

CITY OF TEMPLE, TEXAS



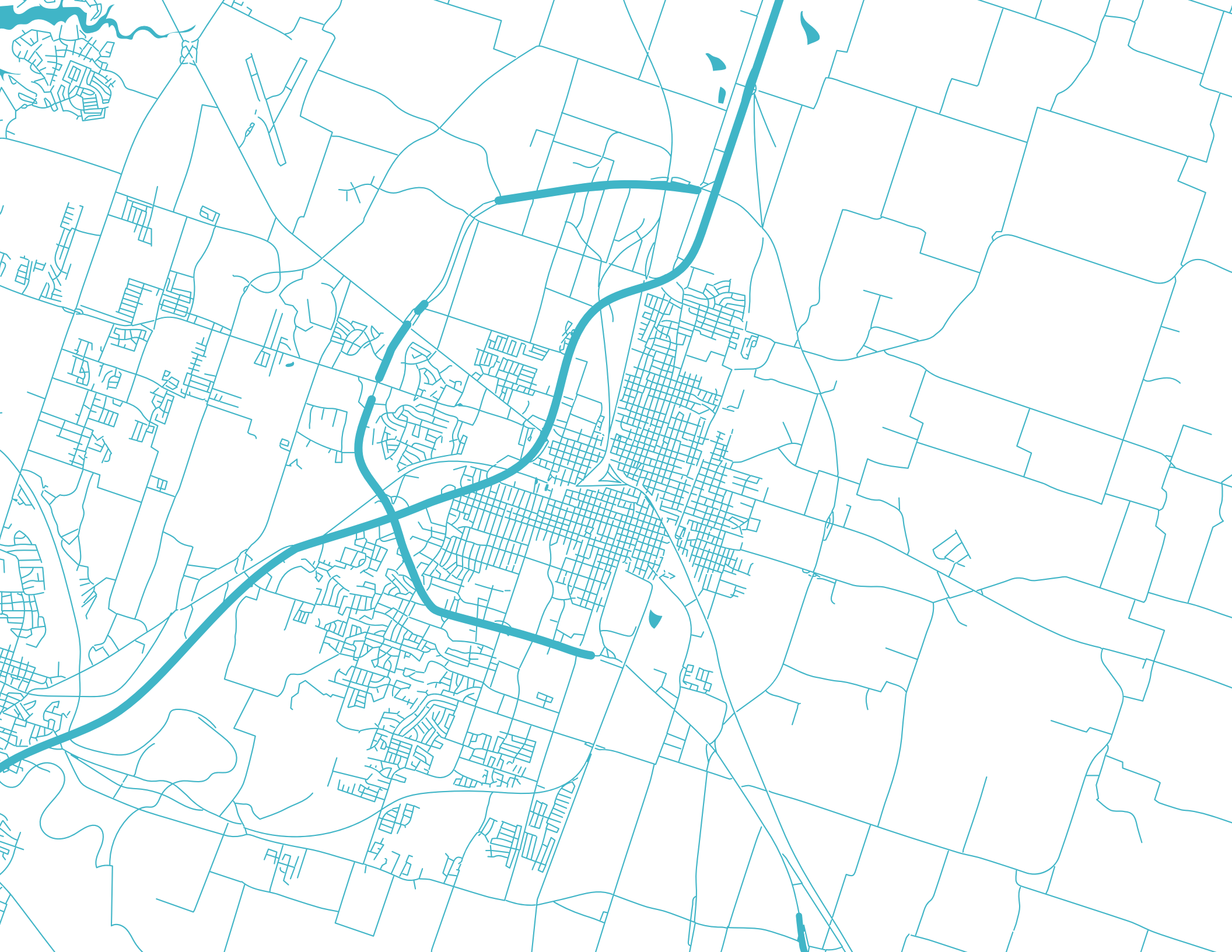
Santa Fe Market Trail

Let's  
EAT!

YARD

ADOPTED BUDGET

2022



OCTOBER 1, 2021 – SEPTEMBER 30, 2022

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$3,067,556, which is a 8.84% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,257,535.

The record vote of each member of the governing body by name voting on the adoption of FY 2021-2022 Budget was as follows:

City Council	For	Against
<b>Tim Davis</b> , Mayor	✓	
<b>Jessica Walker</b> , Council Member – District 1	✓	
<b>Judy Morales</b> , Mayor Pro-Tempore – District 2	✓	
<b>Susan Long</b> , Council Member – District 3	✓	
<b>Wendell Williams</b> , Council Member – District 4	✓	

In accordance with Section 140.0045 of the Local Government Code, which requires the itemization of certain expenditures by a political subdivision, the City of Temple is expected to expend for the year ended September 30, 2021 and has budgeted for FY 2022 the following amounts, respectively:

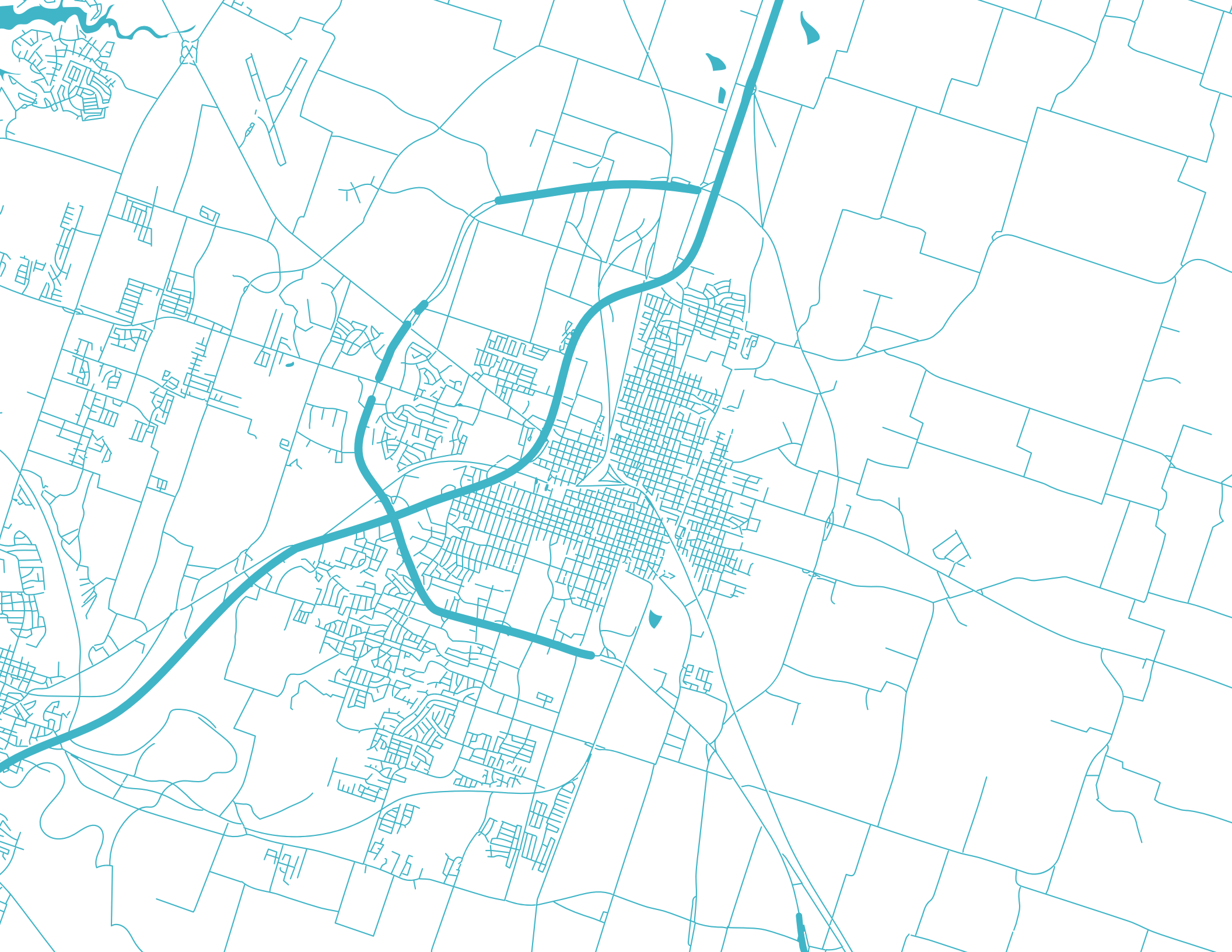
- Notice required by law to be published in a newspaper: \$36,850 and \$39,450
- Lobbying activities: \$170,200 and \$170,200

The municipal property tax rates for the preceding fiscal year, and each property tax rate that has been adopted or calculated for the current fiscal year, include:

Fiscal Year	2020-2021	2021-2022
Tax Year	2020	2021
<b>Adopted Operating Rate</b>	\$0.300000	\$0.303000
<b>Adopted Debt Rate</b>	\$0.352500	\$0.337000
<b>Total Adopted Rate</b>	\$0.652500	\$0.640000
<b>No-New Revenue Tax Rate</b>	\$0.625200	\$0.609000
<b>No-New Revenue Operating Rate (M&amp;O)</b>	\$0.466700	\$0.458800
<b>Voter-Approval Operating Rate (M&amp;O)</b>	\$0.483000	\$0.474800
<b>Debt Rate (I&amp;S)</b>	\$0.352500	\$0.337000
<b>Voter-Approval Tax Rate</b>	\$0.668700	\$0.660600

The total amount of outstanding municipal debt obligations (principal & interest) is as follows:

Type of Debt	Total Outstanding	Current Year Debt
<b>Property Tax Supported</b>	\$241,440,000	\$18,494,249
<b>Self-Supporting Debt</b>	\$19,135,000	\$3,287,216
<b>Total Debt</b>	\$260,575,000	\$21,781,465



# INTRODUCTION



Twenty-seven dollars for an acre of land seemed like a lot of money in 1881, but that's what the Gulf, Colorado & Santa Fe Railway Company paid Jonathan Ewing Moore for 181 acres of his family's farm. The railroad needed a central junction point for the hundreds of miles of track beginning to spread throughout the state.

Trains brought prospective buyers from five different cities to a land auction held on June 29, 1881. In true Texas style, a party and a barbecue highlighted the event. Everyone in attendance that day witnessed the birth of a town, named after the railroad's chief engineer Bernard M. Temple, the man responsible for building the tracks through Bell County.

The Gulf, Colorado & Santa Fe Railway quickly became a major employer for Temple, even building a hospital for its workers in 1891. In early 1892, Dr. Arthur Carroll Scott & Dr. Raleigh R. White, Jr. arrived in Temple to work in that hospital. The doctors saw a need for medical services that reached beyond the railroad workers, to include the town residents. In 1904, the doctors opened the Temple Sanitarium, which gave rise to one of the fastest-growing healthcare systems in the 20th century, Baylor Scott & White Health.

Temple is a city built on success stories like that of the two visionary doctors. McLane Company and Wilsonart International located their world headquarters here, because the founders of these enterprises built their legacy in Temple. Baylor Scott & White Health continues its phenomenal growth today after a multi-million-dollar expansion of their facility in the city. Its alignment with Texas A&M University Health Science Center as a teaching hospital provides unique educational opportunities for medical students offered only in Temple.

These organizations are just a part of Temple's solid economic foundation. Diversity remains a driving force in the city's thriving billion-dollar business sector, composed of a strong industrial base of manufacturing, medical services and education. With the major cities of Dallas, Houston, Austin and San Antonio less than three hours away,

Temple's strategic location continues to lure in new businesses who want to be in the center of Texas. In fact, 84 percent of the state's population lives within three hours of the Temple city limits.

Today, 138 years after its birth, Temple continues to grow and adapt to uniquely offer its residents the best aspects of two worlds: the conveniences of big-city dwelling with the atmosphere of a small town. It's affordability and central location continues to draw in newcomers looking to provide a better quality of life for their families. A home to visionaries and dreamers who saw the fulfillment of their aspirations, Temple offers a bright future to those fortunate enough to live within this community of growth and opportunity.





