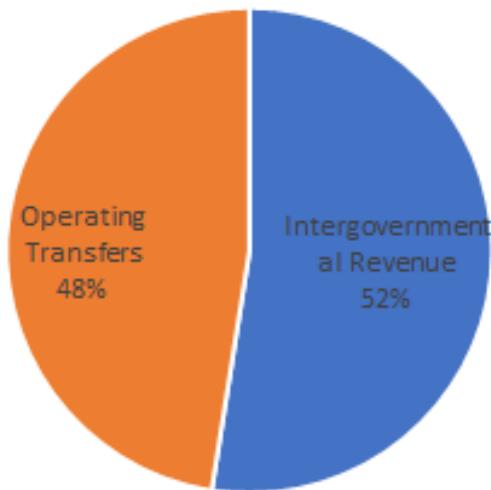
| <i>Position</i> | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|--|-----------------|-----------------|-----------------|-----------------|
| <i>Full Time Comm. Center Director</i> | 1 | 1 | 1 | 1 |
| <i>Full Time Comm. Center Asst. Director</i> | 1 | 1 | 1 | 1 |
| <i>Full Time Comm. Center Shift Supervisor</i> | 1 | 1 | 1 | 1 |
| <i>Full Time Communications Operators</i> | 9 | 9 | 9 | 9 |
| <i>Part-Time Communications Officers</i> | 1 | 2 | 2 | 2 |

STRATEGIC PLAN – 2023-2024 TOP PRIORITIES

- *Community development* -
 - Review and revise the comprehensive land use plan in anticipation of future annexations, optimum locations for affordable housing, economic development opportunities, and plans for community center, youth, and adult recreation programs.
- *Administration* -
 - Improve internal communication methods. Develop a staffing and organization plan to meet current and future growth. Develop a succession plan that includes training and development of employees.

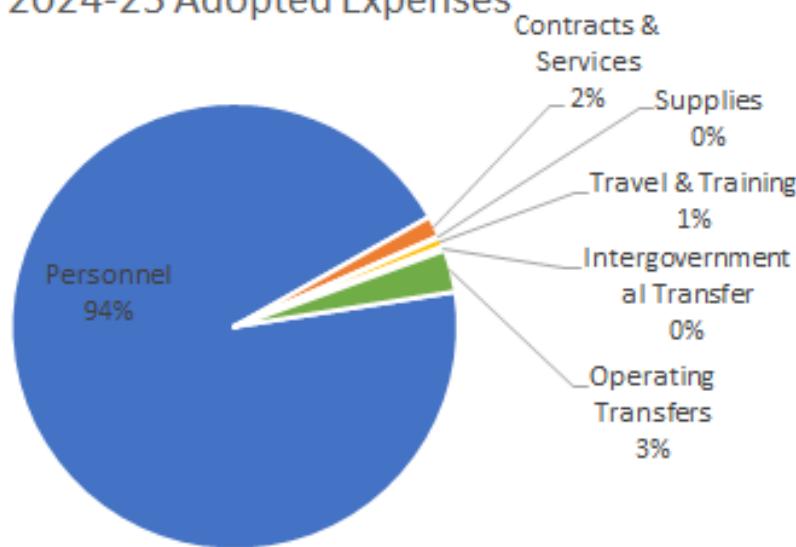


FY 2024-25 Adopted Revenues



The General Fund contributes about \$503k to Communications for services

FY 2024-25 Adopted Expenses



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

| | FY 22-23 <u>Actual</u> | FY 23-24 <u>Budget</u> | FY 23-24 <u>Projected</u> | FY 24-25 <u>Adopted</u> | FY 24-25 <u>% Change</u> |
|---|-----------------------------------|-----------------------------------|--------------------------------------|------------------------------------|-------------------------------------|
| Revenues | | | | | |
| Intergovernmental Revenue | \$ 526,624 | \$ 597,932 | \$ 521,909 | \$ 556,931 | -7% |
| Operating Transfers | \$ 562,429 | \$ 554,154 | \$ 582,930 | \$ 503,890 | -9% |
| Total Communication Center Fund Revenues | \$ 1,089,053 | \$ 1,152,086 | \$ 1,104,839 | \$ 1,060,822 | -8% |
| Expenses | | | | | |
| Personnel | \$ 1,054,134 | \$ 1,101,340 | \$ 1,061,040 | \$ 1,000,842 | -9% |
| Contracts & Services | \$ 9,500 | \$ 7,300 | \$ 5,900 | \$ 16,300 | 123% |
| Supplies | \$ 1,527 | \$ 1,050 | \$ 500 | \$ 1,000 | -5% |
| Travel & Training | \$ 5,966 | \$ 6,330 | \$ 2,451 | \$ 7,300 | 15% |
| Intergovernmental Transfer | \$ 2,516 | \$ 3,000 | \$ 3,000 | \$ 3,000 | 0% |
| Operating Transfers | \$ 20,142 | \$ 33,066 | \$ 32,380 | \$ 32,380 | -2% |
| Totocommunications Center Fund Expenses | \$ 1,093,786 | \$ 1,152,086 | \$ 1,105,271 | \$ 1,060,822 | -8% |
| Revenues Over(Under) Expenses | \$ (4,733) | \$ - | \$ (433) | \$ - | 0% |



Fund: 16 - Communications Center Fund

Revenue Detail

| | <u>FY 22-23 Actual</u> | <u>FY 23-24 Budget</u> | <u>FY 23-24 Projected</u> | <u>FY 24-25 Adopted</u> | <u>FY 24-25 % Change</u> |
|--|----------------------------|----------------------------|-------------------------------|-----------------------------|------------------------------|
| <u>Intergovernmental Revenues</u> | | | | | |
| 40401 County of Aransas | \$ 419,150 | \$ 475,811 | \$ 427,408 | \$ 425,389 | -11% |
| 40402 Town of Fulton | \$ 107,474 | \$ 122,121 | \$ 94,501 | \$ 131,542 | 8% |
| Category Totals | \$ 526,624 | \$ 597,932 | \$ 521,909 | \$ 556,931 | -7% |
| <u>Operating Transfers</u> | | | | | |
| 40901 Trf from Gen Fnd/Cty of Rckprt | \$ 562,429 | \$ 554,153 | \$ 582,930 | \$ 503,890 | -9% |
| Category Totals | \$ 562,429 | \$ 554,153 | \$ 582,930 | \$ 503,890 | -9% |
| <u>Other Revenues</u> | | | | | |
| 43004 Miscellaneous Revenues | \$ - | \$ - | \$ - | \$ - | 0% |
| 30102 Use of Reserves | \$ - | \$ - | \$ - | \$ - | 0% |
| Category Totals | \$ - | \$ - | \$ - | \$ - | 0% |
| City/ County Comm Cntr Fund | | | | | |
| Revenue Totals: | \$ 1,089,053 | \$ 1,152,085 | \$ 1,104,839 | \$ 1,060,822 | -8% |



Fund: 16 - Communications Center Fund**Department: City/County Communication Center****Dept. Number: 662**

| | | FY 22-23 <u>Actual</u> | FY 23-24 <u>Budget</u> | FY 23-24 <u>Projected</u> | FY 24-25 <u>Adopted</u> | FY 24-25 <u>% Change</u> |
|------------------------|-------------------------|---------------------------|---------------------------|------------------------------|----------------------------|-----------------------------|
| 10-Personnel | | | | | | |
| 1001 | Base Pay | \$ 566,861 | \$ 611,354 | \$ 557,337 | \$ 515,573 | -16% |
| 1002 | Stability Pay | \$ 6,221 | \$ 6,800 | \$ 3,325 | \$ 3,745 | -45% |
| 1003 | Vacation Pay | \$ 6,059 | \$ 6,908 | \$ 7,173 | \$ 7,173 | 4% |
| 1004 | Certification Pay | \$ 46,292 | \$ 46,200 | \$ 46,200 | \$ 30,600 | -34% |
| 1005 | Part-Time | \$ - | \$ - | \$ - | \$ 23,900 | 0% |
| 1006 | Overtime | \$ 131,297 | \$ 91,096 | \$ 105,000 | \$ 105,000 | 15% |
| 1007 | Sick Pay - Retirement | \$ 6,485 | \$ - | \$ - | \$ - | 0% |
| 1010 | TMRS | \$ 132,806 | \$ 144,048 | \$ 138,486 | \$ 130,498 | -9% |
| 1011 | FICA | \$ 55,980 | \$ 56,796 | \$ 60,273 | \$ 51,106 | -10% |
| 1012 | Group Medical Insurance | \$ 82,993 | \$ 111,888 | \$ 111,888 | \$ 111,888 | 0% |
| 1013 | Workers Compensation | \$ 1,918 | \$ 2,000 | \$ 13,058 | \$ 13,058 | 553% |
| 1015 | Retiree Insurance | \$ 16,727 | \$ 12,200 | \$ 7,500 | \$ 7,500 | -39% |
| 1016 | Uniforms | \$ 194 | \$ 500 | \$ 500 | \$ 500 | 0% |
| 1050 | Halo Flight Expense | \$ 300 | \$ 300 | \$ 300 | \$ 300 | 0% |
| 1051 | Stipend Pay | \$ - | \$ 11,250 | \$ 10,000 | \$ - | -100% |
| Category Totals | | \$ 1,054,134 | \$ 1,101,340 | \$ 1,061,040 | \$ 1,000,842 | -9% |

20-Contracts & Services

| | | | | | | |
|------------------------|-------------------------------|-----------------|-----------------|-----------------|------------------|-------------|
| 2011 | Insurance and Bonds | \$ - | \$ 100 | \$ - | \$ - | -100% |
| 2016 | Legal Fees | \$ 412 | \$ - | \$ - | \$ - | 0% |
| 2031 | Employee Exams | \$ 1,800 | \$ 1,000 | \$ 600 | \$ 1,800 | 80% |
| 2036 | Cell Phone Rental | \$ 988 | \$ 1,200 | \$ 900 | \$ 1,500 | 25% |
| 2037 | Communications Services | \$ 4,733 | \$ - | \$ - | \$ 5,000 | 0% |
| 2046 | Contracted Services | \$ 1,568 | \$ 5,000 | \$ 4,400 | \$ 8,000 | 60% |
| 2047 | Telephone | \$ - | \$ - | \$ - | \$ - | 0% |
| 2098 | Insurance Reserve Contingency | \$ - | \$ - | \$ - | \$ - | 0% |
| Category Totals | | \$ 9,500 | \$ 7,300 | \$ 5,900 | \$ 16,300 | 123% |

30-Supplies

| | | | | | | |
|------------------------|-----------------|-----------------|-----------------|---------------|-----------------|------------|
| 3001 | Office Supplies | \$ 1,527 | \$ 1,000 | \$ 500 | \$ 1,000 | 0% |
| 3002 | Postage | \$ - | \$ 50 | \$ - | \$ - | -100% |
| Category Totals | | \$ 1,527 | \$ 1,050 | \$ 500 | \$ 1,000 | -5% |

40-Travel & Training

| | | | | | | |
|------------------------|--------------------------------|-----------------|-----------------|-----------------|-----------------|------------|
| 4001 | Schools/Seminars-Registration | \$ 2,634 | \$ 3,500 | \$ 1,800 | \$ 4,000 | 14% |
| 4002 | Dues & Subscriptions | \$ 225 | \$ 330 | \$ 251 | \$ 300 | -9% |
| 4003 | Schools/Seminars-Travel & Exp. | \$ 3,107 | \$ 2,500 | \$ 400 | \$ 3,000 | 20% |
| Category Totals | | \$ 5,966 | \$ 6,330 | \$ 2,451 | \$ 7,300 | 15% |

Fund: 16 - Communications Center Fund**Department: City/County Communication Center****Dept. Number: 662****50-Intergovernmental Transfers**

| | | | | | |
|----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------|
| 5081 Trf to City/County Dispatch | \$ 2,516 | \$ 3,000 | \$ 3,000 | \$ 3,000 | 0% |
| Category Totals | \$ 2,516 | \$ 3,000 | \$ 3,000 | \$ 3,000 | 0% |

85-Operating Transfers

| | | | | | |
|---|------------------|------------------|------------------|------------------|------------|
| 8550 Trf to Compensation Study Fund | \$ - | \$ 686 | \$ - | \$ - | -100% |
| 8583 Trf to General Fund-Administrative | \$ 20,142 | \$ 32,380 | \$ 32,380 | \$ 32,380 | 0% |
| Category Totals | \$ 20,142 | \$ 33,066 | \$ 32,380 | \$ 32,380 | -2% |

| | | | | | |
|--------------------------|---------------------|---------------------|---------------------|---------------------|------------|
| Department Totals | \$ 1,093,786 | \$ 1,152,086 | \$ 1,105,271 | \$ 1,060,822 | -8% |
|--------------------------|---------------------|---------------------|---------------------|---------------------|------------|



I&S AND UTILITY DEBT SERVICE FUNDS

DEBT SERVICE FUNDS



Debt Service Funds are used for accumulation of resources for payment of interest and principal on long-term debts. Financing is provided primarily by a specific annual property tax levy for general obligation debts or operating revenues for utility debts.

- ❖ General Obligation (I&S) Debt Service Fund
- ❖ Utility Debt Service Fund

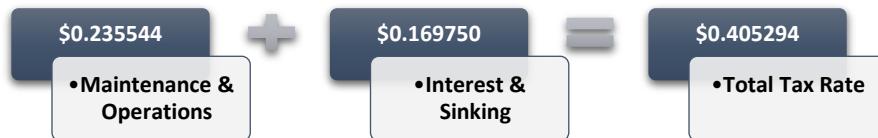
GENERAL OBLIGATION DEBT SERVICE FUND

FUND SUMMARY

Debt service is a significant component of the operating budget and arises from issuance of debt to finance the City's capital improvement program. Although a portion of the City's capital improvements are funded from federal grants and other sources, the City borrows funds through issuance of bonds to fund most of its capital improvement program. Issuance of bonds also obligates future annual operating revenue for repayment of the bonds. Debt service is the annual payment of principal and interest on these borrowed funds.

The goal of this fund is to achieve a proper matching of revenues and debt service payments with each fiscal year. The fund will be depleted at least once each year, except possibly for a carryover amount not to exceed the greater of the previous fiscal year's earnings on the fund or one-twelfth of the previous year's debt service requirements on the bonds.

Funding source for this fund is from property tax. The total tax rate of \$0.405294 is divided as follows:

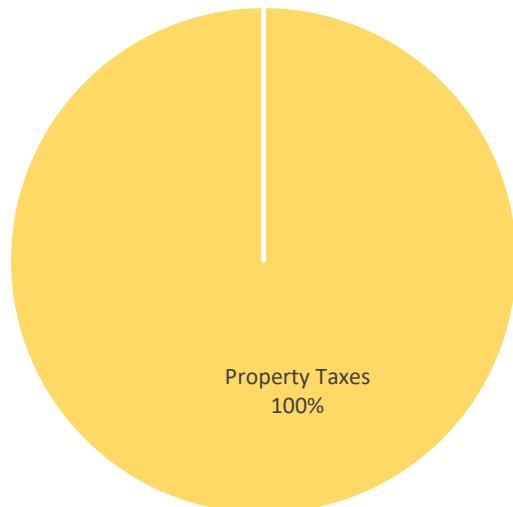


LEGAL DEBT MARGIN

As a Home Rule City, the amount of debt than can be issued by the City of Rockport, Texas is not limited by law. Under Article XI, Section 5 of the State of Texas Constitution applicable to cities of more than 5,000 population, the maximum tax rate for all purposes is \$2.50 per 100.

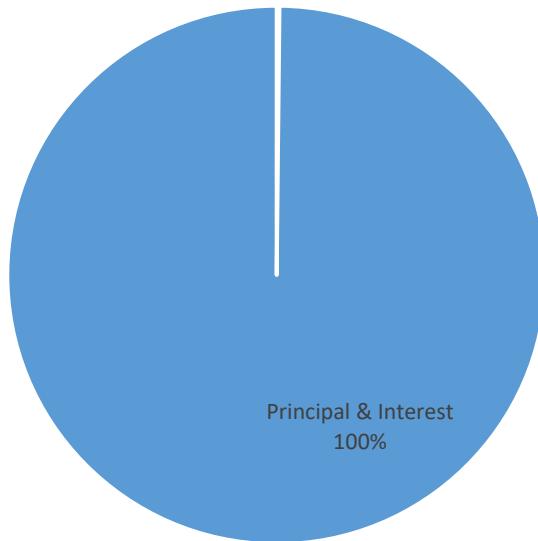


FY 2024-25 Revenues



FY 2024-25 Expenditures

Bank & Agent...



2024 was the last year of payments for the Public Safety Center Lease

Fund: 30 - I&S Debt Service Fund

Resources vs Expenditures Summary

| | FY 22-23 Actual | FY 23-24 Budget | FY 23-24 Projected | FY 24-25 Adopted | FY 24-25 % Change |
|------------------------------------|----------------------------|----------------------------|-------------------------------|-----------------------------|------------------------------|
| Revenues | | | | | |
| Property Taxes | \$ 3,391,932 | \$ 3,759,910 | \$ 3,773,910 | \$ 4,557,884 | 21.2% |
| Interest Revenues | \$ 27 | \$ - | \$ 16 | \$ - | 0.0% |
| Total Revenues: | \$ 3,391,959 | \$ 3,759,910 | \$ 3,773,926 | \$ 4,557,884 | 21.2% |
| Expenditures | | | | | |
| Bank & Agent Fees | \$ 6,616 | \$ 5,050 | \$ 5,050 | \$ 7,500 | 48.5% |
| Principal & Interest | \$ 3,563,788 | \$ 3,754,860 | \$ 3,768,680 | \$ 4,550,384 | 21.2% |
| Total Expenditures: | \$ 3,570,404 | \$ 3,759,910 | \$ 3,773,730 | \$ 4,557,884 | 21.2% |
| Revenues Over/(Under) Expen | \$ (178,445) | \$ - | \$ 196 | \$ (0) | 0.0% |

Fund: 30 - I&S Debt Service Fund

Revenue Detail

| | FY 22-23 <u>Actual</u> | FY 23-24 <u>Budget</u> | FY 23-24 <u>Projected</u> | FY 24-25 <u>Adopted</u> | FY 24-25 <u>% Change</u> |
|--|---------------------------|---------------------------|------------------------------|----------------------------|-----------------------------|
| <u>00-Property Taxes</u> | | | | | |
| 40001 Current Taxes | \$ 3,330,686 | \$ 3,719,910 | \$ 3,719,910 | \$ 4,507,884 | 21% |
| 40003 Delinquent Taxes | \$ 27,850 | \$ 20,000 | \$ 28,000 | \$ 25,000 | 25% |
| 40004 Penalty & Interest | \$ 33,395 | \$ 20,000 | \$ 26,000 | \$ 25,000 | 25% |
| Category Totals | \$ 3,391,932 | \$ 3,759,910 | \$ 3,773,910 | \$ 4,557,884 | 21% |
| <u>06-Interest Revenues</u> | | | | | |
| 40601 Interest Rev-Current Taxes | \$ 27 | \$ - | \$ 16 | \$ - | 0% |
| 40610 Interest - Bond/Note Issue | \$ - | \$ - | \$ - | \$ - | 0% |
| 40615 Interest on 2016 CO Bond | \$ - | \$ - | \$ - | \$ - | 0% |
| Category Totals | \$ 27 | \$ - | \$ 16 | \$ - | 0% |
| <u>Other Revenue</u> | | | | | |
| 30101 Use of Reserves | \$ - | \$ - | \$ - | \$ - | 0% |
| Category Totals | \$ - | \$ - | \$ - | \$ - | 0% |
| I&S Debt Service Fund Revenue | \$ 3,391,959 | \$ 3,759,910 | \$ 3,773,926 | \$ 4,557,884 | 21% |

Fund: 30 - I&S Debt Service Fund**Department: Non-Departmental****Dept. Number: 699**

| | | FY 22-23 <u>Actual</u> | FY 23-24 <u>Budget</u> | FY 23-24 <u>Projected</u> | FY 24-25 <u>Adopted</u> | FY 24-25 <u>% Change</u> |
|------------------------------------|--------------------------------|-----------------------------------|-----------------------------------|--------------------------------------|------------------------------------|-------------------------------------|
| 20-Contracts & Services | | | | | | |
| 2001 | Bank Service Charges | \$ 66 | \$ - | \$ - | \$ - | 0% |
| | Category Totals | \$ 66 | \$ - | \$ - | \$ - | 0% |
| 60-Debt Service | | | | | | |
| 6005 | Paying Agent Fees | \$ 6,550 | \$ 5,050 | \$ 5,050 | \$ 7,500 | 49% |
| 6010 | Bond Principal Pmts | \$ 2,223,454 | \$ 2,512,611 | \$ 2,526,431 | \$ 3,454,834 | 37% |
| 6012 | Bond Interest Pmts | \$ 1,340,334 | \$ 1,136,344 | \$ 1,136,344 | \$ 1,095,550 | -4% |
| 6013 | Public Safety Center Principal | \$ - | \$ 104,340 | \$ 104,340 | \$ - | -100% |
| 6014 | Public Safety Center Interest | \$ - | \$ 1,565 | \$ 1,565 | \$ - | -100% |
| | Category Totals | \$ 3,570,338 | \$ 3,759,910 | \$ 3,773,730 | \$ 4,557,884 | 21% |
| | Department Totals | \$ 3,570,404 | \$ 3,759,910 | \$ 3,773,730 | \$ 4,557,884 | 21% |

UTILITY DEBT SERVICE FUND

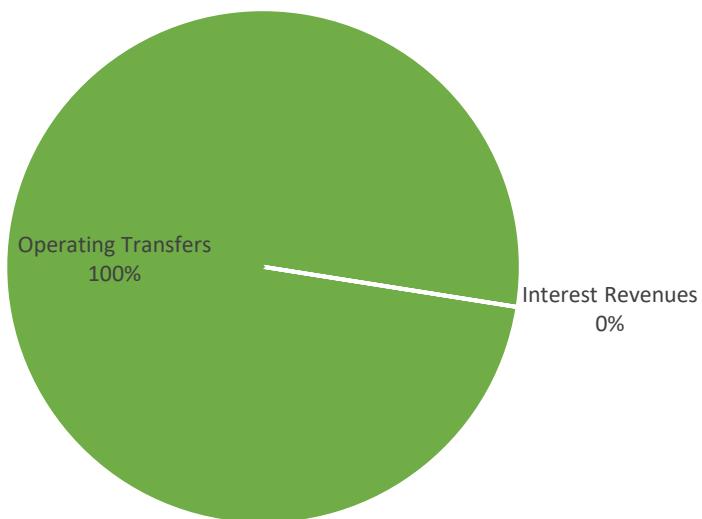
FUND SUMMARY

The retained earnings of the fund are restricted and available solely for retirement of debt and related requirements per City bond covenants. The City covenants that there shall be deposited from the Net Revenues into the fund prior to each principal and interest payment date an amount equal to one hundred per centum (100%) of the required amount to fully pay the interest on and the principal of the bonds then falling due and payable. Such deposits to pay maturing principal and accruing interest shall be made in substantially equal monthly installments on or before the 10th of each month. The monthly deposits shall continue to be made until the total amount on deposit is equal to the amount required to pay all outstanding bonds. Interest and premium received shall be taken into consideration and reduce the amount of monthly deposits.

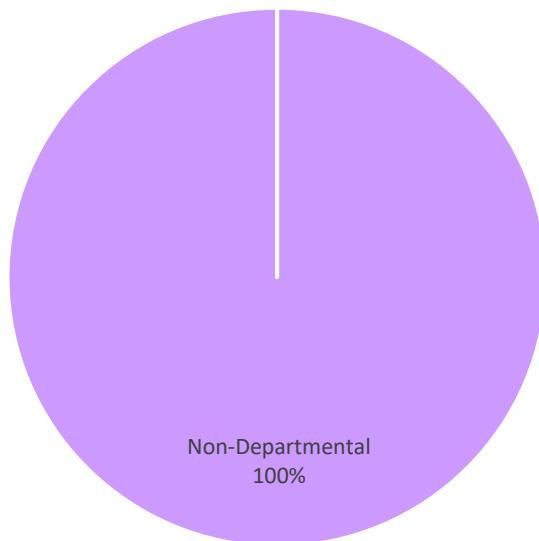
MISSION STATEMENT

To provide a clearing account to receive transfers from the Water, Wastewater & Natural Gas Fund and make payments for the principal and interest of scheduled debt service for the Water, Wastewater & Natural Gas Fund. Additionally, to channel transfers from the Operating Fund to the Reserve Fund, to be maintained in accordance with the revenue bond covenants of the City.

FY 2024-25 Revenues



FY 2024-25 Expenditures



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

| | FY 22-23 Actual | FY 23-24 Budget | FY 23-24 Projected | FY 24-25 Adopted | FY 24-25 % Change |
|--|----------------------------|----------------------------|-------------------------------|-----------------------------|------------------------------|
| Revenues | | | | | |
| Interest Revenues | \$ - | \$ - | \$ - | \$ - | 0% |
| Operating Transfers | \$ 2,267,362 | \$ 2,260,649 | \$ 2,260,649 | \$ 1,757,831 | -22% |
| Total Revenues: | \$ 2,267,362 | \$ 2,260,649 | \$ 2,260,649 | \$ 1,757,831 | -22% |
| Expenditures | | | | | |
| Non-Departmental | \$ 2,166,068 | \$ 2,260,649 | \$ 2,260,649 | \$ 1,757,831 | -22% |
| Total Expenditures: | \$ 2,166,068 | \$ 2,260,649 | \$ 2,260,649 | \$ 1,757,831 | -22% |
| Revenues Over/Under) Expenditures | \$101,294 | \$0 | \$0 | \$ - | 0% |

Fund: 32 - Utility Debt Service Fund

Revenue Detail

| | | FY 22-23 <u>Actual</u> | FY 23-24 <u>Budget</u> | FY 23-24 <u>Projected</u> | FY 24-25 <u>Adopted</u> | FY 24-25 <u>% Change</u> |
|--|--|---------------------------|---------------------------|------------------------------|----------------------------|-----------------------------|
| 06-Interest Revenues | | | | | | |
| 40602 Interest Income | | \$ - | \$ - | \$ - | \$ - | 0% |
| Category Totals | | \$ - | \$ - | \$ - | \$ - | 0% |
| 09-Operating Transfers | | | | | | |
| 40902 Transfer from Utility System Fund | | \$ 1,795,992 | \$ 1,854,382 | \$ 1,854,382 | \$ 1,675,201 | -10% |
| 40904 Transfer from Natural Gas Fund | | \$ 136,238 | \$ 406,267 | \$ 406,267 | \$ 82,630 | -80% |
| 40909 Transfer from Debt Service | | \$ - | \$ - | \$ - | \$ - | 0% |
| 40944 Transfer from Energy Per Fund | | \$ 335,132 | \$ - | \$ - | \$ - | 0% |
| Category Totals | | \$ 2,267,362 | \$ 2,260,649 | \$ 2,260,649 | \$ 1,757,831 | -22% |
| Utility Debt Service Fund Revenue | | \$ 2,267,362 | \$ 2,260,649 | \$ 2,260,649 | \$ 1,757,831 | -22% |

Fund: 32 - Utility Debt Service Fund**Department: Non-Departmental****Dept. Number: 699**

| | <u>FY 22-23 Actual</u> | <u>FY 23-24 Budget</u> | <u>FY 23-24 Projected</u> | <u>FY 24-25 Adopted</u> | <u>FY 24-25 % Change</u> |
|-------------------------------|----------------------------|----------------------------|-------------------------------|-----------------------------|------------------------------|
| <u>60-Debt Service</u> | | | | | |
| 6005 Paying Agent Fees | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 | 0% |
| 6010 Bond Principal Pmts | 1,531,940 | 1,682,686 | 1,682,686 | 1,310,905 | -22% |
| 6012 Bond Interest Pmts | 634,128 | 572,963 | 572,963 | 441,926 | -23% |
| Category Totals | \$ 2,166,068 | \$ 2,260,649 | \$ 2,260,649 | \$ 1,757,831 | -22% |
| Department Totals | \$ 2,166,068 | \$ 2,260,649 | \$ 2,260,649 | \$ 1,757,831 | -22% |

LONG TERM DEBT POLICY

The City shall have the right and power, except as prohibited by law or the Charter, to borrow money by whatever method it may deem to be in the public interest.

The City shall have the power to borrow money on the credit of the City and to issue bonds or certificates of obligation for permanent public improvements or for any other public purpose not prohibited by law and the Charter, and to issue refunding bonds to refund outstanding bonds previously issued. All such bonds or certificates of obligation shall be issued in conformity with the laws of the State of Texas and shall be used only for purposes for which they were issued. No bonds and certificates of obligation, except those certificates issued for public necessity, or refunding debts, shall be issued without an election except where otherwise permitted by state law. The City Council shall prescribe the procedure for calling and holding such elections, shall define the voting precincts and shall also provide for the return and canvass of the ballots cast at such elections. If at such elections a majority of the vote shall be in favor of creating such a debt, it shall be lawful for the City Council to issue bonds as proposed in the ordinance submitting same, but if a majority of the votes polled shall be against creating such debt, the City Council shall be without authority to issue the bonds. In all cases when the City Council shall order an election for the issuance of bonds of the City, it shall at the same time submit the questions of whether a tax shall be levied upon the property of the City for the purpose of paying interest on the bonds and to create a sinking fund for their redemption.

The City shall have the power to borrow money for the purpose of constructing, purchasing, improving, extending or repairing any public utilities, recreational facilities or any other self-liquidating municipal function not prohibited by the constitution and laws of the State of Texas, and to issue revenue bonds to evidence the obligation created thereby. Such bonds shall be a charge upon and payable for the properties, or interest therein pledged, or the income therefrom, or both. The holder of the revenue bonds shall never have the right to demand payment thereof out of monies raised or to be raised by taxation. All such bonds shall be issued in conformity with the laws of the State of Texas and shall be used only for the purpose for which they were issued.

In any budget year, the City Council may, by resolution, authorize borrowing money in anticipation of collection of *ad valorem* tax for the same year, whether levied or to be levied. Notes may be issued for periods not exceeding one (1) year and must be retired by the end of the budget year in which issued.

General obligation, Tax Notes, and certificates of obligation are direct obligations and pledge the full faith and credit of the City. The City of Rockport requested ratings from Fitch Ratings this year. Based on information submitted with the request, the City received a rating AA- from Standard & Poor's. The City of Rockport currently has no unissued but authorized debt.



NEWS Release

City of Rockport • 2751 SH 35 Bypass • Rockport, Texas 78382 • (361) 729-2213

FOR IMMEDIATE RELEASE
FEBRUARY 16, 2022

CONTACT: KATIE GRIFFIN, FINANCE DIRECTOR
PHONE: (361) 729-2213, EXT 228

S&P INCREASES CITY'S RATING

ROCKPORT, TX – The City of Rockport received notice from Standard & Poor's, a global credit rating agency, that its rating had been increased from A+ to AA-. The recent review was part of the procedural efforts required in the City's filing for General Obligation Refunding Bonds and a separate Tax Notes offering. The AA- rating granted to the City is noted as "very strong capacity to meet financial commitments."

"This increase in our credit rating is a benefit to the City in many, many ways," noted Mayor Pat Rios. "First and foremost, it is a testament to Rockport's financial practices in managing and paying off debt. Secondly, a higher rating reduces the cost of issuing debt.

"Additionally, the raising of our rating demonstrates that investors feel confident that the City has successfully rebounded from the 2017 hurricane and is economically sound," he added. The Mayor, City Manager, and Financial Director, were part of the inquiry and evaluation process used by S&P.