**Tim Davis** – Mayor



**Jessica Walker**  
District 1



**Judy Morales**  
Mayor Pro-Tempore,  
District 2

City Staff	
<b>Brynn Myers</b>	City Manager
<b>Erin Smith</b>	Assistant City Manager
<b>David Olson</b>	Assistant City Manager
<b>Traci L. Barnard, CPA</b>	Director of Finance
<b>Kathy Davis</b>	City Attorney
<b>Jana Lewellen</b>	City Secretary

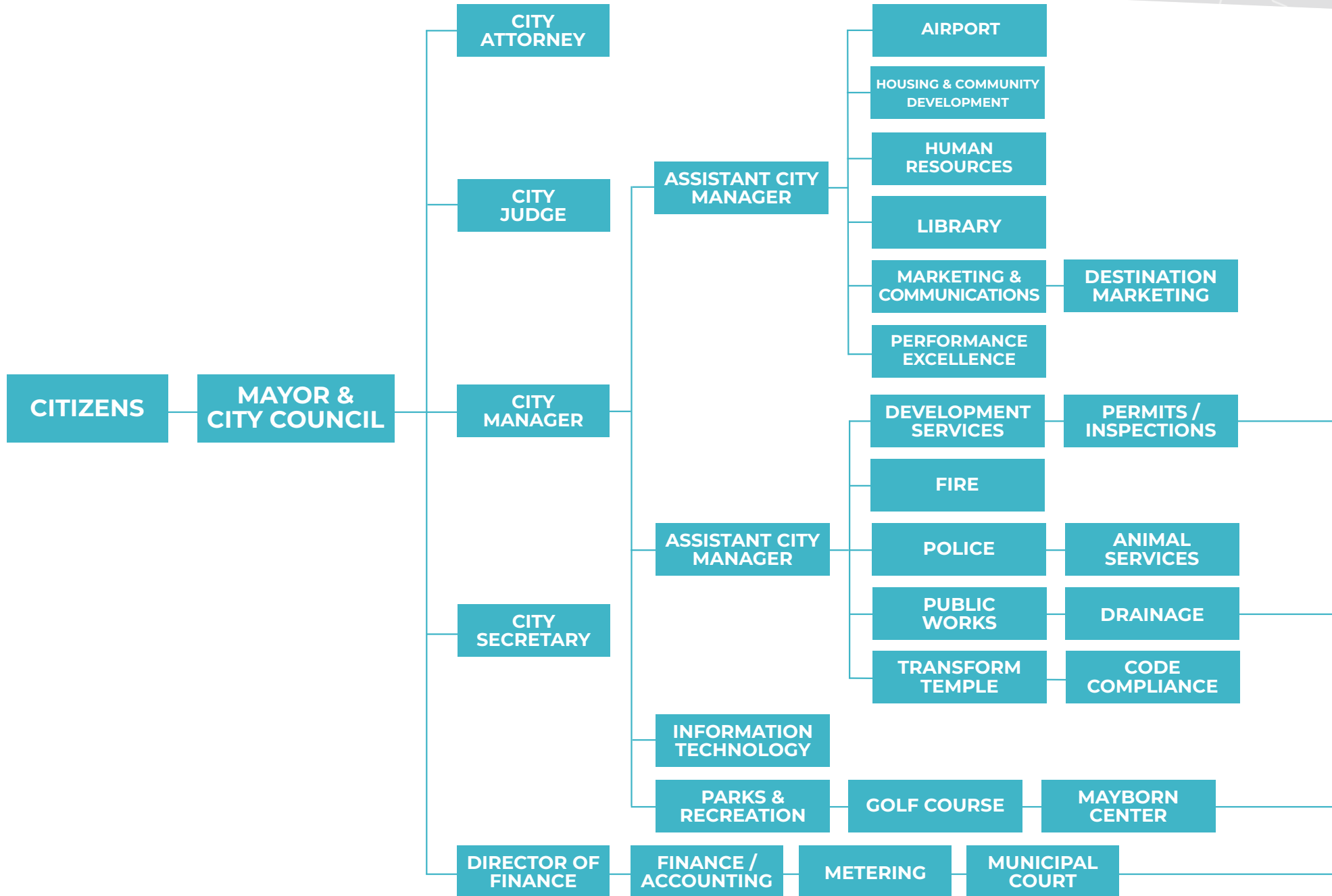


**Susan Long**  
District 3

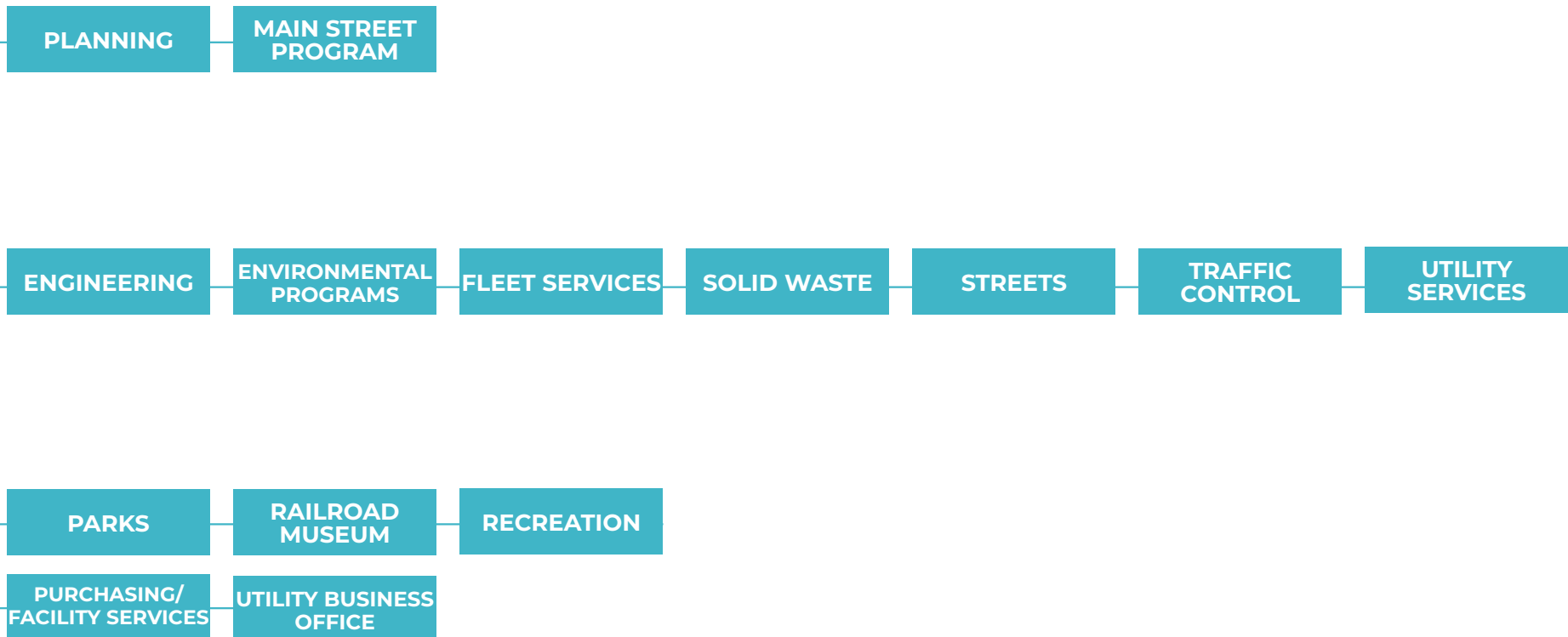


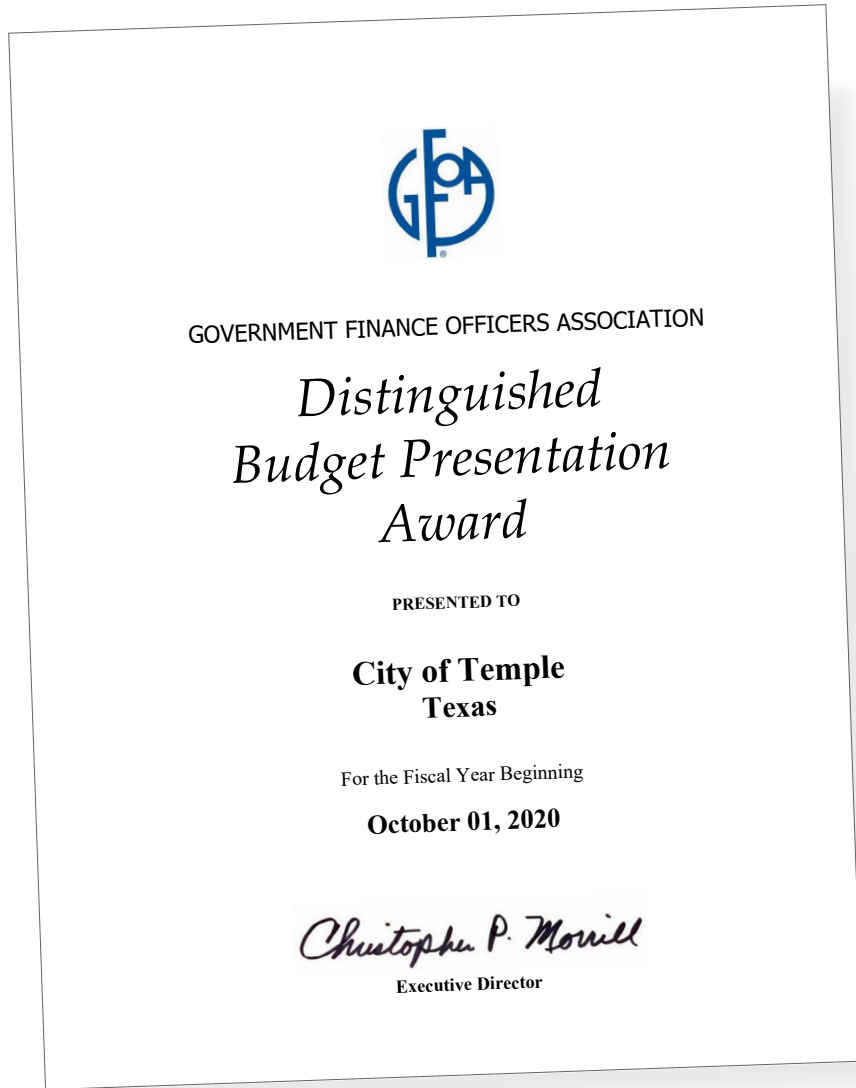
**Wendell Williams**  
District 4

# ORGANIZATION CHART









The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Temple, Texas for its annual budget for the fiscal year beginning October 1, 2020. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

<b>Budget &amp; Reporting Team</b>	
<b>Traci L. Barnard, CPA</b>	Director of Finance
<b>Melissa Przybylski, CPA</b>	Assistant Director of Finance
<b>Stacey Reisner, CPA</b>	Treasury & Debt Division Director
<b>Jennifer Emerson, CGFO</b>	Budget Division Director
<b>Sherry Pogor</b>	Financial Analyst II
<b>Erica Glover, CGFO</b>	Financial Analyst
<b>Robby Schimmels</b>	Financial Analyst
<b>Laura Tye</b>	Executive Assistant

# TABLE OF CONTENTS



**MESSAGE FROM THE CITY MANAGER** **15**

**USER'S GUIDE** **19**

**STRATEGIC PLAN** **27**

**FINANCIAL PLAN** **49**

**ANNUAL BUDGET** **113**

**GENERAL FUND**

Revenues & Expenditures . . . . . 120

**Airport**

Airport . . . . . 132

**General Government**

City Attorney . . . . . 134  
 City Council . . . . . 135  
 City Manager . . . . . 136  
 City Secretary . . . . . 137  
 Economic Development . . . . . 138  
 Facility Services . . . . . 139  
 Finance . . . . . 140  
 Fleet Services . . . . . 142  
 Housing & Community Development . . . . . 144  
 Human Resources . . . . . 145  
 Information Technology Services . . . . . 146  
 Marketing & Communications . . . . . 148  
 Performance Excellence . . . . . 150  
 Permits/Inspections . . . . . 151

Planning & Development . . . . . 152  
 Purchasing . . . . . 153  
 Special Services . . . . . 154

**Highways & Streets**

Engineering . . . . . 156  
 Streets . . . . . 158  
 Traffic Control . . . . . 159

**Parks & Recreation**

Golf Course . . . . . 160  
 Library . . . . . 162  
 Parks . . . . . 164  
 Parks & Recreation – Administration . . . . . 166  
 Recreation . . . . . 168

**Public Safety**

Animal Services . . . . . 170  
 Code Compliance . . . . . 172  
 Public Safety Communications . . . . . 174  
 Fire & Rescue . . . . . 175  
 Municipal Court . . . . . 176  
 Police . . . . . 178

**Solid Waste**

Solid Waste . . . . . 180

**Other**

Capital . . . . . 182  
 Debt Service . . . . . 183  
 Transfers Out . . . . . 184

**WATER & WASTEWATER FUND**

Revenues & Expenditures..... 186  
 Debt Service ..... 189  
 Environmental Programs..... 190  
 Metering.....191  
 Public Works – Administration ..... 192  
 Purchasing..... 194  
 Utility Business Office ..... 195  
 Wastewater Collection..... 196  
 Water Distribution ..... 198  
 Wastewater Treatment ..... 200  
 Water Treatment..... 201

**SPECIAL REVENUE FUND**

**Drainage Fund**

Revenues & Expenditures .....204  
 Drainage .....206  
 Transfers Out.....208

**Federal/State Grant Fund**

Revenues & Expenditures .....209  
 CDBG – Administration.....211  
 CDBG – Crime Prevention ..... 212  
 CDBG – Housing Improvement .....213  
 CDBG – Neighborhood Revitalization..... 214  
 CDBG – Projects.....215  
 Police..... 216