According to Standard & Poor's, credit ratings are forward looking opinions about an issuer's relative creditworthiness. They provide a common and transparent global language for investors to form a view on and compare the relative likelihood of whether an issuer may repay its debts on time and in full. Credit Ratings are just one of many inputs that investors and other market participants can consider as part of their decision-making processes.

DEBT SERVICE SCHEDULE FY 2024-2025

Debt Allocation by Fund

| Issue | | | | Fund Allocation | | | |
|------------------------|--------------------|--------------------|--------------------|-----------------|---------|-------------|-------------|
| | Principal | Interest | Total | General | Utility | Utility S/C | Natural Gas |
| 2012 Refunding GO** | \$675,000 | \$31,125 | \$706,125 | 57.76% | 42.24% | - | - |
| 2014 Revenue CO* | \$175,000 | \$87,231 | \$262,231 | 49.05% | 13.16% | - | 37.79% |
| 2014 Refunding GO** | \$1,385,000 | \$137,988 | \$1,522,988 | 78.68% | 21.32% | - | - |
| 2015 Revenue CO* | \$95,000 | \$44,306 | \$139,306 | 100.00% | - | - | - |
| 2015 Refunding GO** | \$0 | \$11,700 | \$11,700 | 78.68% | 21.32% | - | - |
| 2016 Revenue CO* | \$160,000 | \$67,700 | \$227,700 | 100.00% | - | - | - |
| 2017 Refunding GO** | \$620,000 | \$122,200 | \$742,200 | - | 100.00% | - | - |
| 2017 Energy Efficiency | \$461,990 | \$294,425 | \$756,415 | - | 59.65% | - | 40.35% |
| 2022 Series Tax Notes | \$570,000 | \$273,800 | \$843,800 | 100.00% | | | |
| 2022 Refunding GO** | \$335,000 | \$467,000 | \$802,000 | 100.00% | | | |
| 2024 Series Tax Notes | \$405,000 | \$92,736 | \$497,736 | 100.00% | | | |
| TOTAL | \$4,881,990 | \$1,630,211 | \$6,512,201 | | | | |

| Issue | General Fund | | | Utility System Fund | | | Natural Gas Fund | | |
|------------------------|--------------------|--------------------|--------------------|---------------------|------------------|--------------------|------------------|------------------|------------------|
| | Principal | Interest | Total | Principal | Interest | Total | Principal | Interest | Total |
| 2012 Refunding GO** | \$389,880 | \$17,978 | \$407,858 | \$285,120 | \$13,147 | \$298,267 | \$0 | \$0 | \$0 |
| 2014 Revenue CO* | \$85,837 | \$42,787 | \$128,624 | \$23,030 | \$11,480 | \$34,510 | \$66,133 | \$32,964 | \$99,097 |
| 2014 Refunding GO** | \$1,089,718 | \$108,569 | \$1,198,287 | \$295,282 | \$29,419 | \$324,701 | \$0 | \$0 | \$0 |
| 2015 Revenue CO* | \$95,000 | \$44,306 | \$139,306 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2015 Refunding GO** | \$0 | \$9,206 | \$9,206 | \$0 | \$2,494 | \$2,494 | \$0 | \$0 | \$0 |
| 2016 Revenue CO* | \$160,000 | \$67,700 | \$227,700 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2017 Refunding GO** | \$0 | \$0 | \$0 | \$620,000 | \$122,200 | \$742,200 | \$0 | \$0 | \$0 |
| 2017 Energy Efficiency | \$0 | \$0 | \$0 | \$275,577 | \$175,625 | \$451,202 | \$186,413 | \$118,800 | \$305,213 |
| 2022 Series Tax Notes | \$570,000 | \$273,800 | \$843,800 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2022 Refunding GO** | \$335,000 | \$467,000 | \$802,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2024 Series Tax Notes | \$405,000 | \$92,736 | \$497,736 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL | \$3,130,435 | \$1,106,104 | \$4,254,517 | \$1,499,009 | \$354,365 | \$1,853,374 | \$252,546 | \$151,764 | \$404,310 |

*CO - Certificates of Obligation

**GO – General Obligation

Consolidated Debt Balance Repayment Schedule – Part 1

| Fiscal Year | 2012 Refunding GO(\$) | | 2014 Revenue CO (\$) | | 2014 Refunding GO (\$) | | 2015 CO & Revenue (\$) | |
|--------------------|------------------------------|-----------------|-----------------------------|-----------------|-------------------------------|-----------------|-----------------------------------|-----------------|
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest |
| 2025 | 675,000 | 31,125 | 175,000 | 87,231 | 1,385,000 | 137,988 | 95,000 | 44,306 |
| 2026 | 700,000 | 10,500 | 185,000 | 79,581 | 1,445,000 | 79,582 | 100,000 | 41,137 |
| 2027 | | | 190,000 | 71,613 | 1,150,000 | 24,438 | 100,000 | 37,887 |
| 2028 | | | 200,000 | 63,326 | | | 105,000 | 34,556 |
| 2029 | | | 210,000 | 54,613 | | | 110,000 | 30,788 |
| 2030 | | | 220,000 | 45,475 | | | 115,000 | 26,569 |
| 2031 | | | 225,000 | 36,019 | | | 115,000 | 22,256 |
| 2032 | | | 235,000 | 26,244 | | | 120,000 | 17,850 |
| 2033 | | | 245,000 | 16,044 | | | 125,000 | 13,100 |
| 2034 | | | 255,000 | 5,419 | | | 130,000 | 8,000 |
| 2035 | | | | | | | 135,000 | 2,700 |
| 2036 | | | | | | | | |
| 2037 | | | | | | | | |
| 2038 | | | | | | | | |
| 2039 | | | | | | | | |
| 2040 | | | | | | | | |
| TOTAL | 1,375,000 | 41,625 | 2,140,000 | 485,565 | 3,980,000 | 242,008 | 1,250,000 | 279,149 |
| GF-01 | 794,200 | 24,043 | 1,049,670 | 238,170 | 3,131,464 | 190,412 | 1,250,000 | 279,149 |
| UF-02 | 580,800 | 17,582 | 281,624 | 63,900 | 848,536 | 51,596 | | |
| Gas-08 | | | 808,706 | 183,495 | | | | |

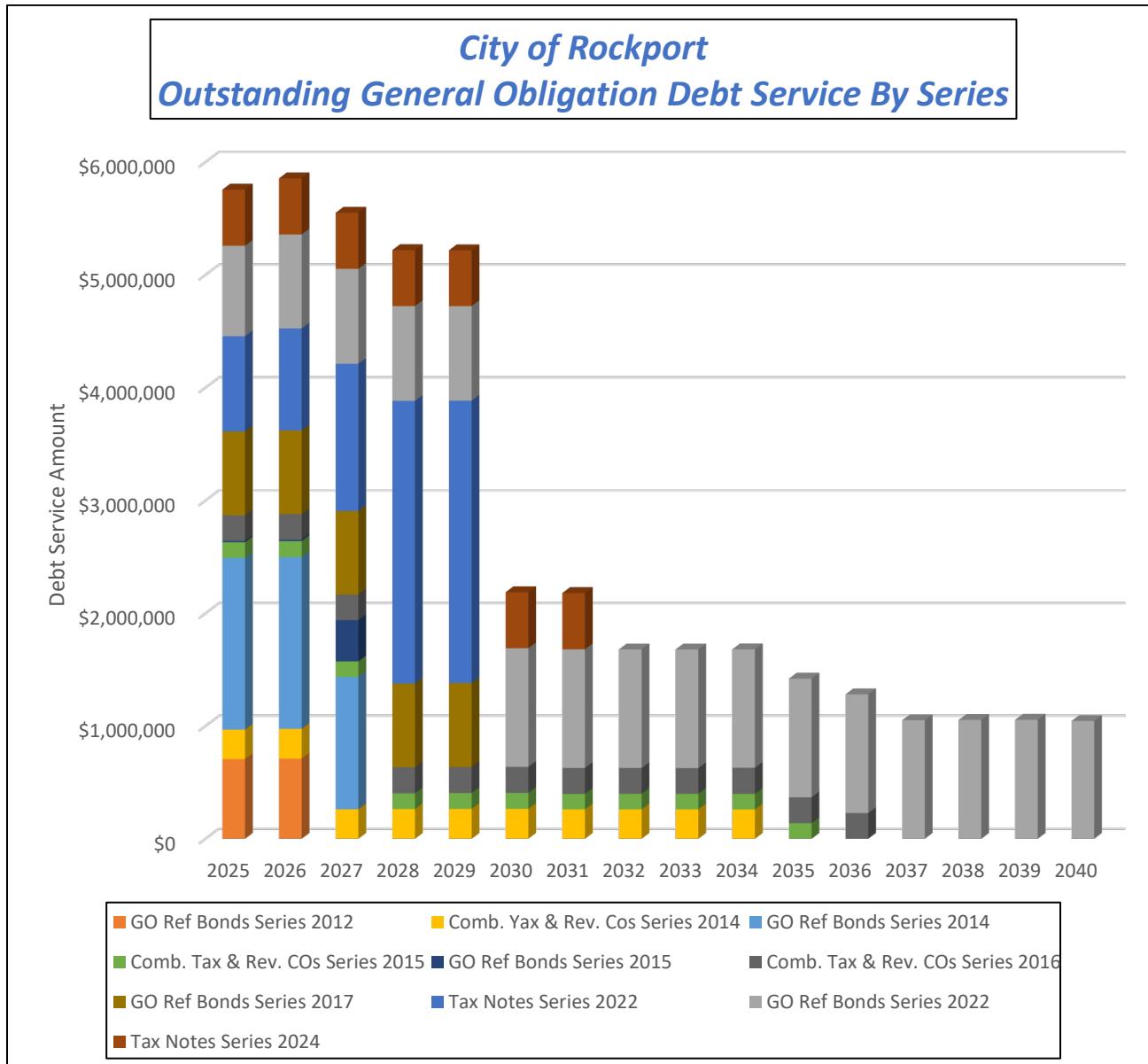
Consolidated Debt Balance Repayment Schedule – Part 2

| Fiscal Year | 2015 Refunding GO(\$) | | 2016 Revenue CO (\$) | | 2017 Refunding GO (\$) | | 2017 Energy Efficiency (\$) | |
|--------------------|------------------------------|-----------------|-----------------------------|-----------------|-------------------------------|-----------------|------------------------------------|------------------|
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest |
| 2025 | 0 | 11,700 | 160,000 | 67,700 | 620,000 | 122,200 | 461,990 | 294,424 |
| 2026 | 0 | 11,700 | 165,000 | 62,025 | 645,000 | 96,900 | 484,983 | 274,593 |
| 2027 | 360,000 | 5,850 | 170,000 | 57,000 | 670,000 | 70,600 | 508,779 | 253,779 |
| 2028 | | | 180,000 | 51,750 | 700,000 | 43,200 | 360,202 | 233,776 |
| 2029 | | | 185,000 | 46,275 | 730,000 | 14,600 | 556,603 | 216,428 |
| 2030 | | | 190,000 | 40,650 | | | 582,937 | 192,550 |
| 2031 | | | 195,000 | 34,875 | | | 610,177 | 167,546 |
| 2032 | | | 200,000 | 28,950 | | | 638,359 | 141,376 |
| 2033 | | | 205,000 | 22,875 | | | 667,507 | 114,002 |
| 2034 | | | 215,000 | 16,575 | | | 697,654 | 85,381 |
| 2035 | | | 220,000 | 10,050 | | | 728,830 | 55,471 |
| 2036 | | | 225,000 | 3,375 | | | 761,069 | 24,228 |
| 2037 | | | | | | | | |
| 2038 | | | | | | | | |
| 2039 | | | | | | | | |
| 2040 | | | | | | | | |
| TOTAL | 360,000 | 29,250 | 2,310,000 | 442,100 | 3,365,000 | 347,500 | 7,059,090 | 2,053,554 |
| GF-01 | 283,248 | 23,014 | 2,310,000 | 442,100 | | | | |
| UF-02 | 76,752 | 6,236 | | | 3,365,000 | 347,500 | 4,210,747 | 1,224,945 |
| Gas-08 | | | | | | | 2,848,343 | 828,609 |

Consolidated Debt Balance Repayment Schedule – Part 3

| <i>Fiscal</i> <i>Year</i> | 2022 Series Tax Notes (\$) | | 2022 Refundingh GO (\$) | | 2024 Series Tax Notes (\$) | | <i>Total</i> |
|------------------------------|----------------------------|----------------|-------------------------|------------------|----------------------------|----------------|-------------------|
| | Principal | Interest | Principal | Interest | Principal | Interest | |
| 2025 | 570,000 | 273,800 | 335,000 | 467,000 | 405,000 | 92,736 | 6,512,200 |
| 2026 | 655,000 | 249,300 | 380,000 | 452,700 | 405,000 | 92,285 | 6,615,286 |
| 2027 | 1,090,000 | 214,400 | 405,000 | 437,000 | 420,000 | 76,858 | 6,313,204 |
| 2028 | 2,360,000 | 145,400 | 420,000 | 420,500 | 435,000 | 60,869 | 5,813,579 |
| 2029 | 2,455,000 | 49,100 | 435,000 | 403,400 | 450,000 | 44,319 | 5,991,126 |
| 2030 | | | 675,000 | 377,825 | 470,000 | 27,115 | 2,963,121 |
| 2031 | | | 710,000 | 343,200 | 490,000 | 9,163 | 2,958,236 |
| 2032 | | | 745,000 | 306,825 | | | 2,459,604 |
| 2033 | | | 780,000 | 272,600 | | | 2,461,128 |
| 2034 | | | 810,000 | 240,800 | | | 2,463,829 |
| 2035 | | | 845,000 | 207,700 | | | 2,204,751 |
| 2036 | | | 880,000 | 173,200 | | | 2,066,872 |
| 2037 | | | 915,000 | 137,300 | | | 2,066,873 |
| 2038 | | | 955,000 | 99,900 | | | 1,052,300 |
| 2039 | | | 995,000 | 60,900 | | | 1,055,900 |
| 2040 | | | 1,025,000 | 20,500 | | | 1,045,500 |
| TOTAL | 7,130,000 | 932,000 | 11,310,000 | 4,421,350 | 3,075,000 | 403,345 | 53,031,536 |
| <i>GF-01</i> | 7,130,000 | 932,000 | 11,310,000 | 4,421,350 | 3,075,000 | 403,345 | 37,287,164 |
| <i>UF-02</i> | | | | | | | 11,075,219 |
| <i>Gas-08</i> | | | | | | | 4,669,153 |

CITY OF ROCKPORT



CAPITAL PROJECTS FUNDS



Capital Projects Funds are used to account for all major capital improvements that are financed by the City's general obligation bonds, revenue bonds, intergovernmental grants, developers' contributions and other designated resources.

- ❖ Capital Improvements Program
- ❖ CIP Budget Summary
- ❖ General CIP Fund
- ❖ Utility System CIP Fund
- ❖ 2022 Bond Fund
- ❖ 2024 Bond Fund

CAPITAL IMPROVEMENTS PROGRAM

DESCRIPTION

Rockport continues to be one of the nation's fastest-growing cities. While housing starts continuing to be slower than the fast pace experienced a few years ago, we have seen another increase over last year and our overall growth continues to be strong. Such growth brings both benefits and challenges to the City. A critical component of growth management is providing adequate infrastructure and facilities for new citizens and new business development. The Capital Improvements Program (CIP), a five-year plan for funding major capital improvements, is structured to meet those needs while maintaining a strong fiscal policy.

The Capital Improvements Program is developed by identifying and prioritizing capital project needs, then balancing those needs with available funding sources. Many projects are identified from previously approved master plans for water, wastewater, parks, streets, facilities, etc. Other projects are recommended by Council, citizen boards, staff and community input.

CIP FINANCING

The Capital Improvements Program is funded from several sources, including General Obligation Bonds, Certificates of Obligation, grants, impact fees and contributions. The largest single source of funding are Tax Notes.

CIP MAINTENANCE AND OPERATIONS

The daily maintenance and operation costs are incorporated in the respective operating budgets within the General Fund, Utility Fund, and Natural Gas Fund. Often, the CIP projects result in improvements to existing facilities and infrastructure resulting in a net effect on operating budgets. In the General Fund, street projects will increase street lifespans and reduce maintenance costs. Drainage projects mitigate the need for manual drainage control reducing labor costs. In the Utility Fund, water and wastewater projects will extend infrastructure life span reducing maintenance costs. The SCADA system project will prevent the need for additional staff by reducing manual lift station monitoring.

CAPITALIZATION POLICY

The City accounts for property and equipment and long-term liabilities of the governmental and similar trust funds through the following account groups: The General Fixed Assets Account Group and the General Long-Term Debt Account Group. Property and equipment of proprietary and similar trust funds are accounted for in those funds. Fixed assets are recorded at historical cost or estimated market value, if donated. Fixed assets are depreciated using the straight-line method based on estimated useful lives. Interest expense during construction of assets is not capitalized. The estimated useful lives by type of asset are as follows:

| Asset | Useful Lifespan |
|------------------------------------|-----------------|
| Building and Improvements | 10-30 years |
| Water and Wastewater System | 20-50 years |
| Equipment | 5-10 years |

The City's capitalization policy is to capitalize expenditures for fixed assets of \$5,000 or more with estimated useful life of at least one year.

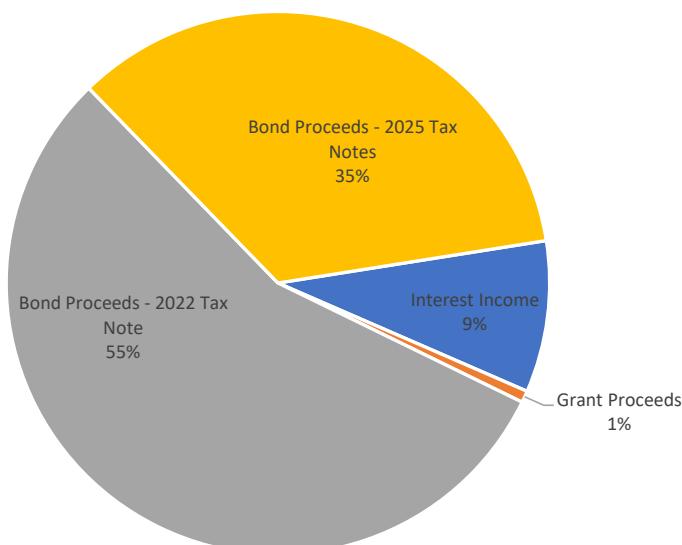
CIP BUDGET SUMMARY - GENERAL FUND

| PROJECT | DESCRIPTION | FUNDING SOURCE | ESTIMATED COST |
|---|---|--|-----------------------|
| BUILDING & FACILITIES | | | |
| <i>City Hall</i> | Construction of City Hall | 2022 Tax Notes 2024 Tax Notes | \$3,657,806.00 |
| STREETS AND DRAINAGE | | | |
| <i>Austin St Improvements</i> | Remove center median & relocate lighting to bulb outs. Mill streets and repave. | 2024 Tax Notes | \$800,000.00 |
| <i>Enterprise St Improvements</i> | Resurface roadway | 2024 Tax Notes | \$90,000.00 |
| <i>Concho Street Stormwater Drainage</i> | Construction of Master Plan Drainage pipe down Concho starting at low west Hwy 35 to Harbor | 2022 Tax Notes | \$2,403,566.00 |
| PARKS AND LEISURE SERVICES | | | |
| <i>Downtown Visitors Center & Restrooms</i> | To provide 24/7 public access to local events, important community information and public restrooms available | Hotel Occupancy Tax Funds | \$485,200.00 |
| <i>Downtown Main Street Plaza</i> | International art piece will be displayed | Hotel Occupancy Tax Funds | \$20,000.00 |
| <i>Event Support, Direction Signage & Equipment</i> | To provide various city sponsored event signage, equipment, and staff support. | Hotel Occupancy Tax Funds | \$68,000.00 |
| FLEET | | | |
| <i>Carwash Canopy</i> | Provide shade for the car wash | Grant Proceeds | \$58,000.00 |
| <i>Fleet Building #1</i> | Remove R-Panel and replace material as needed. | 2024 Tax Notes | \$105,000.00 |
| <i>Fleet Building #1 Foam Insulation</i> | Building foam insulation: Climate control due to heat and cold. | 2024 Tax Notes | \$30,000.00 |
| <i>Vehicle & Equipment Replacement</i> | Replace 9 vehicles, 4 trailers, 5 pieces of Equipment and a Durapatcher. | 2024 Tax Notes | \$705,700.00 |
| INFORMATION TECHNOLOGY | | | |
| <i>Computers & Equipment</i> | Replace 20% of the City's computers with newer and faster models. | 2024 Tax Notes | \$27,000.00 |
| <i>Computer Switches & Access Points</i> | To add a High Availability Server to prevent server downtime. Add Data Access Points at City Hall. | 2024 Tax Notes | \$129,350.00 |
| AQUATIC CENTER | | | |
| <i>Pool Improvements</i> | Resurfacing the pool | 2024 Tax Notes | \$300,000.00 |
| TOTAL | | | \$8,879,622.00 |

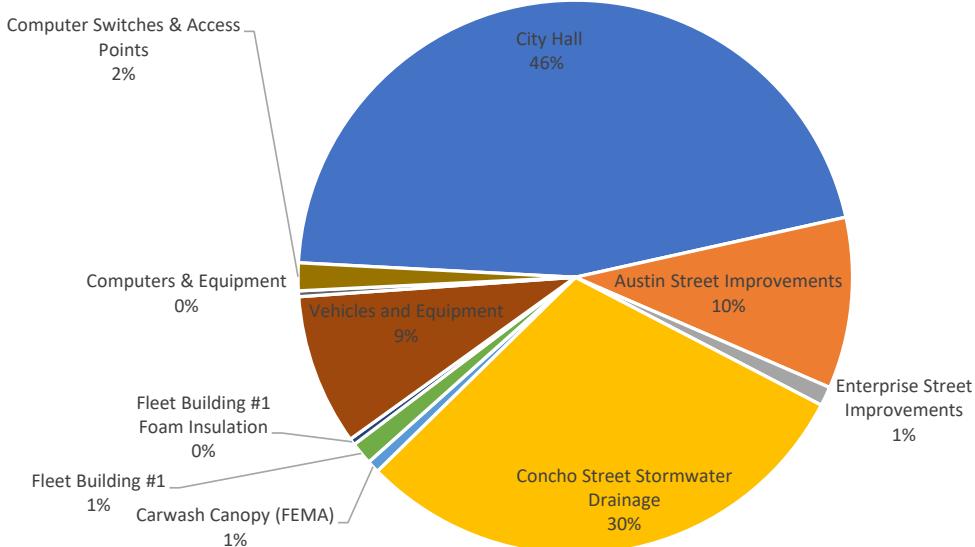
CIP BUDGET SUMMARY - UTILITY FUND

| PROJECT | DESCRIPTION | FUNDING SOURCE | ESTIMATED COST |
|---|---|---------------------|-----------------------|
| WATER DEPT | | | |
| <i>Loop 16th Street to Bypass</i> | Project will allow to evenly distribute water pressure & chlorine residuals through out water system. | Future Bond | \$104,400.00 |
| <i>Bolted Water Tank Replacement</i> | Design & Installation of new water storage tank. Existing tank is 30+ years old. | 2024 Tax Notes | \$660,045.00 |
| <i>Loop @ Corpus Christi Street</i> | 4,300' Ext will allow evenly distribute water and pressure and residule/development | Future Bond | \$70,000.00 |
| <i>Copano Loop Study</i> | Complete a study to improve Copano Loop | Future Bond | \$40,000.00 |
| <i>Water Master Plan Update</i> | Run water lines and loop dead end lines | Future Bond | \$40,000.00 |
| <i>Water Impact Study</i> | Complete a water impact study | Water Impact Fees | \$95,500.00 |
| <i>Elevated Tank Improvements</i> | Service center tank rehabilitation | Use of Fund Balance | \$320,000.00 |
| WASTEWATER DEPT | | | |
| <i>Check Valve RCC #1</i> | Replacement of check valves on lift station RRC. | Future Bond | \$60,000.00 |
| <i>Purple Pipe Project to Memorial Park</i> | Running effluent water form WWTP to Memorial Park. | Future Bond | \$1,000,000.00 |
| <i>3rd Clarifier</i> | Expand capacity at WWTP for growth | Future Bond | \$300,000.00 |
| <i>Wastewater Master Plan Update</i> | Run sewer lines and install master lift stations | Water Bond Proceeds | \$70,000.00 |
| <i>Wastewater Impact Study</i> | Complete a wastewater impact study | Water Bond Proceeds | \$94,545.00 |
| <i>Force Main: Gagon to WWTP</i> | Upgrade force main from Gagon St to Wastewater Plant | Use of Fund Balance | \$345,000.00 |
| <i>SCADA Upgrades</i> | Current SCADA system repair parts no longer sold new. | Use of Fund Balance | \$230,000.00 |
| TOTAL | | | \$3,429,490.00 |

FY 2024-25 Revenues



FY 2024-25 Expenditures



General Fund Capital Improvement Projects

Consolidated Resources vs Expenditure Summary

| | FY 22-23 <u>Actual</u> | FY 23-24 <u>Budget</u> | FY 23-24 <u>Projected</u> | FY 24-25 <u>Adopted</u> | FY 24-25 <u>% Change</u> |
|---|---------------------------|---------------------------|------------------------------|----------------------------|-----------------------------|
| Revenues | | | | | |
| Interest Income | \$ - | \$ - | \$ 750,000 | \$ 750,000 | 0% |
| General Fund Transfers | \$ - | \$ 177,514 | \$ 177,514 | \$ - | -100% |
| Bond Proceeds | \$ - | \$ - | \$ - | \$ - | 0% |
| Grant Proceeds | \$ 11,160,170 | \$ 3,688,750 | \$ 4,188,750 | \$ 58,000 | -98% |
| Bond Proceeds - 2022 Tax Note | \$ - | \$ - | \$ - | \$ 4,611,371 | 0% |
| Bond Premium - 2022 Tax Note | \$ - | \$ - | \$ - | \$ - | 0% |
| Bond Proceeds - 2025 Tax Notes | \$ - | \$ - | \$ - | \$ 2,887,050 | 0% |
| Use of Hotel Occupancy Tax Funds | \$ 1,000 | \$ 500,000 | \$ 14,800 | \$ 573,200 | 0% |
| Use of Reserves | \$ - | \$ 264,816 | \$ 201,439 | \$ - | -100% |
| Total Revenues: | \$ 11,161,170 | \$ 4,631,080 | \$ 5,332,503 | \$ 8,879,621 | 92% |
| Expenditures | | | | | |
| Buildings & Facilities | | | | | |
| 8020 City Hall | \$ 8,661,685 | \$ 1,602,514 | \$ 2,864,625 | \$ 3,657,806 | 128% |
| Bond/Tax Issuance Costs | \$ - | \$ - | \$ - | \$ - | 0% |
| 911 Communication Center Backup | \$ 1,050,000 | \$ - | \$ - | \$ - | 0% |
| Streets and Drainage | | | | | |
| Streets & Drainage Projects | \$ - | \$ - | \$ - | \$ - | 0% |
| Holly & Kluge Trail Rehabilitation | \$ - | \$ 500,000 | \$ 500,000 | \$ - | 0% |
| Austin Street Improvements | \$ - | \$ - | \$ - | \$ 800,000 | 0% |
| Enterprise Street Improvements | \$ - | \$ - | \$ - | \$ 90,000 | 0% |
| MIT MOT Fiber & Sabinal Retention Pond | \$ - | \$ 1,723,750 | \$ - | \$ - | 0% |
| 2007 Bond | | | | | |
| 8015 Traylor Blvd Pavement Repairs | \$ - | \$ - | \$ 89,549 | \$ - | 0% |
| Concho Street Stormwater Drainage | \$ 1,448,485 | \$ - | \$ 421,596 | \$ 2,403,566 | 0% |
| Key Allegro Bridge Easements | \$ - | \$ - | \$ - | \$ - | 0% |
| RCC Drainage Lakes-Unspent Bonds | \$ - | \$ - | \$ 505,526 | \$ - | 0% |
| RCC Drainage Lakes-General Fund | \$ - | \$ - | \$ 202,912 | \$ - | 0% |
| Parks and Leisure Services | | | | | |
| Park Improvements | \$ - | \$ - | \$ 84,509 | \$ - | 0% |
| Memorial Park Improvements | \$ - | \$ 105,000 | \$ 105,000 | \$ - | -100% |
| Bent Oaks Property Projects | \$ - | \$ 41,026 | \$ 130,974 | \$ - | -100% |
| Magnolia Park Improvements | \$ - | \$ 30,000 | \$ 30,000 | \$ - | -100% |
| Zachary Taylor Park - Parking | \$ - | \$ 5,000 | \$ 5,000 | \$ - | -100% |
| Tule Hike & Bike Trail - Parking | \$ - | \$ 23,790 | \$ 23,790 | \$ - | -100% |
| Austin Street Beautification | \$ - | \$ 10,000 | \$ 10,000 | \$ - | -100% |
| 8049 Downtown Visitors Center & Restrooms | \$ 1,000 | \$ 500,000 | \$ 14,800 | \$ 485,200 | -3% |
| Downtown Main Street Plaza | \$ - | \$ - | \$ - | \$ 20,000 | 0% |
| Even Support, Direction Signage & Equipment | \$ - | \$ - | \$ - | \$ 68,000 | 0% |
| Building and Development | | | | | |
| Fleet | | | | | |
| Fleet Improvements | \$ - | \$ - | \$ 15,167 | \$ - | 0% |
| Carwash Canopy (FEMA) | \$ - | \$ 40,000 | \$ - | \$ 58,000 | 0% |
| Fleet Building #1 | \$ - | \$ - | \$ - | \$ 105,000 | 0% |
| Fleet Building #1 Foam Insulation | \$ - | \$ - | \$ - | \$ 30,000 | 0% |
| Vehicles and Equipment | \$ - | \$ - | \$ - | \$ 705,700 | 0% |
| Information Technology | | | | | |
| Computers & Equipment | \$ - | \$ - | \$ - | \$ 27,000 | 0% |
| Computer Switches & Access Points | \$ - | \$ - | \$ - | \$ 129,350 | 0% |
| Aquatic Center | | | | | |
| Trail Expansion - Pool to Tule Creek | \$ - | \$ - | \$ 29,055 | \$ - | 0% |
| Parking Lot | \$ - | \$ 50,000 | \$ 50,000 | \$ - | 0% |
| Pool Improvements | \$ - | \$ - | \$ - | \$ 300,000 | 0% |
| Total Expenditures: | \$ 11,161,170 | \$ 4,631,080 | \$ 5,082,503 | \$ 8,879,621 | 92% |
| Revenues Over/(Under) Expenditures: | \$ - | \$ - | \$ 250,000 | \$ (0) | 0% |

Utility System Capital Improvement Projects

Consolidated Resources vs Expenditure Summary

| | FY 22-23 <u>Actual</u> | FY 23-24 <u>Budget</u> | FY 23-24 <u>Projected</u> | FY 24-25 <u>Adopted</u> | FY 24-25 <u>% Change</u> |
|--------------------------------|---------------------------|---------------------------|------------------------------|----------------------------|-----------------------------|
| Revenues | | | | | |
| Water Impact Fees | \$ 168,968 | \$ 132,000 | \$ 115,467 | \$ 95,500 | -27.7% |
| Sewer Impact Fees | \$ 74,998 | \$ 60,000 | \$ 49,489 | \$ 164,545 | 174.2% |
| Water Bond Proceeds | \$ - | \$ 500,000 | \$ - | \$ - | 0.0% |
| Wastewater Bond Proceeds | \$ - | \$ 500,000 | \$ - | \$ - | 0.0% |
| Operating Transfers - Gas | \$ - | \$ 100,000 | \$ - | \$ - | 0.0% |
| Bond Proceeds - 2025 Tax Notes | \$ - | \$ - | \$ - | \$ 2,264,400 | 0.0% |
| Interest Revenues | \$ 5,552 | \$ 6,000 | \$ 10,045 | \$ 10,045 | 67.4% |
| Use of ARPA Funds | \$ - | \$ 1,800,000 | \$ - | \$ - | -100.0% |
| Use of Fund Balance | \$ - | \$ 1,810,798 | \$ - | \$ 895,000 | -50.6% |
| Total Revenues: | \$ 249,519 | \$ 4,908,798 | \$ 175,001 | \$ 3,429,490 | -30.1% |