**Hotel/Motel Tax Fund**

Revenues & Expenditures ..... 217  
 Destination Marketing..... 220  
 Mayborn Center ..... 222  
 Railroad & Heritage Museum ..... 224  
 Main Street Program..... 225  
 Debt Service .....226  
 Transfers Out..... 227

**Reinvestment Zone No. 1 Fund**

Revenues & Expenditures ..... 228  
 Reinvestment Zone No. 1 ..... 230

**DEBT SERVICE FUND**

Revenues & Expenditures..... 232  
 Debt Service Fund..... 234

**CAPITAL IMPROVEMENT PROGRAM**

**235**

Definition ..... 236  
 Equipment ..... 239  
 Facilities..... 243  
 Drainage ..... 245  
 Mobility ..... 248  
 Parks ..... 256  
 Public Safety..... 257  
 Utilities..... 261  
 Reinvestment Zone No. 1 ..... 270

**COMBINED BONDED DEBT**

**273**

Combined Bonded Debt Summary ..... 274

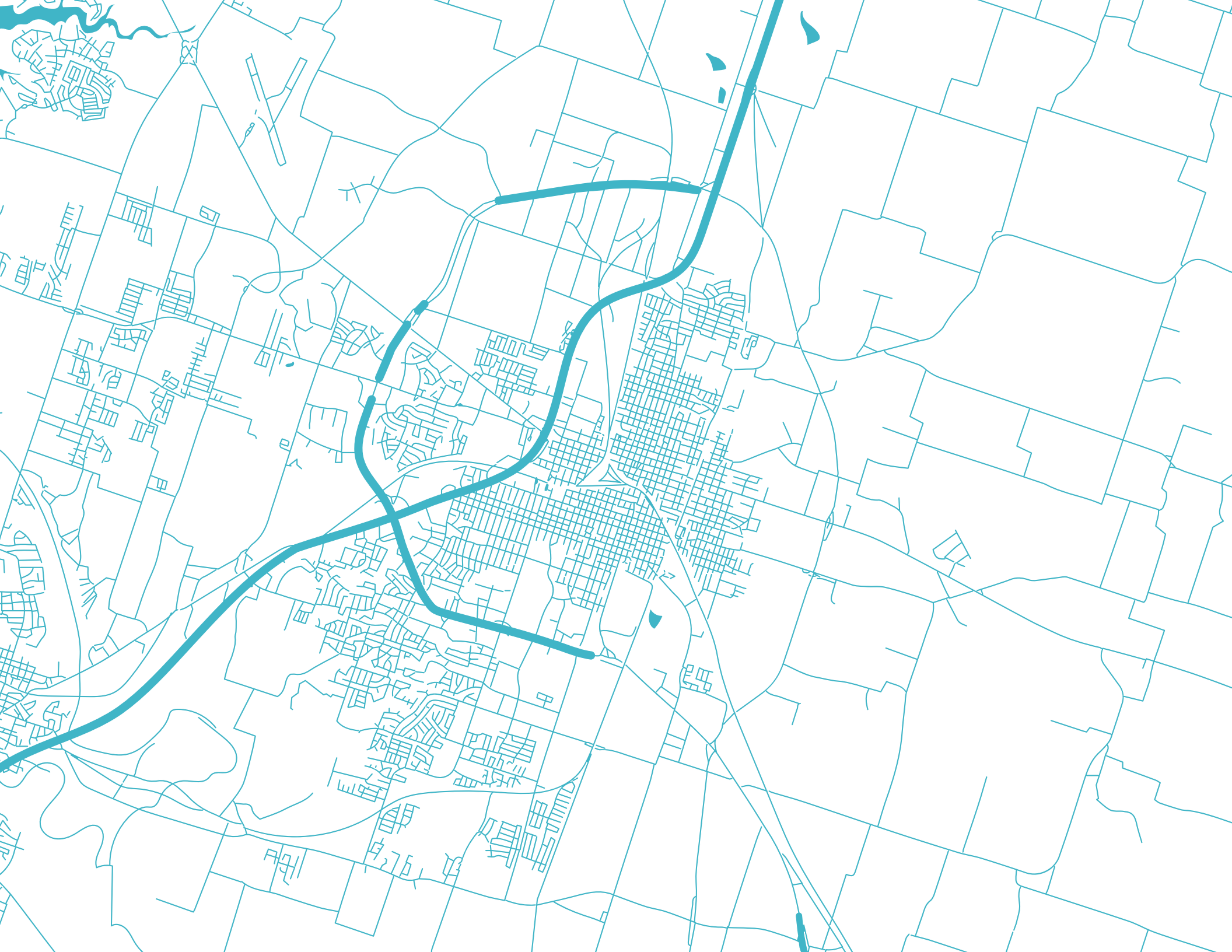
**SUPPLEMENTAL SECTION**

**311**

Adopting Documents .....312  
 Tax Rate Calculation Form ..... 316  
 Fiscal & Budgetary Policy ..... 325  
 Investment Policy ..... 338  
 Acronyms & Glossary ..... 346



**HIGH-PERFORMING ORGANIZATION**



# MESSAGE FROM THE CITY MANAGER



## MESSAGE FROM THE CITY MANAGER

**It is my privilege to present the proposed fiscal year 2022 Business Plan for the City of Temple. This plan is our blueprint to achieve the City's vision of making Temple a place you love to call home. The plan is intended to reflect the community's priorities and will guide the City's decision-making as we strive to provide exceptional services to our community.**

The fiscal year 2022 Business Plan is presented in four key parts; 1) Strategic Plan; 2) Financial Plan; 3) Annual Budget; and 4) Capital Improvement Program and covers a planning period from FY 2022 through FY 2028.

This is the third year we have presented the annual budget in the context of a multi-year business plan. Through this initiative, instead of approaching the budgeting process and work plan development from a single year perspective, as we have traditionally done, the City of Temple committed to being future focused.

We challenged ourselves to look into the future and approach our planning from a longer-term view and to set an intentional direction for the organization. We challenged ourselves to plan for those things that are critical to maintain and enhance the

Temple we love. We challenged ourselves to consider the need for growth, change, and innovation so that the City of Temple will be a city where next generations will also love to call home.

The multi-year planning framework of our Business Plan allows us to be flexible and responsive to changing circumstances while maintaining our focus on intentionally planning for the future.

The strategic and fiscally sound management by Temple's elected officials over the course of many years has served this community well. And once again our community has shown our strength and perseverance through times of crisis. The City's diverse economy, strong and innovative leadership, and our City's sound financial management practices have helped us keep the City financially strong through a worldwide pandemic and historic winter storm.

The 2022 Business Plan is based on an estimated FY 2022 property tax rate of 64.25¢ per \$100 valuation, which is a decrease of 1.00¢ as compared to FY 2021 tax rate of 65.25¢. Rate adjustments are proposed for water, wastewater, and solid waste services.



## MESSAGE FROM THE CITY MANAGER

I want to extend a special word of appreciation to Traci Barnard, Jennifer Emerson, Melissa Przybylski, Sherry Pogor, Erica Glover, Stacey Reisner, Laura Tye, Jess Martin, Robby Schimmels, Stacey Hawkins, and Heather Bates. Without the talent, commitment, dedication, and countless hours of work they carried out in pursuit of this plan, this document would simply not be possible.

I sincerely appreciate every community member who provided their time and input to the process, the Mayor and Council for their leadership, and City staff for their hard work and commitment to this community.

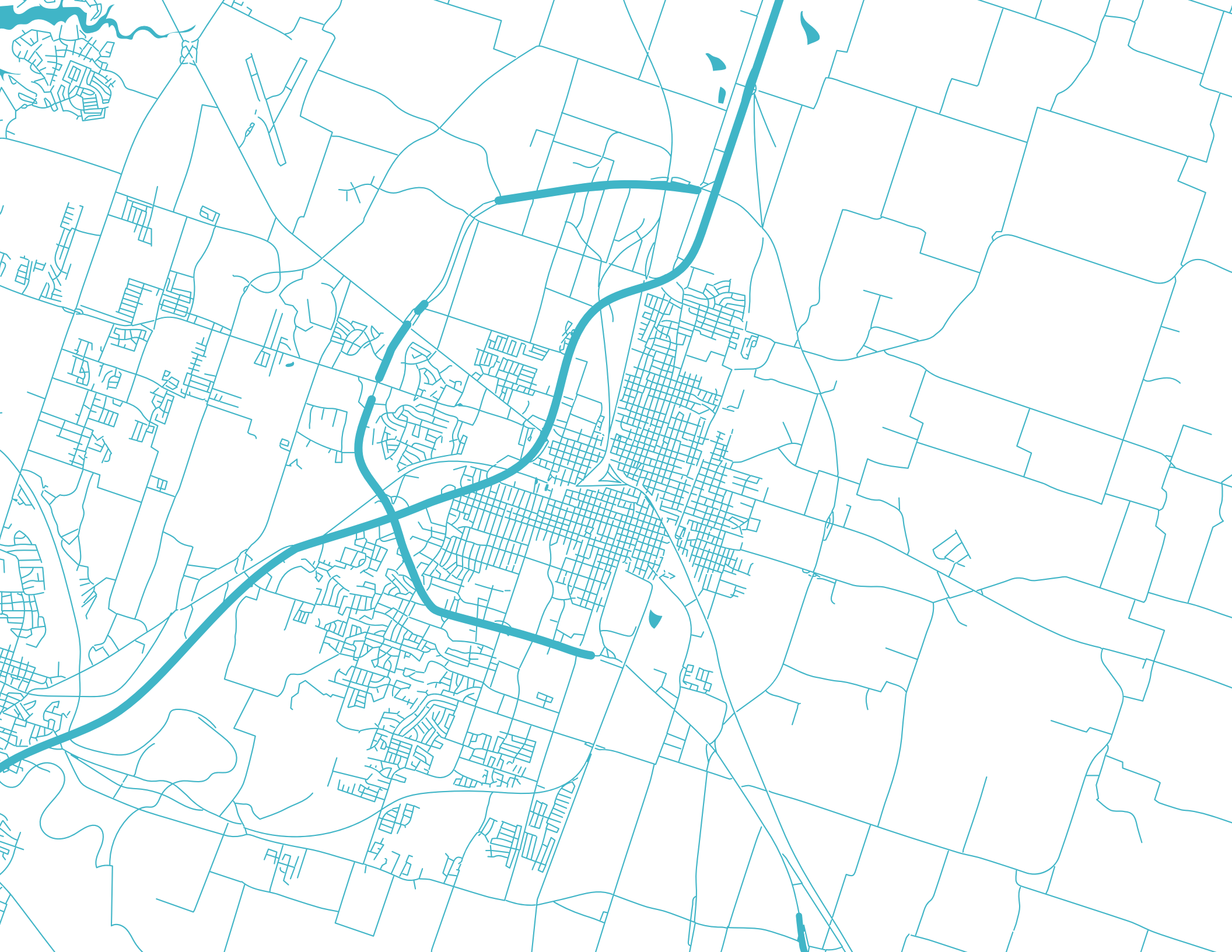
These are extraordinary times, but Temple is an extraordinary place. This plan is our guiding document as we face the challenges and capture the opportunities that lie ahead for the City of Temple.

Respectfully submitted,



**Brynn Myers** – City Manager





# USER'S GUIDE



## DOCUMENT LAYOUT

This budget document is prepared in a format that strives to reduce the level of difficulty for readers not familiar with public budgeting systems, yet still provides comprehensive information useful in communicating the overall financial direction and policy of the City. Each section of the budget document and its contents are described below:

### INTRODUCTION

This section contains cover page information as required by Local Government Code Section 102.007 (Adoption of Budget) and Section 140.0045 (Itemization of Certain Public Notice Expenditures Required in Certain Political Subdivision Budgets). Also, found within this section is a listing of the Mayor and Council Members, the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award, and the City's organizational chart.

### MESSAGE FROM THE CITY MANAGER

The message is a short summary that discusses the focus and vision of how the Business Plan was developed.

### USER GUIDE

The User Guide section contains several key items for readers to understand the City's financial and budgeting process. It explains the budget process, provides a budget calendar, describes all funds that are subject to appropriations, illustrates the department/fund relationship with an exhibit, and explains the basis of accounting and budgeting.

### STRATEGIC PLAN

This section lays out the City's Strategic Plan. This comprehensive plan serves as a management tool that helps the organization align its leadership, resources, and operations in support of achieving the City's vision of making Temple a place you love to call home.

### FINANCIAL PLAN

The Financial Plan links the City's strategic focus areas to a seven-year funding model to ensure that the necessary resources are allocated to the City's goals in order to make their achievement possible. The Financial Plan aligns the City's budget with the five strategic focus areas, estimates available revenue over the seven-year planning period, and identifies the resources needed for the specific initiatives that will help accomplish the strategic goals of the City and drive improvement in each focus area.

### ANNUAL BUDGET

The City is organized by department, and as such, each department is highlighted within the Annual Budget section. Information for each department include descriptive narratives, financial summaries, and a personnel schedule.

### CAPITAL IMPROVEMENT PROGRAM

This section provides a detailed account of each capital improvement project including descriptions.

### SUPPLEMENTAL SECTION

For the proposed budget, this section includes financial and budgetary policy, as well as an acronym listing and glossary.

## FORM OF GOVERNMENT

The City of Temple utilizes a Council-Manager form of government and is organized under the Constitution and Laws of the State of Texas. Temple is a home rule corporation. The City Council is composed of four members with a Mayor elected at-large. The City Council appoints the City Manager, City Attorney, Director of Finance, City Secretary, and the City Judge. These staff members work with the direction of the City Council. All other staff members work with the direction of the City Manager.

The City Manager is the Chief Executive Officer and the head of the administrative branch of the City Government. She is responsible for the proper administration of all affairs of the City.

## BUDGET PROCESS

Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The “operating budget” is the City’s annual financial plan. The City’s fiscal year begins on October 1st and ends on September 30th of each fiscal year. Although the City legally appropriates its budget on an annual basis, the budgeting process includes discussions regarding short-term and long-term financial planning. Therefore, seven-year projections for all funds are included in this document.

The City’s typical budget process occurs over an eight-month period through the collective efforts of department staff members, directors, the City Manager, and the City Council. The budget process is coordinated to identify major policy issues for City Council consideration several months prior to the budget approval date so that proper decisions can be made.

Preparation of the 2022 Budget was comprised of several key steps:

- Virtual Leadership Team Budget Retreat
- Departments Develop Budget Requests
- City Manager Develops Proposed Budget
- City Manager Files Proposed Budget with City Secretary

## BUDGET AMENDMENTS

The budget can be amended at any time during the fiscal year by submitting forms to Finance for review. The City Manager is authorized, without further City Council action, to transfer appropriations within individual department budgets for each fund from line item to line item \$5,000 and greater provided that the total funds appropriated by the City Council for each individual department budget are neither increased nor decreased. The Director of Finance is authorized, without further City Council action, to transfer appropriations within individual department budgets for each fund from line item to line item less than \$5,000 provided that the total funds appropriated by the City Council for each individual department budget are neither increased nor decreased. If an amendment is seeking funding between departments, from contingency accounts, or other financing sources, then the amendment must also be approved by the City Council. Amendments are submitted to City Council at each council meeting. Budget amendments for Council approved projects require only the Director of Finance and City Manager signatures.

## BUDGET CALENDAR

### FEBRUARY

- 8** Virtual Leadership Retreat, Day 1
- 9** Virtual Leadership Retreat, Day 2
- 10** Virtual Leadership Retreat, Day 3

### MARCH

- 4** Council Work Session
- 5** Virtual Leadership Retreat, Day 4
- 18** Council Work Session
- 22-26** OpenGov Training for Budget Operators

### APRIL

- 1** Council Work Session
- 15** Council Work Session
- 16** Department Budgets Due
- 25** City Receives Preliminary Tax Roll

### MAY

- 6** Council Work Session
- 12** CIP - Facility Review
- 19** CIP - Drainage/Transportation Review
- 20** Council Work Session
- 26** CIP - Water/Wastewater Review

### JUNE

- 3** Council Work Session
- 17** Council Work Session
- 24** File Proposed FY 2022 Budget & CIP Documents with City Secretary

### JULY

- 1** Council Work Session  
Schedule Public Hearings on City's Proposed Budget
- 4** Publish Ad - "Notice of Public Hearing on Budget"
- 15** Council Work Session  
Initial Public Hearing on City's Budget
- 25** City Receives Certified Tax Roll

### AUGUST

- 5** Council Work Session  
Council Vote - Proposed Tax Rate  
1st Reading – Approving the Tax Roll & Levying Taxes  
1st Reading – Setting the Tax Rate  
Supplemental Notice of Hearing on Tax Rate Increase and Tax Rate - City's Website  
Notice of Tax Rate - City's Website
- 6** Publish Ad – Provision for the Public Hearing on the Tax Rate  
Publish Ad – "Notice of Public Hearing on Budget"
- 13** Final Public Hearing and Adoption of FY 2021 Budget  
2nd and Final Reading – Approving the Tax Roll & Levying Taxes  
2nd and Final Reading – Setting the Tax Rate

## CITY FUND STRUCTURE

The accounts of the City are organized and operated on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances or retained earnings, revenues and expenditures or expenses. The various funds are grouped by category and type in the financial statements. The City maintains the following fund types within two broad fund categories – Governmental Fund and Proprietary Fund.

### GOVERNMENTAL FUND TYPES

Governmental funds are those through which most governmental functions of the City are financed.

The acquisition, use, and balances of the City's expendable financial resources, and the related current liabilities (except those, if any, which should be accounted for in proprietary or fiduciary funds) are accounted for through governmental funds. The measurement focus is upon determination of financial position and changes in financial position, rather than upon net income determination. The following governmental fund types are maintained by the City:

- I. **General Fund** – The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in other funds.
- II. **Special Revenue Funds** – Special revenue funds are used to account for the proceeds of certain specific revenue sources that are legally restricted to expenditures for specified purposes. The individual special revenue funds are:
  - A. **Hotel/Motel Tax Fund** – Levy and utilization of Hotel/Motel occupancy tax, Civic Center revenues, and Railroad Museum revenues.
  - B. **Reinvestment Zone No. 1 Fund** – Ad Valorem taxes levied on and used in a designated zone.

C. **Federal/State Grant Fund** – Operations of projects utilizing federal and state grant funds.

D. **Drainage Fund** – Levy and utilization of a municipal drainage fee.

III. **Debt Service Fund** – The Debt Service Fund is used to account for the accumulation of, resources for, and payment of general long-term debt principal, interest, and related cost.

Exhibit 1 on page 24 illustrates the relationship between governmental fund types and the different departments within the City.

### PROPRIETARY FUND TYPES

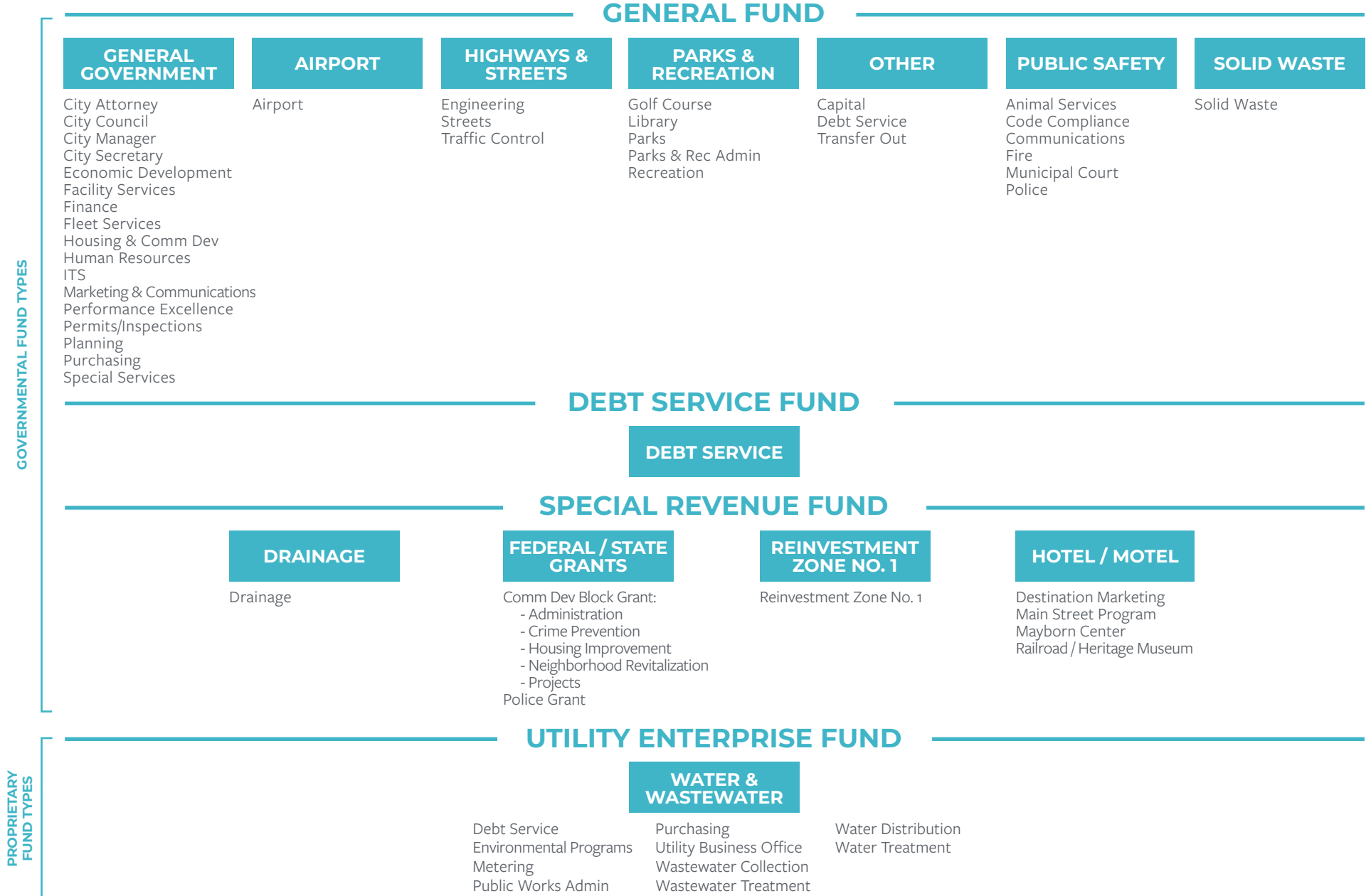
Proprietary funds are used to account for the City's ongoing organizations and activities, which are similar to those found in the private sector. The measurement focus is upon determination of net income and capital maintenance. The following proprietary fund type is maintained by the City:

I. **Enterprise Fund** – Enterprise funds are used to account for operations (1) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City has one enterprise fund, as follows:

A. **Water and Wastewater Enterprise Fund** – Water and wastewater services provided to residents of the City.

Exhibit 1 on page 24 illustrates the relationship between proprietary fund types and the different departments within the City.

## EXHIBIT I: DEPARTMENT/FUND RELATIONSHIP





## BASIS OF ACCOUNTING

Basis of accounting refers to the time at which revenues and expenditures or expenses, and the related assets and liabilities, are recognized in the accounts and reported in the financial statements. Governmental funds and agency funds are accounted for using the modified accrual basis of accounting.

### REVENUE AND EXPENDITURES

Under the modified accrual basis of accounting, revenues are recorded when susceptible-to-accrual (i.e., both available and measurable). Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, if measurable, are generally recognized when the related fund liability is incurred. Exceptions to this general rule include the unmatured principal and interest on general obligation long-term debt, which is recognized when due, and accrued vacation and sick leave, which is included in the General Long-Term Debt Account Group. These exceptions are in conformity with "generally accepted accounting principles" (GAAP).

Property tax revenues are recognized when they become available. In this case, available means when due, or past due and receivable within the current period and collected within the current period or soon enough thereafter to be used to pay liabilities of the current period. Such time thereafter shall not exceed 60 days. Tax collections expected to be received subsequent to the 60-day availability period are reported as deferred revenue.

Sales taxes are recorded when susceptible-to-accrual (i.e., both measurable and available). Sales taxes are considered measurable when in the custody of the State Comptroller and are recognized as revenue at that time. Other major revenues that are considered susceptible to accrual include utility franchise taxes, grants-in-aid earned, and other intergovernmental revenues. In applying the susceptible-to-accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual grant programs are used for guidance. There are essentially two types of intergovernmental revenues. In one, monies must be expended

for the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt, or earlier, if the susceptible-to-accrual criteria are met.

The accrual basis of accounting is utilized by the proprietary fund. Under the accrual basis of accounting, revenues are recognized in the accounting period in which they are earned and become measurable (i.e., water billings and accrued interest). Expenses are recorded in the accounting period incurred, if measurable.

Revenues in the Water and Wastewater Fund are recognized as billed on a cycle basis. Unbilled utility account receivables are not material and are not recorded in the financial statements.

### ENCUMBRANCES

Encumbrances represent commitments related to unperformed (executory) contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the general fund, enterprise fund, and special revenue funds. Encumbrances outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities since the commitments will be honored during the subsequent year.