Expenditures

Water System

| | | | | | | |
|--|--------|------------|------|------|------------|---------|
| Legal Services | \$ 614 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Downtown Water Line | \$ - | \$ 100,000 | \$ - | \$ - | \$ - | 0.0% |
| Tank Maint Program | \$ - | \$ 320,000 | \$ - | \$ - | \$ - | -100.0% |
| Water Line Replacement/small extensions | \$ - | \$ 500,000 | \$ - | \$ - | \$ - | -100.0% |
| Water Line Extension (new development - impact fees) | \$ - | \$ 657,537 | \$ - | \$ - | \$ - | 0.0% |
| Loop 16th Street to Bypass | \$ - | \$ - | \$ - | \$ - | \$ 104,400 | 0.0% |
| Bolted Water Tank Replacement | \$ - | \$ - | \$ - | \$ - | \$ 660,045 | 0.0% |
| Loop @ Corpus Christi Street | \$ - | \$ - | \$ - | \$ - | \$ 70,000 | 0.0% |
| Copano Loop Study | \$ - | \$ - | \$ - | \$ - | \$ 40,000 | 0.0% |
| Water Master Plan Update | \$ - | \$ - | \$ - | \$ - | \$ 40,000 | 0.0% |
| Water Impact Study | \$ - | \$ - | \$ - | \$ - | \$ 95,500 | 0.0% |
| Elevated Tank Improvements | \$ - | \$ - | \$ - | \$ - | \$ 320,000 | 0.0% |

Wastewater System

| | | | | | | |
|--|------|--------------|------|------|--------------|---------|
| ForceMain Upgrade | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Key Allegro Bridge Utility Relocate | \$ - | \$ 384,265 | \$ - | \$ - | \$ - | 0.0% |
| WWTP Rehabilitation | \$ - | \$ 1,800,000 | \$ - | \$ - | \$ - | -100.0% |
| SCADA System | \$ - | \$ 230,000 | \$ - | \$ - | \$ - | -100.0% |
| Sewer Line Replacement/small extensions | \$ - | \$ 500,000 | \$ - | \$ - | \$ - | -100.0% |
| Sewer Line Extension (new development - impact fees) | \$ - | \$ 316,996 | \$ - | \$ - | \$ - | 0.0% |
| Check Valve RCC #1 | \$ - | \$ - | \$ - | \$ - | \$ 60,000 | 0.0% |
| Purple Pipe Project to Memorial Park | \$ - | \$ - | \$ - | \$ - | \$ 1,000,000 | 0.0% |
| 3rd Clarifier | \$ - | \$ - | \$ - | \$ - | \$ 300,000 | 0.0% |
| Wastewater Master Plan Update | \$ - | \$ - | \$ - | \$ - | \$ 70,000 | 0.0% |
| Wastewater Impact Study | \$ - | \$ - | \$ - | \$ - | \$ 94,545 | 0.0% |
| Force Main: Gagon to WWTP | \$ - | \$ - | \$ - | \$ - | \$ 345,000 | 0.0% |
| SCADA Upgrades | \$ - | \$ - | \$ - | \$ - | \$ 230,000 | 0.0% |

Natural Gas

| | | | | | | |
|------------------------|------|------------|------|------|------|------|
| Steel Line Replacement | \$ - | \$ 100,000 | \$ - | \$ - | \$ - | 0.0% |
|------------------------|------|------------|------|------|------|------|

| | | | | | |
|---------------------------|---------------|---------------------|-------------|---------------------|---------------|
| Total Expenditures | \$ 614 | \$ 4,908,798 | \$ - | \$ 3,429,490 | -30.1% |
|---------------------------|---------------|---------------------|-------------|---------------------|---------------|

Revenues Over/(Under) Expenditures:

| | | | |
|-------------------|-------------|-------------------|-------------|
| \$ 248,905 | \$ - | \$ 175,001 | \$ - |
|-------------------|-------------|-------------------|-------------|

APPENDICES



- A. Financial Policies
- B. Investment Policies
- C. Long-Term Financial Plans
 - General Fund
 - Water/Wastewater Fund
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APPENDIX A – FINANCIAL POLICIES

GOVERNMENT ORGANIZATION

The City is a home-rule municipality and operates under a Council-Manager form of Government. Under its provisions the City Council, consisting of the Mayor and four Council Members elected by and responsible to the people appoint a City Manager who shall be responsible to the City Council for the administration of the government of the City. All powers of the City shall be vested in the City Council and shall be exercised in the manner prescribed in the City Charter.

The City provides the following services as authorized by its charter: public safety, streets, sanitation, culture-recreation, public improvements, planning and zoning, and general administration services. Other services include utilities, beach operations. The City also acts as the executive agent for the Community Aquatic Center.

FINANCIAL STRUCTURE

The accounts of the City are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The operations of each fund or account group are summarized by providing a separate set of self-balancing accounts which include its assets, liabilities, fund equity, revenues and expenses or expenditures. All capital expenditures and major projects are included in each fund.

BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating current assets and current liabilities generally included on the balance sheet. Operating statements of these funds present increases (i.e. expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e. net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g. revenues) and decreases (e.g. expenses) in net total assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

The City considers property taxes available if they are collected within 60 days after year-end. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have accumulated in the debt service fund for payments to be made early in the following year.

Those revenues susceptible to accrual are property taxes, special assessments, sales taxes, gross receipts taxes, occupancy taxes, interest revenues and charges for services. Fines and permit revenues are not susceptible to accrual because generally they are not measurable until received in cash.

The actual basis of accounting is utilized by proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

The City reports deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred revenues also arise when resources are received by the City before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

BUDGETS AND BUDGETARY ACCOUNTING

The method used to determine when revenues and expenditures are recognized for budgetary purposes is known as the budgetary basis of accounting. The City of Rockport uses the modified accrual basis of accounting. The City of Rockport defines a balanced budget as a budget where the revenues equal or exceed expenditures.

Formal budgetary integration is employed as a management control device during the year for the General, Debt Service, Hotel Occupancy Tax, Utility Bill Surcharge and all Enterprise Funds.

Unused appropriations for all the annually budgeted funds lapse at the end of the fiscal year. The budget amounts shown in the financial statements are the final authorized amounts as revised during the year.

Budgetary data for Capital Projects are budgeted over the life of the respective project not on an annual basis.

The Financial Policies for the City of Rockport are outlined in the City Charter in Article VII. MUNICIPAL FINANCE, as follows.

ARTICLE VII. MUNICIPAL FINANCE

Section 7.01. Fiscal Year.

The fiscal year of the City shall begin on the first day of each October and end on the last day of September of each calendar year. The fiscal year shall constitute the budget and accounting year of the City government.

Section 7.02. Submission of Budget.

On or before the first regularly scheduled Council meeting in August of each year, the City Manager shall submit to the City Council a proposed budget for the ensuing fiscal year and a budget message. The City Council shall review the proposed budget and make any appropriate changes prior to publishing the final budget.

Section 7.03. Budget.

- (1) The City Manager shall submit an annual budget no later than thirty (30) days prior to the date the City Council sets its tax levy for the fiscal year. The budget shall consist of the following:
 - (a) A budget message prepared by the City Manager outlining fiscal policy for the City government with explanations of significant changes in expenditures, revenues and fiscal conditions from previous years.
 - (b) A budget summary with supporting schedules to show a balanced relationship between the total proposed expenditures and the total anticipated income for the fiscal year.
 - (c) Detailed estimates of all proposed expenditures and estimates of anticipated revenues and other income, showing all the corresponding expenditures for each item for the current fiscal year and the last preceding fiscal year with explanations of increases and decreases recommended as compared with appropriations for the current fiscal year.
 - (d) Statements of the bonded debt redemption and interest requirements.

- (2) The City Council shall make available in the City Secretary's offices the budget, as presented to the City Council, open to public inspection by anyone interested and posted on the City's internet website until a budget has been finally adopted.
- (3) City Council action:
 - (a) The City Council shall hold a public hearing on the proposed budget as submitted at the time and place so advertised. The City Council shall set the hearing time, date, and location in accordance with state law. Any person may attend and may participate in the hearing.
 - (b) At a regular meeting, at the conclusion of the public hearing, the City Council may adopt the budget, in accordance with state law, with or without amendment. A vote to adopt the budget must be recorded, in accordance with state law.
 - (c) The City Council shall adopt or amend the budget by ordinance on one (1) reading. Adoption of the budget shall constitute appropriation of amounts specified therein as expenditures from the funds indicated and shall constitute a levy of the property tax therein proposed.
 - (d) The final approved budget must be filed with the City Secretary in accordance with state law and posted on the City's internet website for at least one year.
- (4) If the City Council fails to adopt the budget by the twenty-seventh (27th) day of September, the amounts appropriated for the operation during 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 normally approved, as part of the budget adoption will be set such that tax receipts for the budgeted year shall equal the tax receipts of the current fiscal year.

Section 7.04. Amendments After Adoption.

- (1) If, during the fiscal year, the City Manager certifies that there are revenues available for appropriation in excess of those estimated in the budget, the City Council may carry the excess into the next fiscal year, or by ordinance, may make supplemental appropriations to retire indebtedness or to fund emergency operations.
- (2) At anytime in the fiscal year, the City Council may make emergency appropriations to meet a pressing need for public expenditure for other than regular or recurring requirements affecting life, health, property, or the public peace. Such appropriations shall be by ordinance adopted by the City Council.
- (3) No appropriation for debt service may be reduced or transferred, and no appropriation may be reduced by any amount required by law to be appropriated or by more than the amount of the unencumbered balance.

Section 7.05. Capital Program.

The City Manager shall submit a five (5) year capital program in conjunction with the annual budget. The capital program shall include:

- (a) A summary of its contents;
- (b) A list of all capital improvements which are proposed;
- (c) Cost estimates, method of financing and recommended time schedules; and
- (d) The estimated annual cost of operating and maintaining the facilities to be constructed or acquired.

Section 7.06. Public Records.

Copies of the budget and capital program, as adopted, shall be public records and shall be made available to the public upon request.

Section 7.07* Lapse of Appropriations.

Every appropriation except an appropriation for a capital expenditure, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered. An appropriation for a capital expenditure shall continue in force until the purpose for which it was made has been accomplished or abandoned; the purpose of any such appropriation shall be deemed abandoned if three (3) years pass without any disbursement from or encumbrance of the appropriations. Any funds not expended, disbursed or encumbered shall be deemed excess funds.

Section 7.08. Borrowing.

- (1) The City shall have the right to issue and refund general obligation bonds, revenue bonds, and other evidence of indebtedness as is now permitted or as may be hereafter authorized to be issued by a home-rule municipality in the State of Texas.
- (2) The City may borrow funds on the credit of the City for a term not to exceed one year provided that such obligations are scheduled to be retired by the end of the budget year in which they were issued.

Section 7.09. Purchasing.

- (1) The City Council may, by ordinance, confer upon the City Manager general authority to contract for expenditure without further approval of the City Council for all budgeted items not exceeding limits set by the City Council or state law. All contracts for expenditures involving more than the set limits must be approved in accordance with state law. The City Council or City Manager in such cases as the City Manager is authorized to contract for the City, shall have the right to reject any and all bids.
- (2) Emergency contracts are authorized by law and this Charter may be negotiated by the City Council or City Manager if given the authority by the City Council in accordance with state and federal law. Such emergency shall be declared by the City Manager and approved by the City Council or may be declared by the City Council.

Section 7.010. Administration of Budget.

No payment shall be made or obligation incurred against any allotment or appropriation except in accordance with appropriations duly made and unless the City Manager or the City Manager's designee first certifies that there is a sufficient unencumbered balance in such allotment or appropriation and that sufficient funds are there from are or will be available to cover the claim or meet the obligation when it becomes due and payable. Any authorization of payment or incurring of obligation in violation of the provisions of this Charter shall be void and any payment so made illegally. Such action shall be cause for removal of any officer who knowingly authorized or made such payment or incurred such obligation, and the officer shall also be liable to the City for any amount so paid. However, this prohibition shall not be construed to prevent the making or authorizing of payments or making of contracts for capital improvements to be financed wholly or partly by issuance of bonds, time warrants, certificates of indebtedness, or certificates of obligation, or to prevent the making of any contract or lease providing for payments beyond the end of the fiscal year, providing that such action is made or approved by ordinance.

Section 7.011. Depository.

All monies received by any person, department or agency of the City for or in connection with the affairs of the City shall be deposited promptly in the City depository or depositories, which shall be designated by the City Council in accordance with such regulations and subject to such requirements as to security for deposits and interest thereon as may be established by City's Investment Policy and State Law. The governing body shall designate by resolution the bank, credit

union and saving association to serve as the City's depository for the municipality's funds. The governing body shall review, approve, execute and deliver any depository service contract for a term of two (2) years or as soon as practicable but not greater than a five (5) year period. Disbursement of funds shall be in accordance with the City's policy and state law. In selecting a depository, the services, cost of services, credit worthiness, earnings potential and collateralization by the institutions shall be considered. All time and demand deposits in any depository shall be insured or collateralized at all times in accordance with state law.

Section 7.012. Financial Report.

The City Manager shall submit to the City Council at its second formal meeting each month the financial condition of the City by budget item, budget estimates versus accruals for the preceding month and for the fiscal year-to-date. The financial records of the City will be maintained in accordance with Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP).

Section 7.013. Independent Audit.

As soon as practicable after the close of each fiscal year but no later than 120 days, an independent audit shall be made of all accounts of the City government by a certified public accountant selected by the governing body, who has no personal interest, directly or indirectly, in the financial affairs of the City government, or any of its officers. The governing body shall appoint an independent auditor whose contract shall be reviewed and reconsidered at the end of five (5) years. The annual financial statement, including the auditor's opinion on the statement shall be posted on the City's internet website for at least two years following publication.

To view the City of Rockport's Charter: Article XII Municipal Finance, please click the following link:
<https://ecode360.com/42271636#42271636> .

APPENDIX B – INVESTMENT POLICY AND STRATEGY

Rockport Code of Ordinances, Chapter 2, Article VIII

Sec. 2-211. Policy Statement.

It is the policy of the City that administration of its funds and investment of those funds shall be handled as its highest public trust. Investment shall be made in a manner that will provide the maximum security of principal invested through limitations and diversification while meeting the daily cash flow needs of the City and conforming to all applicable state statutes governing investment of public funds.

Receipt of a market yield will be secondary to the requirements for safety and liquidity. It is the intent of the City to be in complete compliance with local law and the Texas Public Funds Investment Act, Chapter 2256, Texas Government Code (the "Act"). Earnings from investments will be used in a manner that best serves the interests of the City.

Sec. 2-212. Scope.

This Investment Policy applies to all financial assets and funds of the City. The City commingles its funds into one pooled investment portfolio for investment purposes to gain efficiency and maximum investment opportunity. These funds are defined in the City's Comprehensive Annual Financial Report (CAFR) and include:

1. General fund
2. Enterprise funds
3. Special Revenue funds
4. Capital Improvement Project funds
5. Debt Service funds
6. Trust and Agency funds
7. Vehicle and Equipment Replacement funds
8. Any new fund created, unless specifically exempted by City Council and this policy.

Sec. 2-213. Objectives and Strategy.

It is the policy of the City that all funds be managed and invested with four primary objectives, listed in order of their priority: safety, liquidity, diversification and yield. Investments are to be chosen in a manner that promotes diversity by market sector, credit and maturity in response to cash needs and market conditions. The choice of high-credit quality government investments and money market instruments is designed to assure the marketability of those investments should liquidity needs arise. To meet the anticipated cash flow and control for over-extension the maximum weighted average maturity (WAM) of the overall portfolio shall not exceed six months.

1. ***SAFETY OF PRINCIPAL*** - Safety of principal is the foremost objective of the City. Investments of the City shall be undertaken in a manner that seeks to ensure preservation of capital. Each investment transaction shall be conducted in a manner to avoid capital losses, whether they be from security defaults, safekeeping, or erosion of market value.
2. ***LIQUIDITY*** - The City's investment portfolio is based on a cash flow analysis of needs and remains sufficiently liquid to enable it to meet all operating requirements that might be reasonably anticipated.
3. ***DIVERSIFICATION*** - Diversification of the portfolio will include diversification by maturity and market sector and will include the use of several broker/dealers for variation and market coverage.
4. ***YIELD*** – The City's investment portfolio shall be designed with the objective of attaining a reasonable market rate, considering the City's risk constraints and the cash flow needs of the portfolio. The benchmark for the commingled portfolio shall be the yield on the current six-month U.S. Treasury Bill for the comparable period designated for its comparability to the expected cash flow and maximum weighted average maturity (WAM).

The City maintains one commingled portfolio for investment purposes that incorporates the specific investment strategy considerations, and the unique characteristics of the fund groups represented in the portfolio. The City shall pursue a conservative strategy. Securities may be sold before they mature if market conditions present an opportunity to benefit from the trade, but the strategy will be primarily buy-and-hold.

1. The investment strategy for operating funds has as its primary objective assurance that anticipated liabilities are matched and adequate liquidity provided. This may be accomplished by purchasing high credit quality securities (0-2 years) which will complement each other in a laddered maturity structure permitting some extension for yield enhancement.
2. The investment strategy for debt service funds shall have as its primary objective the assurance of available funds adequate to finance the debt service obligations on a timely basis. Successive debt service dates will be fully funded before any maturity extension.
3. The investment strategy for debt service reserve funds shall have as its primary objective the ability to generate a revenue stream to the debt service funds from high quality securities. The potential for loss shall be further controlled through purchase of securities within the desired maturity range.
4. The investment strategy for capital projects or capital project funds will have as its primary objective assurance that anticipated cash flows are matched and provide adequate investment liquidity. A liquidity buffer should be maintained to provide flexibility and for unanticipated project outlays.

Effective cash management is recognized as essential to good fiscal management. Cash management is defined as the process of managing moneys in order to ensure maximum cash availability. The City shall maintain a cash management program that includes timely collection of accounts receivable, prudent investment of its available cash, disbursement of payments in accordance with invoice terms, and management of banking services.

Sec. 2-214. Legal limitations, responsibilities and authority.

Authority to manage the City's investment program is derived from the City Charter, ordinances, statutes and resolutions. Direct specific investment parameters for the investment of public funds in Texas are found in the Act. The Public Funds Collateral Act, Chapter 2257, Texas Government Code, specifies collateral requirements for all public funds deposits. All investments will be made in accordance with these statutes, bond requirements and City ordinances to include Ord. 1351, § 3, 5-9-06; Ord 1354, § 1, 05-09-06, Ord. 1433, §1, 05-27-08, Ord. 1499, § 1, 4-27-10, and Ord. 1559, §1, 2-14-12.

Sec. 2-215. Delegation of investment authority.

Management responsibility for the investment program is hereby delegated to the City Manager who shall be responsible for administrative oversight.

The City Manager is also responsible for considering the quality and capability of staff, investment advisors, and consultants involved in investment management and procedures. All participants in the investment process shall seek to act responsibly as custodians of the public trust.

INVESTMENT OFFICER(S)

1. The City Council will designate Investment Officer(s) by resolution. The Investment Officer(s) shall develop and maintain procedures for operation of the investment program consistent with this Investment Policy. Procedures will include safekeeping, funds transfers, investment procedures, banking services, and collateral.

2. The Investment Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials and staff. The Investment Officer(s) shall designate a staff person as a liaison/deputy in the event circumstances require timely action and the Investment Officer is not available.
3. No officer or designee may engage in an investment transaction except as provided under the terms of this policy and the supporting procedures.
4. Each designated Investment Officer will obtain ten hours of investment training within the first 12 months of taking the position and ten hours of training within each two-year fiscal years thereafter.

CITY COUNCIL RESPONSIBILITIES

1. The City Council holds ultimate fiduciary responsibility for the portfolio. It will designate investment officer(s), receive and review quarterly reporting, provide for investment officer training, approve broker/dealers, and review and adopt the Investment Policy and Strategy at least annually.

Sec. 2-216. Prudence.

The standard of care to be used in the investment function shall be the "prudent person rule" and shall be applied in the context of managing the overall portfolio. These standard states: "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the expected income to be derived."

LIMITATION OF PERSONAL LIABILITY

The Investment Officer(s) and those delegated investment authority under this policy, when acting in accordance with the written procedures and this Policy and in accord with the prudent person rule, shall be relieved of personal liability in management of the portfolio, provided that deviations from expectations for a specific security's credit risk or market price change or portfolio shifts are reported in a timely manner and that appropriate action is taken to control adverse market effects. In determining whether an Investment Officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration the investment of all funds over which the Officer has responsibility rather than a consideration as to the prudence of a single investment.

Sec. 2-217. Internal controls.

1. **CONTROLS** - The Investment Officer(s) shall establish a system of written internal controls that will be reviewed annually with the independent auditor of the City. The controls shall be designed to prevent loss of public funds due to fraud, employee error, misrepresentation by third parties, unanticipated market changes, or imprudent actions by employees of the City.
2. **CASH FLOW FORECASTING** - Cash flow forecasting is designed to protect and sustain cash flow requirements. Supplemental to the financial and budgetary systems, the Investment Officer(s) will maintain a cash flow forecasting process designed to monitor and forecast cash positions for investment purposes.
3. **MONITORING CREDIT RATINGS** - The Investment Officer(s) shall monitor, on no less than a monthly basis, the credit rating on all authorized investments in the portfolio based upon independent information from a nationally recognized rating agency. If any security falls below the minimum rating required by Policy, the Investment Officer shall notify the City Manager of the loss of rating and liquidate the investment within one week.

4. **MONITORING FDIC STATUS FOR MERGERS AND ACQUISITIONS** - The Investment Officer(s) shall monitor, on no less than a weekly basis, the status and ownership of all banks issuing brokered CDs owned by the City based upon information from the FDIC. If any bank has been acquired or merged with another bank in which brokered CDs are owned, the Investment Officer shall immediately liquidate any brokered CD that places the City above the FDIC insurance level.
5. **COMPETITIVE BIDDING** - All securities, including certificates of deposit, will be purchased or sold only after three or more offers/bids are taken to verify that the City is receiving fair market value/price for the investment.
6. **DELIVERY VERSUS PAYMENT (DVP)** - All securities shall be purchased on a DVP settlement basis. The safekeeping agent shall not release City funds until receipt of the security. The safekeeping agent shall provide the City with proof of ownership delivered within one business day.
7. **UNAUTHORIZED INVESTMENTS** - Investments need not be liquidated if authorized at the time of purchase.
8. **DOCUMENTATION OF INVESTMENT TRANSACTIONS** - All investment transactions, including the transfer of funds for investment purposes, shall be documented and such record maintained by the Investment Officer(s).
9. **COMPLIANCE AUDIT** - At least once a year, the Investment Officer(s) shall complete a compliance audit to assure that the investment program is operating in compliance with the Policy and the Act.

Sec. 2-218. Authorized investments.

Authorized investments shall be limited to the instruments listed below and as further described by the Act. If additional types of securities are approved for investment by state statute, they will not be eligible for investment by the City until this Policy has been amended and the amended version adopted by the City Council.

1. Obligations of the United States government, its agencies and instrumentalities, not to exceed two years to stated maturity, excluding all mortgage-backed securities.
2. Fully insured or collateralized depository certificates of deposit issued by a bank or a savings bank doing business in Texas that is guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor, or collateralized in accordance with this Policy not to exceed two years to stated maturity, to include CDARS.
3. Fully insured share certificates from Texas based credit unions, insured by the NCUIF, with a stated maturity not to exceed two years.
4. FDIC insured brokered certificates of deposit securities from a bank in any US state, delivered versus payment to the City's safekeeping agent, not to exceed two years to maturity. Purchased from a bank or broker doing business in Texas. Before purchase, the Investment Officer must verify the FDIC status of the bank to assure that the bank is FDIC insured.
5. Fully collateralized repurchase agreements as defined by the Act, not to exceed 180 days to stated maturity, managed under an executed Bond Market Association Master Repurchase Agreement. The repurchase transactions shall be placed only through a primary government securities dealer, as defined by the Federal Reserve of NY, or a financial institution doing business in Texas. Flex repurchase agreements specifically for capital projects may extend beyond two years but must match the expenditure plan of the bond projects.
6. AAA-rated SEC registered money market mutual funds which strive to maintain a \$1 net asset value.
7. Texas Local Government Investment Pools, complying with the Act, which strives to maintain a \$1 net asset value.

8. Fully insured or collateralized interest-bearing accounts in any bank in Texas.

Investment Officer(s) and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

Investment Officer(s) shall disclose to the Texas Ethics Commission and the City Council, within the quarter, any personal financial interest representing ten percent ownership or voting stock in an amount greater than \$10,000.00 with a business, or receipt of funds from the business exceeding ten percent of gross income for the previous year, or interest in real property if the interest has a fair market value of \$2,500.00 or more. Any relationships within the second degree by affinity or consanguinity, as specified in chapter 171 of the Texas Local Government Code, with their officers, brokers and employees who conduct business with the City shall also be reported.

Sec. 2-220. Authorized financial dealers and institutions.

1. All investments made by the City will be made through an authorized broker/dealer or a bank in Texas. A list of at least three broker/dealers will be maintained to ensure competitive bidding (Exhibit A to the Policy).
2. Securities broker/dealers must meet certain criteria as determined by the Investment Officer(s). The following criteria must be met by those firms on the list:
 - a. Provision of an audited financial statement each year
 - b. Proof of certification by the Financial Industry Regulatory Agency (FINRA) and provision of firm's CRD number
 - c. Proof of current registration with the Texas State Securities Commission
 - d. Policy certification
3. Every broker/dealer, pool, and bank the City transacts business with will be provided with a copy of this Investment Policy for review to assure that they are familiar with the goals and objectives of the investment program. A representative of the firm will be required to return a signed certification acceptable to both parties stating that the Policy has been received and reviewed and that controls are in place to ensure that only authorized securities are sold to the City. Material changes to the Policy will require re-certification of the Policy.
4. A list of qualified broker/dealers will be reviewed and adopted at least annually by the City Council.
5. To perfect the DVP process, the banking services depository, or its brokerage subsidiary, will not be used as a broker.

Sec. 2-221. Diversification and Maturity Limitations.

1. It is the policy of the City to diversify its investment portfolio. Invested funds shall be diversified to minimize risk or loss resulting from over-concentration of assets in a specific maturity, specific issuer, or specific class of securities. Diversification strategies shall be established and periodically reviewed. Diversification guidelines by security type shall be:

| SECURITY TYPE | MAX % OF PORTFOLIO |
|---|---------------------------|
| U.S. Treasury Obligations | 100% |
| U.S. Government agencies and instrumentalities | Not to exceed 80% |
| Depository CDs | Not to exceed 50% |
| Brokered Certificate of Deposit Securities | Not to exceed 30% |
| Repurchase Agreement | Not to exceed 20% |
| Flex agreement by bond issue | 100% |
| Money Market Fund | 100% |
| % Ownership of Fund | Not to exceed 10% |
| Local Government Investment Pools | 100% |
| Maximum Percent Ownership of Pool | Not to exceed 20% |

2. The Investment Officer(s) shall diversify security types and maturities to the extent possible and attempt to match investments with anticipated cash flow requirements. Matching maturities with cash flow dates will reduce the need to sell securities prior to maturity, thus reducing market risk. The Investment Officer may not invest more than 20 percent of the portfolio for a period greater than one year. The Investment Officer may not invest any portion of the portfolio for a period greater than two years with the exception of a flex repurchase agreement.

Sec. 2-222. Safekeeping: collateralization of time and demand deposits.

(a) SAFEKEEPING

- (1) The laws of the state and prudent treasury management require that all purchased securities be bought on a delivery versus payment basis and be held in safekeeping by the City, an independent third-party financial institution, or the City's designated banking services depository.
- (2) All safekeeping arrangements shall be designated by the Investment Officer(s) and an agreement of the terms executed in writing. The third-party custodian shall be required to issue safekeeping receipts to the City listing each specific security, rate, description, maturity, CUSIP number, and other pertinent information. Each safekeeping receipt will be clearly marked that the security is held for the City or pledged to the City. Substitution allowed with prior City approval.
- (3) All securities pledged to the City for certificates of deposit or demand deposits shall be held by an independent third-party bank doing business in Texas. The safekeeping bank may not be within the same holding company as the bank from which the securities are pledged.

(b) COLLATERALIZATION

Collateralization is required on all time and demand deposits above FDIC insurance coverage. In order to anticipate market changes and provide a level of additional security for all funds, the collateralization level required will be 102 percent of the book value of the principal plus accrued interest. Collateral will be held in accordance with a written agreement approved by the pledging bank's Board or Loan Committee to fulfill FDIC requirements.

(c) CUSTODY

Collateral shall be held by an independent third-party custodian approved by the City. The custodian shall provide a written monthly report directly to the City listing all pledged collateral by description and market value at a minimum. The pledging bank is responsible for always maintaining collateral levels.

(d) AUTHORIZED COLLATERAL

- (1) Obligations of the U.S. government, its agencies and instrumentalities including mortgage-backed securities and CMO which pass the bank test.
- (2) Obligations of any U.S. state, agencies, counties, cities, or other political subdivisions of any state rated at least A as to investment quality by a nationally recognized rating agency.
- (3) An irrevocable Letter of Credit from the FHLB.
- (4) Pooled collateral under the terms of the Public Funds Collateral Act.

Sec. 2-223. Performance evaluation and reporting.

The Investment Officer(s) shall submit monthly to the City Manager and quarterly to the City Council investment reports containing sufficient information to permit an informed outside reader to evaluate the performance of the investment program and in compliance with the Act. Market prices for market valuations will be obtained from an independent source.

Sec. 2-224. Depositories.

1. **BANKING SERVICES DEPOSITORY** - The City will designate one banking institution through a competitive process as its central banking services provider at least every five years. This institution will be used for normal banking services including disbursements, collections, and safekeeping of securities. In selecting a depository, the services, cost of services, credit worthiness, earnings potential, and collateralization by the institutions shall be considered.
2. **ADDITIONAL DEPOSITORYES** - Other banking institutions from which the City may purchase certificates of deposit will also be designated as a depository after they provide their latest audited financial statements to the City. All depositories holding deposits above FDIC coverage will execute a written depository agreement and have the Bank's Board or Bank Loan Committee pass a resolution approving the agreement and provide collateral in accordance with the Policy.

All time and demand deposits in any depository shall be insured or always collateralized in accordance with this Policy.

Sec. 2-225. Investment Policy and Strategies Review and Adoption by City Council.

The City's Investment Policy and Strategies shall be reviewed and adopted annually by the City Council. A written resolution adopting that review and denoting changes to the Policy from the review will be passed by the City Council.

Secs. 2-226—2-239. Reserved.

To view the City of Rockport's Charter: Article XIII Investment Policy, please click the following link:

<https://ecode360.com/41818382> .