For budgetary purposes, appropriations lapse at fiscal year-end except for that portion related to encumbered amounts. Encumbrances outstanding at year end and the related appropriation are carried forward to the new fiscal year through a supplemental budgetary allocation.

## BASIS OF BUDGETING

The budget of a general government fund type (for example, the General Fund and Special Revenue Funds such as the Hotel/Motel Tax Fund, Reinvestment Zone No. 1 Fund, Federal/State Grant Fund, and Drainage Fund) is prepared on a modified accrual basis. Briefly, this means that obligations of the City (for example, outstanding purchase orders) are budgeted as expenses, but revenues are recognized only when they are actually received.

The Enterprise Fund (i.e., Water and Wastewater), on the other hand, is budgeted on a full accrual basis. Not only are expenditures recognized when a commitment is made (for example, through a purchase order), but revenues are also recognized when they are obligated to the City (for example, water user fees are recognized as revenue when bills are produced).

The Comprehensive Annual Financial Report (Annual Report) shows the status of the City's finances on the basis of GAAP. In most cases this conforms to the way the City prepares its budget. Two exceptions are treated slightly different in the budget and Annual Report, (1) the treatment of depreciation expense (this is not shown in the budget, although the full purchase price of equipment and capital improvements is, while purchases of capital improvements are depreciated in the Annual Report for enterprise funds) and (2) compensated absences (accrued but unused sick leave). The Annual Report shows both fund expenditures and revenues on a GAAP basis for comparison purposes.

## FUND BALANCE

The number one goal of the City Council is to improve or maintain the financial health of the City. Annual revenue projections are conservative and expenditures are closely monitored. In stable economic times, the combination of these two strategies results in excess revenues over expenditures. Unencumbered budget appropriations lapse at year end and do not carry forward to future years. The excess revenues are then available to increase the fund balance. The General Fund Balance is increased from excess revenues each year as part of the budget process to attain the appropriate level.

It shall be the goal of the City to maintain an undesignated fund balance in the General Fund equal to at least four months of the fund's operating budget.

## DEBT RESERVES

Debt reserves are established to protect bond holders from payment defaults. Adequate debt reserves are essential in maintaining good bond ratings and the marketability of bonds.

The amount of debt reserves are established by bond covenants adopted in association with each bond issuance. The City Council may establish, upon recommendation of the Director of Finance, supplemental Debt Service reserves. Such reserves shall not be deemed to confer any rights upon bondholders over and above those set forth in the Bond Covenant for each bond issue.

# STRATEGIC PLAN



**The Strategic Plan is our overarching guiding plan for the City of Temple and serves as a management tool that helps the organization align its leadership, resources, and operations in support of achieving the City’s vision of making Temple a place you love to call home.**

The City’s vision, mission, values, and strategic focus areas for fiscal years 2020 through 2028 are identified in the Strategic Plan. The Plan also identifies the specific goals, commitments, and initiatives that City Council and staff will address over the next eight years.

The Strategic Plan sets our direction for the future and will guide the City’s multi-year Business Plan for 2020-2028. It is through the multi-year planning process that the City’s Strategic Plan will be put into action, adding further detail to each strategic goal about accountability, timing, and resourcing. On an ongoing basis, the City will report on the execution of the Strategic Plan, demonstrate the progress being made each year, and show how this work is making a difference in the community.

# Focus Areas



**HIGH-PERFORMING ORGANIZATION**



**COMMUNICATION & COLLABORATION**



**PLACES & SPACES**



**PUBLIC SAFETY**



**SMART GROWTH**

# STRATEGIC PLAN FRAMEWORK

VISION	MISSION	CORE VALUES
Temple – a place you love to call home.	Exceptional service without exception.	Organizational values guide behavior, whether stated or unstated, and are observed when the workforce is at its best.

## CORE VALUES

The City of Temple is committed to a culture of performance excellence that is grounded in the values of:



### COMMITMENT

We are engaged and dedicated to our mission.



### INNOVATION

We encourage creative thoughts and are open to new ideas.



### INTEGRITY

We are ethical, respectful, and trustworthy in our actions.



### ACCOUNTABILITY

We honor our commitments, take ownership of our work, and are fiscally responsible.



### COLLABORATION

We rely on teamwork and open communication to accomplish our purpose.



# High-Performing Organization

## AN ORGANIZATION COMMITTED TO PERFORMANCE EXCELLENCE

Pursue innovation and continuous improvement to drive performance excellence.

- Implement the Baldrige Performance Excellence program framework.
- Develop department-specific Performance Excellence plans.
- Achieve CPSE accreditation for the Fire Department.
- Achieve CAPRA accreditation for the Parks & Recreation Department.
- Achieve CALEA accreditation for the Police Department.
- Achieve APWA accreditation for the Public Works Department.
- Obtain Texas Best Practices Recognition for the Fire Department.
- Utilize data to make decisions and drive innovation.

Provide exceptional customer service and foster an organizational culture of inclusion and cultural competency.

- Develop an organization-wide Customer Service Excellence program.
- Implement an organization-wide core values initiative.
- Establish an enhanced professional-level customer service program for airport fixed base operations.
- Develop and implement diversity, equity, and inclusion training programs for City employees.
- Create an equity action team composed of city employees and community members.
- Conduct an equity indicator assessment to inform equity reports and equity action plans.
- Utilize data to measure and identify potential patterns of structural inequities in City services, policies, and practices.
- Conduct regular departmental equity assessments.





### **Optimize the use of technology to improve service and protect mission critical infrastructure.**

- Develop a Technology Master Plan.
- Convert paper-based personnel files to digital format.
- Convert paper-based records of plans and permits to digital format.
- Enhance the use of our asset management system to better manage, track, and analyze our infrastructure assets.
- Implement the following technology initiatives:
  - » A hydraulic and hydrologic modeling system.
  - » A solid waste management and route optimization system.
  - » A performance management system to track and report strategic plan progress and key performance measures.
  - » An interactive, web-based financial dashboard to promote understanding and confidence in the expenditure of public funds.
  - » An online community engagement platform.
  - » An online bidding system.
  - » A shift scheduling software for Fire Department personnel.
  - » A new municipal court management system.
  - » A new parks and recreation software.
- » A new digital records management system.
- » A new human resources information system.
- » A new employee performance review software.
- » An open records software.
- » An agenda management software.
- » A board and commission management software.
- » A cemetery management software.
- » An electronic document signing system.
- » A visitor management software.
- » A new Police Department digital records management system.
- » An Integrated Library System to provide patrons with an electronic bibliographic database containing resources available at the library.
- Replace the video and audio system in the Council Chambers.
- Continue to invest in the resources necessary to ensure the strategic and effective use of technology in support of performance excellence.
- Enhance the use of Microsoft 365 to promote stronger collaboration among City departments.
- Replace police and fire mobile data laptops.



**Make strategic investments in fleet and equipment to increase efficiency, capitalize on technology advances, and improve safety.**

- Establish a fleet and equipment sharing program.
- Develop a program to improve employee accountability for fleet condition and operation.
- Invest in the continued maintenance and replacement of the City's fleet and equipment.







# AN EFFICIENT, TRANSPARENT, AND ACCOUNTABLE GOVERNMENT

### **Create efficient, integrated, and streamlined regulations, policies, and processes.**

- Develop a comprehensive, accurate, and easy to understand personnel policy manual.
- Implement a more efficient pre-employment screening process.
- Develop clear and effective Civil Service Local Rules.
- Update and modernize the Code of Ordinances.
- Develop a comprehensive organization-wide communication, social media, and community engagement policy.
- Develop clear processes for routing and evaluating public-private partnership requests.
- Develop a community partner sponsorship and advertising policy.
- Explore the possibility of creating neighborhood-based voting locations to improve the voter experience and make it easier for citizens to vote.
- Establish a records management division within the City Secretary's Office and overhaul records management processes to incorporate up-to-date technologies and best practices.
- Review and update airport lease agreement templates to reflect current City ordinances and rate & fee schedule.

- Align staff work plans to strategic plan commitments.
- Develop or update standard operating procedures for each department.
- Provide transparent, predictable, and efficient processes to make it easier for citizens and businesses to interact and do business with the City.
- Ensure personnel policies are up-to-date.

### **Employ fiscally-responsible practices and policies that ensure City investments are made based on sound review and analysis.**

- Develop recommendations to reduce overtime expenditures.
- Implement a structured approach for making cost comparisons between in-house and contract service delivery.
- Align the City's budgeting process with the strategic plan to ensure resource allocations are focused on City's strategic goals and commitments.
- Align capital improvement programs with adopted master plans.
- Maximize resources by strategically pursuing grants.
- Continue to invest in the resources necessary to ensure financial excellence.
- Maintain and strengthen the City's bond rating.



## TALENTED AND DEDICATED EMPLOYEES WHO HAVE A HEART FOR SERVICE

### Attract and retain talented employees.

- Develop a talent recruitment strategy and employer branding program.
- Implement a performance review process that develops, engages, and rewards excellent employee performance.
- Implement an onboarding system that ensures new employees are aligned with the organization's core values.
- Enrich the employee experience through an active employee engagement program.
- Conduct annual compensation studies to ensure competitive compensation.
- Conduct a proposal request process for employee benefits.
- Update meet and confer agreements.

### Invest in employee development and training programs.

- Create a leadership development program.
- Develop a succession plan.
- Create an employee scholarship program.
- Continue to invest in training, licensing, and certification opportunities to support performance excellence.

### Make safety a priority to ensure employees go home safe every day.

- Develop a comprehensive safety program.
- Develop an Accident Prevention Plan.
- Implement a departmental safety ambassador program.





## HIGH-PERFORMING ORGANIZATION





## EMPOWERED COMMUNITY LEADERS WHO FOSTER COLLABORATION, ENGAGEMENT, AND PARTICIPATION

Build strong community connections to cultivate a collaborative approach to governance and enhance access to services in the community.

- Facilitate the development of a county-wide strategic action plan on mental health and homelessness.
- Implement a Social Navigator program to improve access to existing programs and resources for vulnerable populations.
- Proactively engage with other governmental officials, key stakeholders, educational partners, and community organizations.



**Equip the City Council and board members with the knowledge and tools necessary for effective governance.**

- Update the City’s governance policy.
- Update the City’s boards and commission policy.
- Establish a boards and commissions orientation program.
- Establish a continuing education and professional development program for City Council.
- Establish clear goals and work plans for each City board, commission, and committee.

**Expand opportunities for engagement and participation in the community.**

- Develop a community ambassador program.
- Develop a community engagement program.
- Develop a citizen’s leadership academy.
- Implement a city-wide volunteer management program.
- Broaden methods of community engagement with additional consideration to diverse backgrounds, languages, and needs.
- Continue to support the Leadership Temple program to help educate current and future leaders about key issues and service opportunities.





## OPEN AND RESPONSIVE COMMUNICATION WITH OUR COMMUNITY

**Utilize a comprehensive public communications strategy with multiple outreach channels that allows the City to share information about its work, as well as engage with citizens.**

- Develop a coordinated communication, social media, and community engagement plan.
- Create a new city website.
- Develop a crisis communication plan.
- Develop a speaker's bureau.
- Establish an audiovisual production studio to create original programming to enhance public outreach and better communicate City news.
- Maintain positive working relationships with members of the media.
- Produce a quarterly City news publication to help keep citizens informed.
- Ask citizens for regular feedback by conducting citizen surveys.
- Provide additional channels for citizen input and communication.
- Develop marketing and communication action plans for identified City departments, facilities, programs, and events.

**Promote an excellent image by strengthening Temple's brand identity.**

- Develop a community brand and marketing assessment.
- Update the City of Temple brand and establish brand guidelines.
- Create an attractive, information-packed resource for new residents.
- Maintain a library of high-resolution imagery for use in digital collateral and other marketing efforts.
- Ensure that local real estate professionals have the information they need to accurately represent Temple's amenities.
- Pursue award and recognition programs.
- Develop or update brands for identified City facilities, programs, and events to increase awareness and enhance promotional efforts.



## BEAUTIFUL SPACES AND UNIQUE EXPERIENCES

### Enhance and expand our infrastructure of parks, recreation centers, greenspaces, and trails to encourage active living and wellness.

- Develop a Parks and Trails Master Plan.
- Develop a strategic plan for the Parks and Recreation Department.
- Develop a strategic plan for the Summit Recreation Center.
- Evaluate the potential of managing Temple Lake Park.
- Develop a master plan for Hillcrest Cemetery.
- Develop a master plan for Bend O' the River.
- Plan for, design, construct, and invest in the continued maintenance of and improvement to the City's park, recreation, greenspace, and trail system.
- Expand the wildflower initiative within City parks, trails, greenspace.

### Develop and showcase Temple as a unique place with amazing arts, culture, dining, and recreation experiences and amenities.

- Evaluate the potential for establishing an arts coalition to leverage partnerships with other community organizations in providing culture and art programming.