APPENDIX C—LONG-TERM FINANCIAL PLANS

The long-term financial plans are planning documents that serve as guidelines for budgeting and for managing the resources of the City. However, they are not the budget and are not binding. They intend to provide a frame of reference to help evaluate the City's financial condition and help assess financial implications of current and proposed budgets, programs and assumptions. Projections of future revenues and expenditures are estimated based on the City's current sources of revenue and level of service. Projections may not occur or may occur differently from the amounts planned because of changes to the many assumptions. Adjustments and other operating expenditures are included, but endorsement of the plans for general management and financial purposes requires authorization by the proper actions of the City Council.

General Fund Long-Term Financial Plan

Revenues for the General Fund long-term financial plan are projected at conservative levels and are compared to expenditure increase estimates. The primary variables are the rate of increase in revenues and new projects or programs planned during the projection period. The City's General Fund revenue primarily comes from property taxes (40%), sales and mixed beverage taxes (28%), franchise fees (14%) and operating transfers (9%). The remainder comes from licenses/permits, charges for service, fines, interest income and intergovernmental revenue. The General Fund long-term financial plan is presented on the following pages.

Utility System Fund Long-Term Financial Plan

Revenues for the Utility System Fund long-term financial plan are also projected at conservative levels and are compared to expenditure increase estimates. The primary variables are the rate of increase in revenues, cost of services and new projects or programs planned during the projection period. The majority of the Utility System Fund revenue is generated by water revenue (67%), sewer revenue (28%) and charges for service (4%). The Utility System Fund long-term financial plan is presented on the following pages.

Natural Gas Fund Long-Term Financial Plan

Revenues for the Natural Gas Fund long-term financial plan are also projected at conservative levels and are compared to expenditure increase estimates. The primary variables are the rate of increase in revenues, cost of services and new projects or programs planned during the projection period. The majority of the Natural Gas Fund revenue is generated by natural gas sales (94%), line installations-connection fees (2%), and compressed natural gas (CNG) (2%). The Natural Gas Fund long-term financial plan is presented on the following pages.

General Fund Long-Term Financial Plan

| | Budget 2023-2024 | Budget 2024-2025 | Projected 2025-2026 | Projected 2026-2027 | Projected 2027-2028 |
|----------------------------------|---------------------|---------------------|------------------------|------------------------|------------------------|
| Available Beginning Fund Balance | \$3,827,778 | \$3,827,778 | \$3,827,778 | \$3,827,778 | \$3,827,778 |
| REVENUES | | | | | |
| Property Taxes | \$5,495,959 | \$6,327,610 | \$6,517,438 | \$6,712,961 | \$6,914,350 |
| Sales & Other Taxes | \$5,674,126 | \$5,801,434 | \$5,917,463 | \$6,094,987 | \$6,277,836 |
| Licenses & Permits | \$548,175 | \$579,540 | \$633,463 | \$652,466 | \$672,040 |
| Charges & Fines | \$207,300 | \$185,300 | \$190,859 | \$196,585 | \$202,482 |
| Intergovernmental Revenues | \$85,500 | \$60,000 | \$76,950 | \$79,259 | \$81,636 |
| Other | \$209,138 | \$196,903 | \$209,138 | \$215,412 | \$221,875 |
| Transfers | \$1,293,442 | \$1,788,482 | \$1,842,136 | \$1,897,401 | \$1,954,323 |
| Use of Fund Balance | \$540,981 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$14,054,621 | \$14,939,269 | \$15,387,447 | \$15,849,070 | \$16,324,542 |
| EXPENDITURES | | | | | |
| Personnel | \$7,315,128 | \$7,477,639 | \$7,722,979 | \$7,954,669 | \$8,193,309 |
| Contracts & Services | \$2,383,184 | \$3,188,720 | \$3,284,382 | \$3,382,913 | \$3,484,400 |
| Supplies , Travel & Training | \$1,184,998 | \$1,386,606 | \$1,414,338 | \$1,456,768 | \$1,500,471 |
| Maintenance | \$871,739 | \$714,467 | \$728,756 | \$750,619 | \$773,138 |
| Capital Outlay | \$413,811 | \$310,592 | \$319,910 | \$329,507 | \$339,392 |
| Transfers | \$1,885,761 | \$1,861,245 | \$1,917,082 | \$1,974,595 | \$2,033,833 |
| Total Expenditures | \$14,054,621 | \$14,939,269 | \$15,387,447 | \$15,849,070 | \$16,324,542 |
| Ending Fund Balance | \$3,827,778 | \$3,827,778 | \$3,827,778 | \$3,827,778 | \$3,827,778 |
| STAFFING VARIABLE | | | | | |
| Full Time Equivalent Positions | 72.0 | 76.0 | 76.0 | 78.0 | 78.0 |
| Average cost per FTE | \$101,599 | \$98,390 | \$101,618 | \$101,983 | \$105,042 |

Projection Assumptions

Revenues are projected at conservative levels and are compared to expenditure increase estimates. The primary variables are the rate of increase in revenues and new projects, or programs planned during the projection period. The City's General Fund revenue primarily comes from property taxes (42%), sales and mixed beverage taxes (26%), franchise fees (13%) and operating transfers (12%). The remainder comes from licenses/permits, charges for service, fines and interest income.

REVENUES

Revenues are budgeted to increase overall in FY2025 by 6.13% as a result of sales and property tax revenue. Revenues are projected to increase overall by 3% per year through FY2025 as the City continues to grow and complete projects within our Capital Improvements Program. The projected revenue increases include:

- Assessed property valuations are projected to increase by 3% each year, with the property tax rate increasing 12.56% through FY2024.
- Sales and other taxes are projected to increase 3% each year and Licenses/Permits are projected to increase 3% each year.
- All other revenues are projected to increase by 3% each year.

EXPENDITURES

Expenditures overall are estimated at a higher rate of increase as compared to revenues. Staffing increases and cost of living adjustments are projected annually at 3.0%. Other expenditure categories are projected at a 3.0% increase. Staff increases of 2-3 positions each year are projected, as well as pay increases of 3% each year.

FUND BALANCE REQUIREMENTS

A minimum fund balance reserve has been established at 180 days of total operating expenditures. Projected fund balances for the coming years are slightly below the reserve requirement goal set by Council.

Utility System Fund Long-Term Financial Plan**Utility System Fund Long-Term Financial Plan**

| | Budget 2024-2025 | Projected 2025-2026 | Projected 2026-2027 | Projected 2027-2028 |
|----------------------------------|---------------------|------------------------|------------------------|------------------------|
| Available Beginning Fund Balance | \$10,059,085 | \$10,059,085 | \$10,059,085 | \$10,059,085 |
| REVENUES | | | | |
| Water Sales | \$9,388,611 | \$9,644,221 | \$9,906,790 | \$10,203,994 |
| Sewer Revenue | \$4,233,518 | \$4,641,622 | \$5,012,952 | \$5,413,988 |
| Charges for Services | \$1,482,500 | \$1,497,325 | \$1,512,298 | \$1,527,421 |
| Interest Income | \$250,000 | \$257,500 | \$265,225 | \$273,182 |
| Other | \$290,000 | \$298,700 | \$307,661 | \$316,891 |
| Transfers | \$90,000 | \$92,700 | \$95,481 | \$98,345 |
| Use of Reserves | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$15,734,629 | \$16,432,068 | \$17,100,408 | \$17,833,821 |
| EXPENDITURES | | | | |
| Personnel | \$2,539,549 | \$2,615,735 | \$2,694,208 | \$2,775,034 |
| Contracts & Services | \$1,854,842 | \$2,164,498 | \$2,460,160 | \$2,683,546 |
| Supplies, Travel & Training | \$5,073,660 | \$5,225,870 | \$5,382,646 | \$5,544,125 |
| Maintenance | \$2,017,056 | \$2,077,568 | \$2,139,895 | \$2,204,092 |
| Capital Outlay | \$78,801 | \$81,165 | \$83,600 | \$86,108 |
| Transfers | \$4,170,721 | \$4,267,232 | \$4,339,900 | \$4,540,917 |
| Total Expenditures | \$15,734,629 | \$16,432,068 | \$17,100,408 | \$17,833,821 |
| Ending Fund Balance | \$10,059,085 | \$10,059,085 | \$10,059,085 | \$10,059,085 |
| STAFFING VARIABLE | | | | |
| Full Time Equivalent Positions | 35.0 | 35.0 | 33.0 | 33.0 |
| Average cost per FTE | \$72,559 | \$74,735 | \$81,643 | \$84,092 |

Projection Assumptions

Revenues for the Utility System Fund long-term financial plan are projected at conservative levels and are compared to expenditure increase estimates. The primary variables are the rate of increase in revenues, cost of services and new projects or programs planned during the projection period. Most of the Utility System Fund revenue is generated by water sales (60%), sewer revenue (27%) and charges for services (9%).

REVENUES

The City has been conservative when projecting increases in revenue. Rate increases for Water will be a 3% increase for FY2025 & FY2026 and 2% rate increase in FY2027 and FY2028. For each year a 1% growth increase was included. Wastewater rate increases will be 9% in FY2025 and 8% for FY2026 through FY2028. Future rate increases will be necessary in the upcoming years to cover the rising cost of services and capital projects. All other revenues are projected to increase by 3% each year.

EXPENDITURES

Expenses for the purchase of water and sewer charges are expected to increase 3% each year. Staffing increases are projected, as well as cost of living pay increases. Debt service payments are based on the estimated debt payment schedule. All other expenses are projected to increase by 3% each year.

RESERVE REQUIREMENTS

Per policy a minimum reserve of cash and investments has been established in the Utility System Fund, equal to 180 days of total operating expenses. This requirement is sufficient for protecting the fund's integrity in the event of unexpected losses of revenue or increased operating expenditures or losses due to a hurricane or other natural disaster. Reserve in excess of this minimum may be used for capital or operating items with approval from the City Council. Currently the reserve stands at 233 days.

Natural Gas Fund Long-Term Financial Plan**Natural Gas Fund Long-Term Financial Plan**

| | Budget 2023-2024 | Budget 2024-2025 | Budget 2025-2026 | Projected 2026-2027 | Projected 2027-2028 |
|----------------------------------|---------------------|---------------------|---------------------|------------------------|------------------------|
| Available Beginning Fund Balance | \$655,801 | \$655,801 | \$655,801 | \$655,801 | \$655,801 |
| REVENUES | | | | | |
| Natural Gas Sales | \$2,950,000 | \$2,535,559 | \$2,611,626 | \$2,689,975 | \$2,770,674 |
| Charges for Services | \$392,000 | \$433,439 | \$446,442 | \$459,835 | \$473,630 |
| Interest Income | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other | \$18,450 | \$18,421 | \$18,974 | \$19,543 | \$20,129 |
| Total Revenues | \$3,360,450 | \$2,987,419 | \$3,077,042 | \$3,169,353 | \$3,264,433 |
| EXPENDITURES | | | | | |
| Personnel | \$663,143 | \$661,325 | \$681,165 | \$701,600 | \$722,648 |
| Contracts & Services | \$154,900 | \$175,900 | \$181,177 | \$186,612 | \$192,211 |
| Supplies , Travel & Training | \$1,166,294 | \$1,166,794 | \$1,201,798 | \$1,237,852 | \$1,274,987 |
| Maintenance | \$397,947 | \$457,947 | \$471,685 | \$485,836 | \$500,411 |
| Capital Outlay | \$55,000 | \$55,000 | \$56,650 | \$58,350 | \$60,100 |
| Transfers | \$923,166 | \$470,453 | \$484,567 | \$499,104 | \$514,077 |
| Total Expenditures | \$3,360,450 | \$2,987,419 | \$3,077,042 | \$3,169,353 | \$3,264,433 |
| Ending Fund Balance | \$655,801 | \$655,801 | \$655,801 | \$655,801 | \$655,801 |
| STAFFING VARIABLE | | | | | |
| Full Time Equivalent Positions | 8.0 | 8.0 | 8.0 | 8.0 | 8.0 |
| Average cost per FTE | \$82,893 | \$82,666 | \$85,146 | \$87,700 | \$90,331 |

Projection Assumptions

Revenues for the Natural Gas Fund long-term financial plan are projected at conservative levels and are compared to expenditure increase estimates. The primary variables are the rate of increase in revenues, cost of services and new projects or programs planned during the projection period. Most of the Natural Gas Fund revenue is generated by natural gas sales (95%), and line installations-connection fees (4%) and other fees (1%).

REVENUES

The City has been conservative when projecting increases in revenue. There was no rate increase for Natural Gas in FY2024 with future rate increases projected through FY2028.

EXPENDITURES

Expenses for the purchase of natural gas are expected to increase 3% each year. Staffing increases and cost of living pay increases are projected annually. Debt service payments are based on the estimated debt payment schedule. All other expenses are projected to increase by 3% each year.

RESERVE REQUIREMENTS

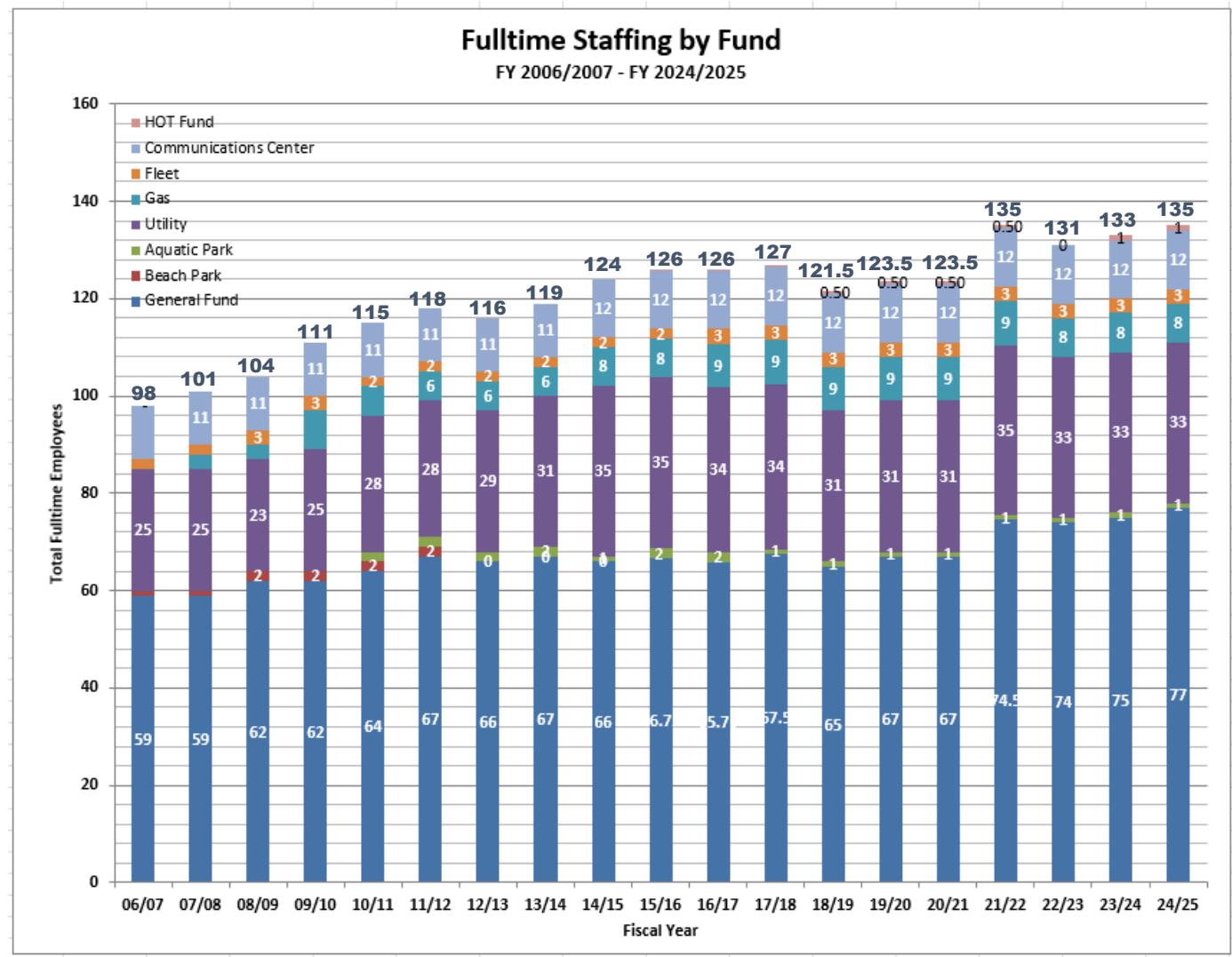
A minimum reserve requirement of cash and investments has been established in the Natural Gas Fund, equal to 180 days of the total operating expenses. This requirement is sufficient for protecting the fund's integrity in the event of unexpected losses of revenue or increased operating expenditures or losses due to a hurricane or other natural disaster. Reserves more than this minimum may be used for capital or operating items with approval from the City Council.