- Develop a Destination Strategic Plan and update our destination brand.
- Create a new destination website.
- Develop a North Arts District plan.
- Develop a Placemaking Strategy to inform and guide our tourism efforts by capitalizing on Temple's unique character.
- Develop a destination events strategy.
- Develop a destination sports strategy.
- Expand community and special events and attractions to bring neighbors together and encourage additional tourism.
- Provide a wide variety of high quality recreation services and opportunities.
- Invest in public art and community gateway enhancements.
- Leverage athletic facilities to attract sports tourism opportunities.
- Develop or update destination marketing strategies to support tourism in Temple.



### **Cultivate and promote Downtown Temple as a unique destination where commerce, culture, and recreation intersect.**

- Update the Downtown Temple brand and establish brand guidelines.
- Create a new downtown website.
- Evaluate the structure and strategic plan for the Temple Main Street Program to align with other downtown initiatives and maximize program effectiveness.
- Develop a downtown zoning ordinance to ensure design standards and land use regulations align with the Downtown Master Plan.
- Implement a Downtown Parking Action Plan.
- Evaluate the potential to redevelop the Historic MKT Depot.
- Develop a reuse program for historic brick street pavers.
- Update the Temple Commercial National Register District for the historic tax credit program.
- Update downtown wayfinding and signage.
- Expand the Downtown Transform Temple initiative to include an evening crew.
- Construct a parking garage system in Downtown Temple.
- Encourage distinctive, attractive, and functional building and streetscape design while preserving valuable historic resources.
- Plan for, design, construct, and maintain high quality public infrastructure and services in Downtown Temple.

### **Cultivate a library system where reading, learning, and imagination thrive.**

- Develop a Library Master Plan.
- Update the library classification system to standard call numbers.
- Implement a digital marketing tool to use at the Temple Public Library to enhance library marketing efforts and communication with patrons.
- Design library programs, services, and collections based on the needs and interests of the community.
- Maintain welcoming, safe, and technology-enhanced library spaces for learning and exploration.





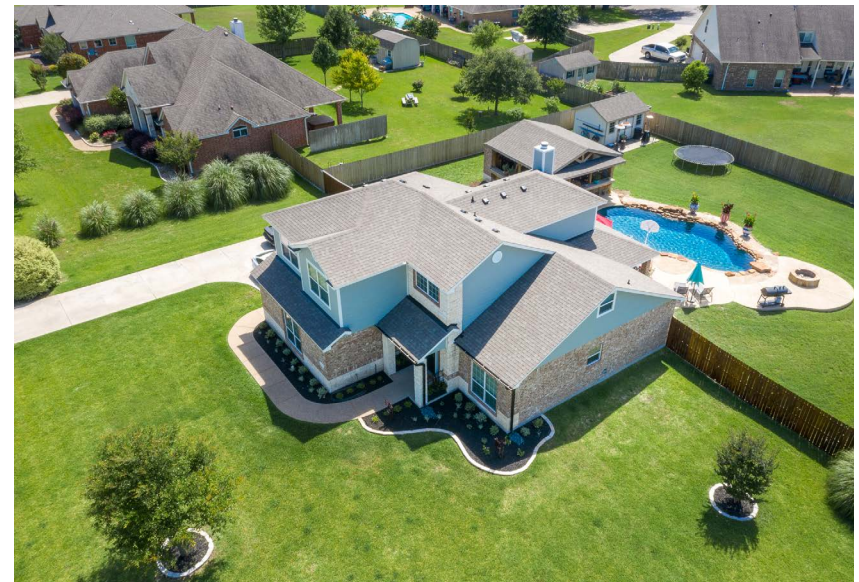
## NEIGHBORHOODS WHERE PEOPLE LOVE TO LIVE

**Foster cohesive, distinct, vibrant, safe, and attractive neighborhoods where citizens take pride and are engaged with their community.**

- Develop a master plan for each Neighborhood Planning District that meets the needs of the community and supports a high quality of life.
- Develop neighborhood-specific zoning ordinances to ensure design standards and land use regulations align with neighborhood master plans.
- Create a neighborhood leadership academy.
- Implement a Community Development Program pursuant to Texas Local Government Code Chapter 373.
- Establish a Real Estate Local Government Corporation to acquire, hold, and sell property.
- Cultivate neighborhood coalition leaders in all neighborhood districts and develop a contact list accessible on the City's website.

**Improve access to a wide variety of housing types that are safe, accessible, and affordable.**

- Develop a housing reinvestment strategy.
- Streamline and improve the substandard housing abatement process.
- Coordinate with other agencies and organizations to improve access to affordable housing and leverage existing programs and resources.
- Continue a growth management approach that encourages infill and redevelopment and maximizes the efficient use of public infrastructure.







# Public Safety



## A SAFE AND HEALTHY COMMUNITY

Enhance our public safety services to create a safer community and foster public trust.

- Implement a neighborhood, downtown, and park community policing program.
- Expand police patrol districts.
- Complete staffing of Violent Crimes Enforcement Squad.
- Develop a Fire Master Plan.
- Install a new station alerting system to help reduce emergency response times.
- Update and expand the outdoor warning siren system.
- Request that the Insurance Services Office perform an updated assessment of Temple's public protection classification.



- Evaluate the potential for establishing the Temple Municipal Court as a court of record to streamline legal processes, enhance code enforcement protections, and promote public safety.
- Provide additional response capabilities to maintain emergency services in response to growth and increasing service demands.
- Promote public safety and animal health and welfare through an effective animal services program.
- Implement innovative programs and techniques to achieve compliance with City codes and regulations.
- Engage citizens in ways that promote trust and community connectivity.
- Provide educational programs and information to enhance public health and safety awareness.
- Maintain the Teen Court program to help reduce recidivism of juvenile offenders and spark an interest in the legal profession.





## INFRASTRUCTURE, FACILITIES, AND SYSTEMS THAT SUPPORT EXCEPTIONAL SERVICES AND COMMUNITY GROWTH.

**Develop a safe, connected, and well-maintained mobility system that incorporates all modes of travel including vehicular, pedestrian, bicycle, transit, and air.**

- Develop a Mobility Master Plan.
- Develop a Pavement Condition Assessment report.
- Develop regulations related to the implementation of a regional bike and scooter share program.
- Evaluate the most effective options for delivery of transit services.
- Update the Airport Master Plan.
- Develop standard street section designs that facilitate well-connected vehicular, pedestrian, bicycle, and transit systems.
- Plan for, design, construct, and maintain high quality mobility infrastructure, systems, and services.
- Focus efforts on enhancing the I-14 corridor through collaboration with regional and state partners.

**Plan for, design, construct, and maintain high quality water, wastewater, and drainage infrastructure, systems, and services that meet the needs of the community now and in the future.**

- Develop a Water and Wastewater Master Plan.
- Implement a water, wastewater, and drainage modeling program to understand utility system performance, assess impact of development on our utility systems, improve water pressure and fire protection, and reduce flooding and waterway erosion.
- Expand the advanced metering infrastructure program.
- Expand the capacity of the water treatment membrane plant.
- Expand the capacity of the Temple-Belton wastewater treatment plant.
- Implement a program to improve response time to non-emergency water line breaks.
- Implement a Capacity, Management, Operations, and Maintenance Program.
- Implement a city-wide System Evaluation and Capacity Assurance Plan.
- Develop a comprehensive drainage modeling and assessment plan.



- Develop a Drainage Area Master Plan.
- Expand the capacity of the Doshier Farm wastewater treatment plant.
- Implement a leak detection program.
- Evaluate our wastewater treatment operations and develop a recommendation for the most efficient and fiscally sound way to provide this service.
- Invest in the continued maintenance, replacement, and improvement of the City's water, wastewater, and drainage infrastructure.
- Ensure a high-quality and sufficient water supply to sustain existing development and support future growth.
- Plan for a sufficient wastewater treatment capacity to sustain existing development and support future growth.

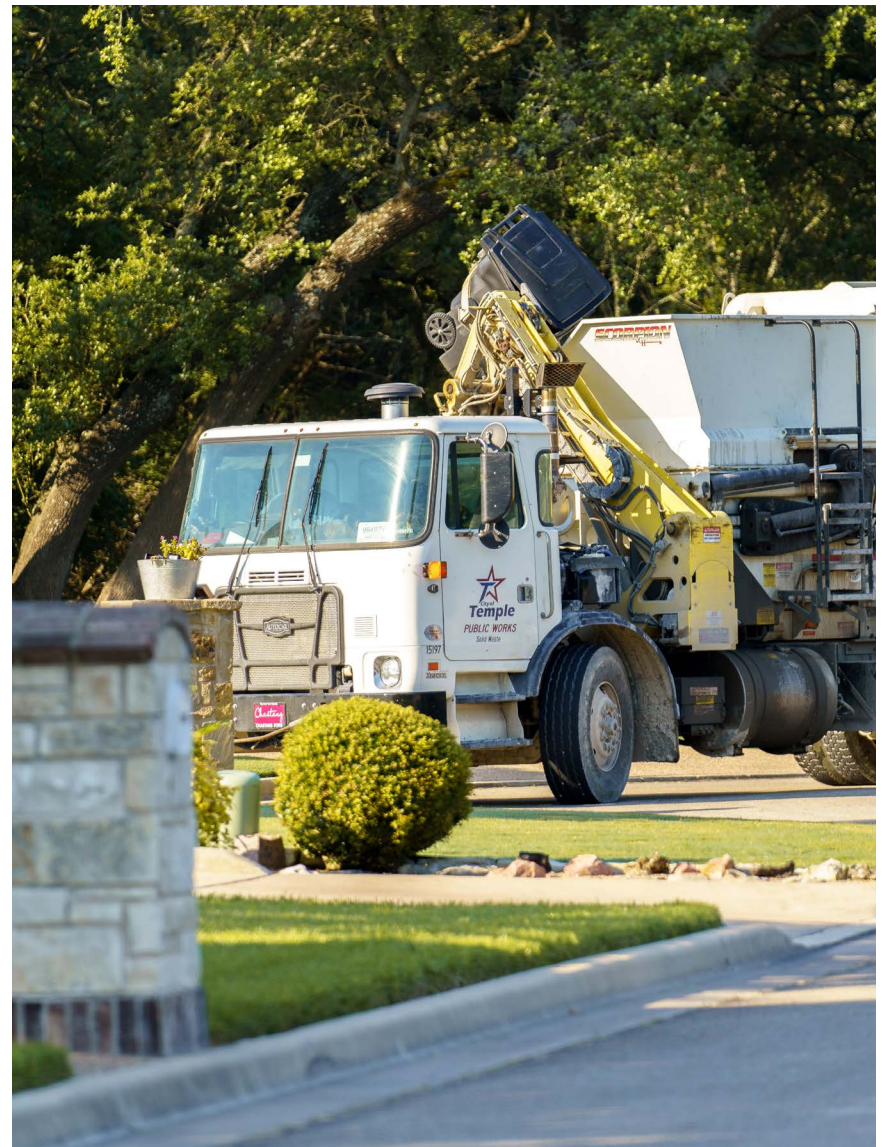
**Provide responsive solid waste and recycling services.**

- Develop a Solid Waste Management Plan.
- Strategically add solid waste routes and resources to prepare for and respond to growth.



**Plan for, design, construct, and maintain high quality facilities that meet the needs of the community now and in the future.**

- Develop a Facility Master Plan for each city facility.
- Construct a new Solid Waste Complex and update the recycling drop-off centers.
- Construct a new executive airport terminal, aircraft rescue and firefighting facility, and maintenance facility.
- Construct an expansion to the Service Center facility.
- Construct an expansion to the Municipal Building or the addition of a City Hall annex.
- Acquire a new Parks & Recreation Department administrative facility.
- Expand the Public Safety Training Center and shooting range.
- Expand and update the Animal Shelter and Pet Adoption Center.
- Develop space utilization standards and conduct a space use analysis.
- Invest in the continued maintenance of and improvement to the City's facilities.





## A CITY THAT SUPPORTS WELL-MANAGED GROWTH AND DEVELOPMENT TO PROMOTE A THRIVING ECONOMY

**Encourage high-quality, stable jobs and strengthen the sales and property tax base through business retention, expansion, and attraction efforts.**

- Update the Strategic Investment Zone program and establish a formal return-on-investment assessment as part of the grant application evaluation process.
- Develop a prospectus and marketing materials to promote economic development in Temple's Strategic Investment and Opportunity Zones.
- Implement a comprehensive business recruitment and retention program.



**Facilitate high quality, safe, and strategic community growth.**

- Develop a Comprehensive Plan.
- Update the unified development code to ensure community design standards and land use regulations align with the Comprehensive Plan.
- Implement a Business Navigator program to provide increased support to small and start-up businesses.
- Establish an enhanced certificate of occupancy process to ensure that development and construction activity are consistent with adopted building codes and land use regulations.
- Update interlocal agreement with Bell County related to subdivision plat jurisdiction.
- Streamline and enhance development review and inspection services.
- Promote higher-density, mixed-use development in targeted areas of the city, blending residential, commercial, and retail uses.