APPENDIX D – AUTHORIZED POSITIONS

| Employee Authorized Positions -- FY 2024-2025 | | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|--|----|-----------------|-----------------|-----------------|-----------------|
| <i>General Fund Departments</i> | | | | | |
| City Council | | | | | |
| Part-time | 5 | 5 | 5 | 5 | |
| Human Resources | | | | | |
| Full-time | 0 | 0 | 1 | 1 | |
| Municipal Court | | | | | |
| Full-time | 3 | 3 | 3 | 3 | |
| Part-time | 2 | 2 | 2 | 2 | |
| Finance | | | | | |
| Full-time | 4 | 5 | 5 | 4 | |
| City Secretary | | | | | |
| Full-time | 3 | 2 | 2 | 1 | |
| City Manager | | | | | |
| Full-time | 2 | 2 | 2 | 3 | |
| Information Technology | | | | | |
| Full-time | 2 | 2 | 2 | 2 | |
| Part-time | 0 | 1 | 1 | 1 | |
| Police - Administration | | | | | |
| Full-time | 4 | 4 | 4 | 5 | |
| Police - Patrol | | | | | |
| Full-time | 19 | 18 | 19 | 19 | |
| Police - CID | | | | | |
| Full-time | 7 | 7 | 7 | 7 | |
| Police - Code Enforcement | | | | | |
| Full-time | 2 | 2 | 2 | 3 | |
| Building & Development - Admin. & Insp. | | | | | |
| Full-time | 8 | 8 | 6 | 7 | |
| Building Operations & Maintenance | | | | | |
| Full-Time | 0 | 0 | 1 | 1 | |
| Streets & Drainage | | | | | |
| Full-time | 8 | 7 | 7 | 7 | |

| Employee Authorized Positions -- FY 2024-2025 | | | | |
|--|-----------------|-----------------|-----------------|-----------------|
| | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
| Parks & Leisure | | | | |
| Full-time | 14 | 14 | 14 | 14 |
| Fleet Management | | | | |
| Fleet Management | | | | |
| Full-time | 3 | 3 | 3 | 3 |
| Utilities Fund | | | | |
| Water Storage & Distribution | | | | |
| Full-time | 19 | 17 | 16 | 16 |
| Wastewater Collection & Treatment | | | | |
| Full-time | 9 | 10 | 10 | 10 |
| Utility Customer Service | | | | |
| Full-time | 6 | 6 | 7 | 7 |
| Natural Gas Distribution | | | | |
| Natural Gas System | | | | |
| Full-time | 9 | 8 | 8 | 8 |
| Part-time | 1 | 2 | 2 | 2 |
| Community Aquatic Center | | | | |
| Community Aquatic Center | | | | |
| Full-time | 1 | 1 | 1 | 1 |
| Part-time | 26 | 31 | 32 | 33 |
| City/County Communications | | | | |
| City/Co. Communications | | | | |
| Full-time | 12 | 12 | 12 | 12 |
| Hotel Occupancy Tax Fund | | | | |
| Hotel Occupancy Tax Fund | 0 | 0 | 1 | 1 |
| TOTAL FULL-TIME EMPLOYEES | 135 | 131 | 133 | 135 |
| TOTAL PART-TIME EMPLOYEES | 34 | 41 | 42 | 43 |

APPENDIX E—FULLTIME STAFFING BY FUND



APPENDIX F—PERSONNEL

PAY STRUCTURE

CIVIL SERVICE PAY STRUCTURE

| POLICE | MAXIMUM | MINIMUM |
|-------------------|----------|-----------|
| Officer | \$54,698 | \$81,416 |
| Detective | \$57,467 | \$86,588 |
| Lieutenant | \$66,645 | \$100,415 |
| Captain | \$73,563 | \$110,840 |
| Chief | \$98,934 | \$149,067 |

NON-CIVIL SERVICE GRADE AND PAY STRUCTURE

| PAY GRADE | PAY CYCLE | MAXIMUM | MINIMUM |
|-----------|-----------|-----------|-----------|
| 1 | Annual | \$24,820 | \$37,398 |
| 2 | Annual | \$26,077 | \$39,291 |
| 3 | Annual | \$27,397 | \$41,280 |
| 4 | Annual | \$28,784 | \$43,370 |
| 5 | Annual | \$30,241 | \$45,566 |
| 6 | Annual | \$31,772 | \$47,872 |
| 7 | Annual | \$33,381 | \$50,296 |
| 8 | Annual | \$35,071 | \$52,842 |
| 9 | Annual | \$36,846 | \$55,517 |
| 10 | Annual | \$38,711 | \$58,328 |
| 11 | Annual | \$40,671 | \$61,281 |
| 12 | Annual | \$42,730 | \$64,383 |
| 13 | Annual | \$44,893 | \$67,642 |
| 14 | Annual | \$47,166 | \$71,067 |
| 15 | Annual | \$49,554 | \$74,665 |
| 16 | Annual | \$52,063 | \$78,444 |
| 17 | Annual | \$54,698 | \$82,416 |
| 18 | Annual | \$57,467 | \$86,588 |
| 19 | Annual | \$60,377 | \$90,971 |
| 20 | Annual | \$63,433 | \$95,577 |
| 21 | Annual | \$66,645 | \$100,415 |
| 22 | Annual | \$73,563 | \$110,840 |
| 23 | Annual | \$81,200 | \$122,347 |
| 24 | Annual | \$89,629 | \$135,048 |
| 25 | Annual | \$98,934 | \$149,067 |
| 26 | Annual | \$109,205 | \$164,542 |
| 27 | Annual | \$120,542 | \$181,624 |
| 28 | Annual | \$133,055 | \$200,479 |
| 29 | Annual | \$146,868 | \$221,291 |
| 30 | Annual | \$162,115 | \$244,264 |

APPENDIX G—GLOSSARY OF TERMS

Accounts Payable A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government (but not including amounts due to other funds of the same government or to other governments).

Accounts Receivable An asset account reflecting amounts owed by private individuals or organizations for goods and services furnished by a government.

Accrual Basis Accrual basis accounting provides for recording revenues when earned and expenses when incurred.

Ad Valorem A tax based on the value of real (land and buildings) and personal (equipment and furniture) property.

Adopted Budget An adopted budget, as used in the fund summaries and department and program summaries with the budget document, represents the 2024-2025 budget as originally adopted by the City Council.

Amended Budget Amended budget, as used throughout the budget document, represents the original budget plus any amendments passed by single vote after the adoption of the current budget.

Agency Fund A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or funds e.g. Utility Surcharge fund.

Appropriation A legal authorization granted by a legislative body (City Council) to make expenditures and to incur obligations for designated purposes. This may be done through a single vote.

Arbitrage The investment of bond proceeds in higher yielding securities, resulting in interest revenue in excess of interest costs.

Assessed Valuation A valuation set upon real estate or other property by a government as a basis for levying taxes. (Note: Property values are established by the Aransas County Appraisal District.)

Assets Resources owned or held by the City, which have monetary value.

Audit/Annual Comprehensive Financial Report A comprehensive review of the manner in which the government's resources were actually utilized. The main purpose of an audit is to issue an opinion over the presentation of financial statements and to test the controls over the safekeeping of assets while making any recommendations for improvements where necessary.

Balance Sheet The basic financial statement, which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

Balanced Budget The expenses/expenditures do not exceed the budgeted revenue of a fund.

Basis of Accounting A term used to refer to when revenues, expenditures, expenses, and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements.

Basis of Budgeting the method used to determine when revenues and expenditures are recognized for budgetary purposes.

Bid Formal quotation, based on common specifications, for the provision of goods or services. Opened at public meeting for consideration and award.

Bond A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

Bonded Debt That portion of indebtedness represented by outstanding bonds.

Budget A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budget Amendment To amend or increase the original adopted budget of the governmental entity by members of the governmental entity's board or council. This may be done with a single vote.

Budget Calendar The schedule of key dates or milestones, which the City departments follow in the preparation, adoption, and administration of the budget.

Budget Document The instrument used by the budget-making authority to present a comprehensive program to the City Council.

Capital Expenditures/Outlays Expenditures that result in the acquisition of or addition to fixed assets that are priced more than \$5,000 and have a life span in excess of one year.

Capital Improvement Program (CIP) The process of planning, monitoring, programming, and budgeting over a multi-year period used to allocate the City's capital moneys.

Capital Projects Fund A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Certificates of Obligations (CO's) Similar to general obligation bonds except the certificates require no voter approval.

Component Unit Legally separate organization to which the elected officials of the primary government are financially accountable.

Contractual Services The costs related to services performed for the City by individuals, businesses, or utilities.

CDBG An acronym for Community Development Block Grant, which is an annual federal grant that can be used to revitalize neighborhoods and expand affordable housing.

CUSIP An acronym for Committee on Uniform Securities Identification Procedures and is a unique identifier of a specific, publicly traded security.

Cost The amount of money or other consideration exchanged for goods or services. Costs may be incurred even before money is paid; that is, as soon as liability is incurred. Ultimately, however, money or other consideration must be given in exchange.

Current Assets Those assets that are available or can be made readily available to finance current operations or to pay current liabilities. Those assets that will be used up or converted into cash within one year. Some examples are cash, temporary investments, and taxes receivable, which will be collected within one year.

Current Liabilities Debt or other legal obligation arising out of transactions in the past, which must be liquidated, renewed, or refunded within one year.

Debt Service Fund A fund used to account for the moneys set aside for the payment of interest and principal to holders of the City's general obligation and revenue bonds, the sale of which finances long-term capital improvements, such as facilities, streets and drainage, parks, and water/wastewater systems.

Depreciation All costs associated with the acquisition of fixed assets are expensed over the expected useful life of the asset.

Encumbrances Commitments related to unperformed contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed. Capital encumbrances may be rolled over to the next fiscal year. Operating encumbrances expire at year end.

Enterprise Fund A fund established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Expenditures Decreases in net financial resources in a Governmental Fund. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

Fees charges for services specific to the customer.

Fiscal Year A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. Rockport's is October-September.

FTE An acronym for full time equivalent. A measurement of staffing. One FTE is a 40-hour per week position. A part-time position working 20 hours per week or a temporary part-time position would be $\frac{1}{2}$ FTE.

Fixed Assets Long-lived tangible assets such as land, buildings, building improvements, machinery, and equipment.

Franchise A special privilege granted by a government, permitting continued use of public property, such as city streets, undeveloped rights of way, and usually involving the elements of monopoly and regulation. Franchises may be exclusive or non-exclusive.

Franchise Fee A fee paid by public service utilities for use of public property in providing their services.

Fund A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, together with all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance The difference assets and liabilities, referred to as fund equity.

GAAP Generally Accepted Accounting Principles.

General Fund The fund used to account for all financial resources, except those required to be accounted for in another fund. The General Fund is tax supported.

General Ledger A record containing the accounts needed to reflect the financial position and the results of operations of a government. In double entry bookkeeping, the debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

General Obligation Bonds backed by the full faith and credit of the issuing government. In issuing its general obligation bonds, the City pledges to levy whatever property tax is needed to repay the bonds for any particular year. Bonds cannot be issued without voter approval and are usually issued with maturities of between 15 and 30 years.

GFOA Government Finance Officers Association. A professional association of state/provincial and local finance officers dedicated to sound management of government financial resources.

Governmental Funds Those funds through which most governmental functions typically are financed. The acquisition use and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects, and Debt Service funds).

Grant A contribution by a government or other organization to support a particular function. Grants may be classified as categorical or block depending upon the amount of discretion allowed the grantee.

High Priority projects, while important, are to be accomplished if funds are available. Council Members are more personally involved in the Top Priority projects, with some partnership in the High Priority projects.

Infrastructure The underlying permanent foundation or basic framework, e.g. streets, water, sewer, public buildings, and parks.

Liabilities Debt or other legal obligation arising out of transactions in the past, which must be liquidated, renewed, or refunded.

Maintenance The upkeep of physical properties in condition for use or occupancy. Examples are inspecting equipment to detect defects and making repairs.

Modified Accrual Basis Under modified accrual basis, revenues susceptible to accrual are accrued. Revenues are considered to be susceptible to accrual if they are both measurable and available to finance governmental operations during the current fiscal year.

Operating Budget Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of the City are controlled. State law requires the use of annual operating budgets.

Ordinance A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

Personnel Services The costs associated with compensating employees for their labor. This includes salaries and fringe benefits.

Proprietary Funds are used to account for a government's ongoing operations and activities similar to those found in the private sector. These include: Water/Wastewater, Gas, Internal Service, etc.

Purchase Order A document that authorizes delivery of specified merchandise or rendering of certain services and making of a charge for them.

Reserve An account used to indicate that a portion of fund resources is restricted for a specific purpose or is not available for appropriation and subsequent spending.

Revenues Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers.

RFP Request for Proposal. **RFQ** Request for Quote.

Special Assessment A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed primarily to benefit those properties e.g. sidewalks, curbs and gutters, sewer service.

Special Revenue Fund A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes e.g. Municipal Court Technology Fund

Supplemental A budget request submitted during the budget process for a new program or an increase to current programs or services above the current budget level.

Supplies A cost category for minor items (individually priced at less than \$5,000) required by departments to conduct their operations.

Taxes Compulsory charges levied by a government for financing services performed for the common benefit.

Tax "Anticipation" Notes are backed by the taxing power of the City and have a maximum maturity up to seven years.

Top Priority projects have a major impact on the community and a significant amount of the City's budget dollars are put toward the projects.

Utility Rates are based on independent Cost of Service Study and are designed to equitably ~~pay~~ for Utility fixed and operating costs.

APPENDIX H—ACRONYMS LISTING

| | |
|---|---|
| ACCRD – Aransas County Conservation and Reclamation District | R-F – Rockport Fulton |
| ACISD – Aransas County Independent School District | ROW – Right of Way |
| ACND – Aransas County Navigation District | RRC – Railroad Commission |
| ACFR – Annual Comprehensive Financial Report | SSO – Sanitary Sewer Overflow/Excursion) |
| ARPA - American Rescue Plan Act | SCADA - Supervisory Controlled and Data Acquisition |
| CID – Criminal Investigation Division | TDEM - Texas Department of Emergency Management |
| CIP – Capital Improvement Project | TCDP – Texas Community Development Projects |
| CNG – Compressed Natural Gas | TCEQ – Texas Commission on Environmental Quality |
| CO – Certificates of Obligations | TML – Texas Municipal League |
| COG – Council of Governments | TMRS – Texas Municipal Retirement System |
| FEMA – Federal Emergency Management Administration | TPWD – Texas Parks and Wildlife Department |
| FTE – Full Time Equivalent | TXDOT – Texas Department of Transportation |
| FY – Fiscal Year | UTMSI – University of Texas Marine Science Institute |
| GAAP – Generally Accepted Accounting Principles | YTD – Year-to-Date |
| GFOA – Government Finance Officers Association | |
| I&S – Interest and Sinking | |
| IT – Information Technology | |
| NERR – National Estuarine Research Reserve | |
| NOAA – National Oceanic and Atmospheric Administration | |
| PO – Purchase Order | |
| PT – Part Time | |
| PW – Public Works | |