# FINANCIAL PLAN



The Financial Plan links the City’s strategic focus areas to a multi-year funding model to ensure that the necessary resources are allocated to the City’s goals in order to make their achievement possible. The Financial Plan aligns the City’s budget with the five strategic focus areas, estimates available revenue over the multi-year planning period, and identifies the resources needed for the specific initiatives that will help accomplish the strategic goals of the City and drive improvement in each focus area.

### An Organization Committed to Performance Excellence

Our organization is committed to performance excellence through identifying and adopting leading-edge management practices, focusing on data-driven decision making, and striving for continuous improvement within our organization.

Funding for the expansion of the Office of Performance Excellence is included in the Proposed Financial Plan including two Performance Analysts (FY 22, FY 25) and an Innovation Analyst (FY 28). The proposed additions will help support the implementation of our performance management system which assist City Staff in the execution of the Strategic Plan. This system is monitored and maintained by the Office of Performance Excellence, and progress is reported regularly to our citizens.

These positions, along with a proposed Accreditation Coordinator position (FY 26) in the Police Department, will also provide the staff resources necessary to pursue accreditation for our four largest departments: Parks and Recreation, Public Works, Police, and Fire. Additionally, these positions will support the implementation of the Baldrige Performance Excellence program framework across the organization and the development of department-specific Performance Excellence plans.

A Customer Service Champion (FY 25) position is also proposed as part of the Office of Performance Excellence. This position will be tasked with developing and implementing an organization-wide Customer Service Excellence program.

The addition of two Customer Service Representative positions (FY 23) are recommended in the Financial Plan to provide professional customer service at the Temple Airport in support of the proposed new executive terminal facility.

Additional Administrative Assistant positions are proposed in the Fire Department (FY 25), Police Department (FY 25), Solid Waste division (FY 22), and Municipal Court (FY 26).



In support of our strategic commitment to optimize the use of data and technology to improve service and protect mission critical infrastructure the Financial Plan proposes the implementation of the following technology initiatives:

- a new parks and recreation software (FY 23);
- a new police records management software (FY 23);
- replacement police and fire mobile data laptops (FY 25);
- a facility management software (FY 22);
- a new document management system (FY 25); and
- a traffic intersection video surveillance and advanced license plate recognition system. (FY 25, FY 26, F7 27)

The Financial Plan also recommends the addition of a Senior Project Manager (FY 25), a Technology Support Specialist II (FY 25), and a Technical Trainer (FY 25), to provide the staff resources necessary to implement and maintain these systems.

Funding is also included for an extended cyber security detection and response program (FY 22).

The replacement of the network edge switch (FY 24) and the Mitel phone switch (FY 24) is also recommended in the plan.

In order to plan for, design, construct, and maintain high quality facilities that meet the needs of the community now and in the future, the Financial Plan includes funding for a Facility Master Plan for each of our city-owned facilities (FY 23), allocates approximately \$2.6 million towards facility improvements, and adds Building Improvement Technician in Facility Services (FY 24).

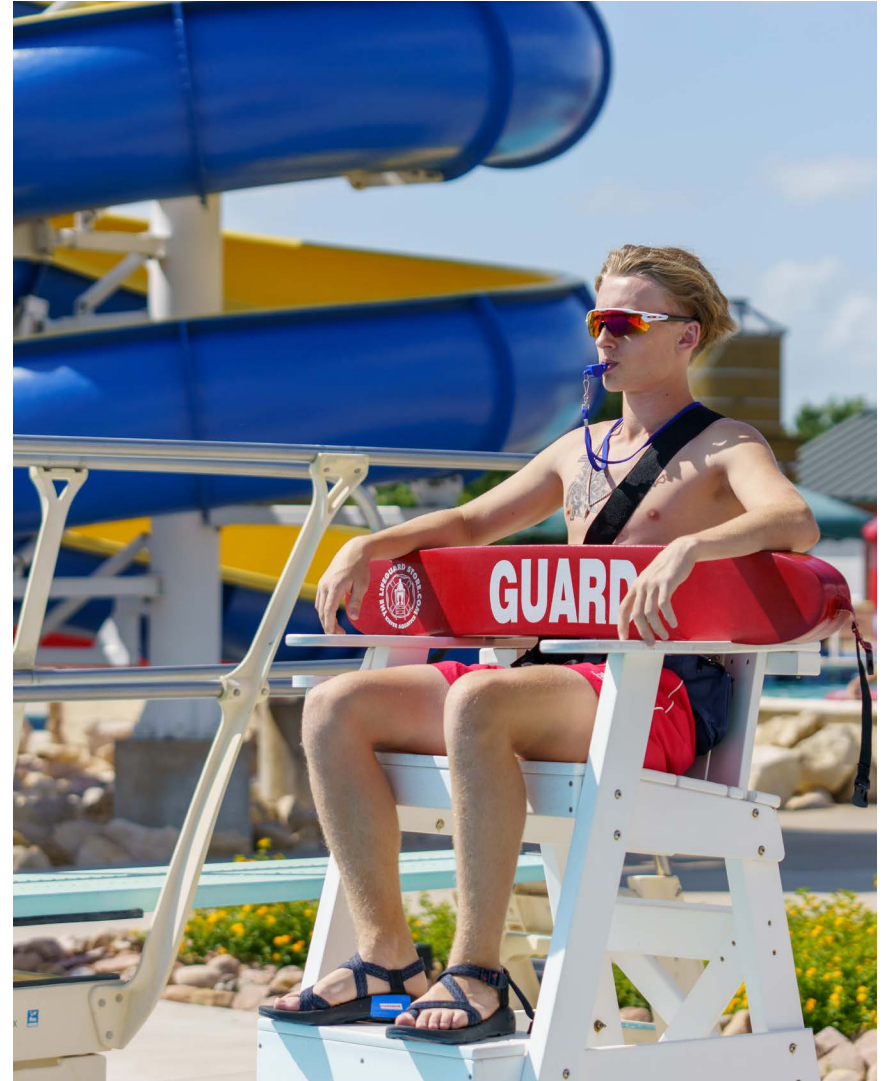
The Financial Plan allocates approximately \$21.1 million in capital equipment purchases and replacements throughout the multi-year plan and recommends the addition of a Heavy-Duty Technician II (FY 22) and an Automotive Technician II (FY 24). Funding is also included for a reclassification of the Auto Shop Service Writer position to an Auto Shop Foreman (FY 22) position and the addition of an Operations Manager (FY 22) and Inventory Specialist (FY 25) for Fleet Services.

## Talented and Dedicated Employees who have a Heart for Service

The City of Temple is committed to delivering exceptional services to our community. Providing service is at the heart of what we do. We are a service-based organization. With few exceptions, we do not produce or sell products; we provide services. Our citizens expect those services to be provided in an efficient, professional, and practical manner. Our employees are the drivers of our ability to deliver high quality services and so attracting and retaining the very best employees is a critical strategy to ensure we are providing the highest levels of service in the most efficient way possible.

The Financial Plan includes the addition of two Human Resource Generalist (FY 22, FY 27) positions, a part-time Human Resource Records Technician (FY 22), an Human Resource Benefits Administrator (FY 25), an Organizational Development Manager (FY 22), a Recruiting Outreach Coordinator (FY 24), and an Employee Experience Champion (FY 26) to provide the staffing resources necessary to attract, retain, and develop talented employees. The Financial Plan includes an allocation to develop and implement a Leadership Development program (FY 22) and a Leadership Succession Plan (FY 25).

The Financial Plan includes an allocation to conduct and implement compensation studies for public safety employees (FY 22, FY 24, FY 26, FY 28) and general government employees (FY 23, FY 25, FY 27) to ensure competitive compensation. The plan also continues to fund our group health insurance plan, employee retirement plan, and employee longevity program.



## An Efficient, Transparent, and Accountable Government

Temple is committed to continuing our history of being a well-run, financially stable city as evidenced by our strong fund balance, conservative budgeting practices, and AA bond rating from Standard & Poor's. The Financial Plan proposes the addition of an Accounting Technician (FY 22), two Senior Accountants (FY 22, FY 26), and an Accountant (FY 26) in the Finance Department to invest in the resources necessary to ensure financial excellence.

## Open and Responsive Communication with our Community

Expanding opportunities for communication and engagement with our community is critical to our work of building strong community connections and enhancing access to services in the community.

Funding for the expansion of the Marketing and Communications Department is proposed in the Proposed Financial Plan to invest in the resources necessary to ensure strong communication. The Financial Plan includes a Graphic Design Specialist (FY 22), a Marketing Specialist (FY 25), a Community Engagement Specialist (FY 26), a Multi-Media Specialists (FY 26), a public-safety focused Public Relations Coordinator (FY 26), and a Videographer (FY 25). These proposed staff additions will provide the resources necessary to implement a city-wide Marketing, Communication, and Engagement Plan. Funding for an overall increase to our marketing and communications resource budget is recommended in the Financial Plan. Funding to continue to conduct regular citizen surveys (FY 23, FY 26) is also proposed.

The City of Temple's vision for our community is that Temple is a place you love to call home. Our vision statement is intentionally short and simple but also powerful and inclusive. In casting this vision, we have challenged ourselves to strive to build a community that every person - regardless of race, color, religion, sex, national origin, age, socioeconomic status, or disability - loves to call home.

If we are to achieve success in our vision, it is critical that we reaffirm our commitment to advancing equity in our community.

We recognize that the City has a significant role to play in the transformational change that is needed and the Financial Plan includes resources to implement the City's newly established Diversity, Equity, and Inclusion program including the addition of two Equity Coordinator positions (FY 25, FY 26).

## Empowered Community Leaders who Foster Collaboration, Engagement, and Participation

Temple's leaders are committed to cultivating a collaborative approach to governance by proactively engaging with other governmental officials, key stakeholders, educational partners, and community organizations

A new Government Relations Manager (FY 25) is proposed to help coordinate, develop, and implement the City's intergovernmental relations program and represent the City's interests with various government agencies and officials. This position will work as an advocate of the City's positions on issues before the U.S. Congress, State Legislature, and regional government boards, as well as developing Temple's relationship with other key stakeholders, educational partners, and community organizations.



## Beautiful Spaces and Unique Experiences

Quality of life, the characteristics of our community that makes it an attractive place in which to live and raise a family, is an important priority for the City of Temple. Temple is a unique place with amazing arts, culture, dining, and recreation experiences and amenities which add to the City's excellent quality of life.

The Financial Plan proposes several areas of additional funding in our Parks & Recreation Department to enhance and expand our infrastructure of parks, recreation centers, greenspaces, and trails to encourage active living and wellness.

The Financial Plan includes funding for three part-time Recreation Leaders (FY 22) position to support our new facilities at Crossroads

Park and adds eight additional Maintenance Workers (FY 22, FY 24, FY 26, FY 27) to maintain our park system and support special events.

A new park ranger program is also proposed including the addition of a Lead Park Ranger (FY 26) and three Park Ranger positions (FY 26, FY 27)

An allocation of \$33,000,000 for a potential Parks Capital Improvement Program is included in the Financial Plan and is proposed as a general obligation bond program anticipated to be considered in the Fall of 2023. The Financial Plan also recommends establishing a Parks Replacement Capital Improvement Program with funding of \$500,000 a year (FY 22, FY 23, FY 27, FY 28) to replace and upgrade existing parks and recreation playgrounds, equipment, and other amenities.

A Parks and Recreation Departmental Strategic Plan is recommended (FY 24) as well as a Hillcrest Cemetery Master Plan (FY 25) and funding for repairs and maintenance of roads, drainage, headstones, and signage at Hillcrest Cemetery (FY 22, FY 23, FY 24, FY 25).

In order to continue leveraging partnerships with other community organizations in providing culture and art programming, the Financial Plan recommends continued funding for all of our Arts and Tourism Partner organizations.

A Library Master Plan (FY 22) is proposed as well as the replacement of the Library Bookmobile (FY 23). The reclassification of a part-time Outreach Assistant (FY 22) and a part-time Librarian (FY 24) to full-time positions are also proposed.

A Parking Manager position (FY 22), an additional Parking Enforcement Official (FY 23), and an additional Transform Temple Agent (FY 24) are recommended in the Financial Plan to help implement the Downtown Parking Action Plan and manage the public parking system in Downtown Temple.

## Neighborhoods Where People Love to Live

The City of Temple is committed to fostering neighborhoods that are beautiful, safe, and, stable, and to connecting citizens together to help reinvigorate communities.

The Financial Plan recommends the continuation of a neighborhood planning program focused initially on the eighteen neighborhoods that form the core of our community. The proposed program is comprised of two major components: 1) the physical transformation of our older neighborhoods through public improvements, housing reinvestment projects, and neighborhood cleanups; and 2) social transformation through education, awareness, and neighborhood engagement.

Through this process, our goal is to identify and empower neighborhood leaders, strengthen communities, and re-instill a sense of pride where our citizens can love where they live.

The Financial Plan includes funding to systematically develop neighborhood-specific strategic plans for each of the eighteen core neighborhood planning districts. The plan is based on initiating one new neighborhood plan per quarter, which began in fiscal year 2020. The individual neighborhood plans, as well as the Housing Reinvestment Strategy that was adopted by the City Council in 2020, should be used to guide the implementation of public improvements as well as other neighborhood revitalization programs.

A new Neighborhood Navigator position (FY 22) is recommended to help provide the staffing resources necessary to develop and implement our neighborhood planning program.

The plan also recommends an additional Resource Coordinator (FY 25) focused on housing and a Grant Coordinator (FY 24) position to help us maximize grant funding opportunities.

The Financial Plan continues to leverage our Community Development Block Grant (CDBG) funds to assist with the implementation of our efforts to build strong neighborhoods. Programs proposed for funding throughout the multi-year plan include housing improvements, code enforcement, demolition, public facility improvements, pandemic response and other community development activities.

Successful partnerships within the community help the City leverage service delivery and offer the ability to respond to the needs of our growing community. To help us foster coordination with other agencies and organizations and to improve access to affordable housing and social services, the Financial Plan recommends continued funding for all of our Strategic Partner agencies and includes an allocation of \$100,000 per year for Community Enhancement Grants.

The Financial Plan allocates funding for a Social Navigator program (FY 26) to improve access to existing programs and resources for vulnerable populations and help identify solutions to address homelessness, poverty issues, and other high priority human service needs.



## A City that Supports Well-Managed Growth and Development to Promote a Thriving Economy

The City's diverse economy generates high quality, well-paying jobs that strengthen the sales and property tax base and contribute to an exceptional quality of life.

In order to continue to facilitate high quality, safe, and strategic community growth, the Financial Plan recommends the addition of a Planning Manager (FY 26), a Permit Technician (FY 25), and two Combination Building Inspector (FY 22, FY 27) positions in the Planning and Development Department and a Plan Reviewer (FY 25) in the Fire Department.

The continued funding of the Strategic Investment Zone grant program is also recommended in the plan.

The addition of a Business Navigator (FY 26) position is also proposed to provide increased support to small, mid-sized, and start-up businesses throughout the development process.

Extensive planning processes are underway to ensure the successes of the past are carried forward into the future and that we are able to identify and act on strategic decisions. The recently updated Comprehensive Plan lays the groundwork for the future development of our community. A Senior Planner (FY 22) position is recommended to assist in the implementation of the action items identified in the Comprehensive Plan. Funding is also allocated in the Financial Plan for professional services (FY 22, FY 23) related to an update to the Unified Development Code in support of implementation of the new Comprehensive Plan.

In order for us to continue to meet the demands for current service, and in order for us to meet the needs of projected growth and development, it is critical that we continue to invest in expanding our tax base.

For many years, the City of Temple has committed to fund the operations of the Temple Economic Development Corporation to provide investment attraction marketing and incentive negotiation services. The Financial Plan continues that commitment.

## Infrastructure and Systems that Support Exceptional Services and Community Growth

The City continues to implement the largest capital improvement program in the history of the community and the Financial Plan recommends significant funding to continue the priority of investing in our infrastructure and systems in order to prepare for growth and redevelopment as well as to preserve our assets and the investments made by the generations before us.

The Financial Plan includes continued funding for our mobility capital improvement program with a total of \$108,500,000 in mobility related projects identified in the proposed capital improvement program.

This year we are in the process of developing a Mobility Master Plan to identify transportation infrastructure needs and guide future investments. Included in the \$108,500,000 is an allocation of \$50,000,000 for a continuation of the Mobility Capital Improvement Program as a certificate of obligation bond program beginning in fiscal year 2024. It is recommended that the specific projects that are proposed as part of this bond program would be determined based on the Mobility Master Plan.

The City recently completed the development of a Network Pavement Management System. This program is designed to preserve and extend the useful life of paved surfaces throughout the city by providing the necessary level of maintenance needed for the transportation infrastructure in which we have invested. The City of Temple maintains approximately 450 miles of paved roadways, which make up our pavement network system. Pavement management is a systematic approach to extending the life of our pavement network by planning, funding, designing, constructing, monitoring, evaluating, maintaining, and rehabilitating our streets. Repairing streets when they are still in fair condition ultimately costs less over their lifetime than waiting to fix roads that have fallen into poor condition. In other words, the



proactive approach of routine pavement management means less money wasted on frequent roadway reconstruction, and a potential savings of millions of dollars. The Financial Plan recommends increasing our allocation for routine pavement maintenance program by \$250,000 per year beginning in fiscal year 2022 and continuing until fiscal year 2028, until we reach the optimum funding level of \$1,750,000 per year.

Four new transportation-related maintenance crews are also proposed as part of the Financial Plan. Additional crew proposals include a Street Patching Crew (FY 26), an Alley and Right-of-Way Crew (FY 24), a Concrete Crew (FY 25), and Sign Crew (FY 27). The Financial Plan also recommends the implementation of an annual pavement marking maintenance program (FY 24), the addition of an Equipment Maintenance and Transport position (FY 22), and the addition of a Traffic Control Technician (FY 26).

We are currently in the process of finalizing a Drainage Study and Comprehensive Modeling Assessment. The first phase of this assessment began in the fall of 2017. The second phase of the assessment began in spring of 2019. An expansion to the Drainage Capital Improvement Program is anticipated following the full completion of the study. It is recommended that the highest priority projects that were identified as part of the Drainage Study be included as part of this bond program. A Drainage Rate Study will also be conducted to determine capital project capacity and funding options.

The City has invested almost \$164,400,000 over the past 10 years in improving and extending our water and sewer infrastructure. In 2020, we completed an extensive update to the Water and Wastewater Master Plan. The Master Plan evaluates system demands and improvements through 2070.

The Financial Plan includes an additional \$168,350,000 in capital funds to implement water and wastewater improvement projects including an expansion of our water treatment plant, an expansion of the Temple-Belton and Doshier Farms wastewater treatment plants, and a systematic approach to reducing sanitary sewer overflows.

An additional Project Engineer (FY 26) position is proposed in Engineering in order to provide project management support for our extensive capital improvement programs.

Two additional water maintenance crews (FY 25, FY 27) are proposed as part of the Financial Plan to provide the staffing resources necessary to maintain our water distribution system and to provide an enhanced response time for non-emergency water leaks.

Three additional wastewater maintenance crews are also proposed as part of the Financial Plan to provide the staffing resources necessary to maintain our wastewater collection system and to provide a systematic approach to eliminating sanitary sewer overflows. Additional crew proposals include one Wastewater Maintenance crew in fiscal year 2022, one additional crew in fiscal year 2026, and one additional crew in fiscal year 2028.

A Utility Manager (FY 22) position and an Assistant Director for the Water Treatment Plant (FY 24) are also recommended to be added to provide additional management resources to the Public Works Department.

The Financial Plan also recommends the addition of a Meter Technician (FY 26) position and two Environmental Program Technician (FY 23, FY 28) positions.

Funding for additional Solid Waste and Recycling routes is also proposed in the Financial Plan. These route additions are intended to maintain service levels in the midst of the growth of our community.



An additional residential garbage route, and additional residential recycling route, and an additional commercial frontload route are recommended to be added in fiscal year 2022. Additional residential garbage and recycling routes are recommended in fiscal year 2026. Additional commercial frontload routes are recommended in fiscal years 2025 and 2028. Additional brush and bulk routes are recommended in fiscal years 2023 and 2027. Additional commercial roll-off routes are recommended in fiscal years 2023, 2025, and 2027.

The Financial Plan also recommends the addition of a Commercial Foreman (FY 2022) and a Residential Foreman (FY 2022) to provide additional management resources for Solid Waste, the addition of a Recycling Assistant and recycling trailers to implement a multi-family recycling program (FY 26), the reclassification of a part-time Maintenance Worker to a full-time position (FY 22), two additional Maintenance Worker position (FY 24, FY 26), a Heavy Duty Auto Technician (FY 23) to help with routine maintenance of the Solid Waste fleet, two additional Customer Service Representative (FY 24, FY 27), three swing Solid Waste Driver positions (FY 24, FY 28), and the addition of a Litter Crew (FY 26).

## A Safe and Healthy Community

Protecting our public safety is a top priority for the City of Temple in providing a community where businesses can thrive, and residents want to call home.

We are committed to fostering relationships between Temple Police Department and the community through healthy and productive conversations concerning police and community issues. We are committed to treating each of our citizens equally as we drive hate, discrimination, and divisiveness out of our city.

We recognize there are incidents throughout the nation that raise legitimate questions about interactions between law enforcement and the community. Police Officers are sworn to protect the residents they serve. It is devastating to see that these interactions have caused citizens to fear those whose duty it is to protect them. It is our belief that our police cannot be successful without community support and that begins by having an ongoing, authentic relationship between the community and the police.

We fully believe the Temple Police Department and our community can work together to promote understanding and build trust.

The Financial Plan recommends adding a total of 33 sworn police officer positions and five civilian positions to add the resources necessary for our Police Department to provide enhanced response capacity; a consistent, visible police presence in our community; and build ongoing, authentic relationships between the community and the police.

The plan recommends the expansion of our police patrol program from eight patrol districts to ten patrol districts and moving from an eight-hour shift to a ten-hour shift. A total of fifteen additional police officers and four additional sergeants are needed for this initiative. The addition of five Police Officer positions is recommended each year from fiscal year 2022 through fiscal year 2024. The addition of two Sergeant position are recommend each year in fiscal years 2023 and fiscal year 2024.

Funding is recommended in the Financial Plan to establish an enhanced Neighborhood and District Community Policing Program. This proposal involves funding an additional Community Oriented Policing (COPs) unit. Funding for four Police Officer positions and one Sergeant position is recommended in fiscal year 2025 to help provide expanded foot and bicycle patrol in neighborhoods, downtown, and in our parks.

The plan also recommends funding to complete the final phase of staffing for the Proactive Enforcement/Violent Crime Squad. The addition of two Police Officer positions (FY 27, FY 28) is recommended to fully staff that unit.

A second Property Crimes Investigation Squad is recommended to respond to the projected increase in case load based on the growth of our community. Funding is recommended for four Police Officer positions (FY 25, FY 26) and one Sergeant position (FY 26).

The Financial Plan also recommends funding allocations for the addition of two Police Officer positions (FY 25, FY 26) to implement an enhanced training program, three civilian Community Service Records Technicians (FY 22, FY 24), two Crime Scene Investigators (FY 25, FY 28), four Animal Services Field Officer positions (FY 24, FY 26, FY 28), as well as four additional Animal Shelter Technicians (FY 24, FY 26, FY 27) to maintain service levels as our community grows.

An allocation of \$24,655,000 for a Public Safety Capital Improvement Program is included in the Financial Plan and is proposed as a certificate of obligation bond program. It is recommended that this bond include an expansion of the Public Safety Training Center, a new shooting range, an expansion and update of the Animal Shelter and Pet Adoption Center, improvements to fire stations, and investments in equipment.

The Financial Plan recommends two additional fire squad vehicles to be purchased (FY 23) and fully staffed (FY 26, FY 27) to provide enhanced response capacity in the growth areas of our community.

Three additional Battalion Chief (FY 26) positions and three additional Driver Safety Officer (FY 26) positions are recommended to be funded in order to allow the City to be divided into two response districts to provide greater supervisory resources to the Fire Department as the community continues to grow. The Financial Plan also includes a placeholder in fiscal year 2027 for staffing for a potential additional station. Station needs and locations will be guided by the Fire Master Plan, which is currently underway.

The plan includes funding for three additional outdoor warning sirens (FY 22, FY 23, FY 25), the replacement of seven cardiac monitors (FY 22-FY 26), the replacement of a ladder truck (FY 22), the replacement of four fire engines (FY 23, FY 26, FY 27, FY 28), the replacement of a fire rescue vehicle (FY 26), the replacement of two fire squad vehicles (FY 26), and the replacement of our aircraft rescue and firefighting truck (FY 26).

Funding for additional code compliance resources are included in the Financial Plan including a Code Compliance Manager position (FY 22), and two Code Compliance Officer positions (FY 25, FY 26). These proposed additions will provide the staff resources necessary to expand our proactive, solution-oriented code compliance approach.



## COMBINED STATEMENT – SOURCES OF FUNDS

	FY 2021 ADOPTED Budget	FY 2022 ADOPTED Budget	% Increase/ (Decrease)
<b>Revenues/Other Sources</b>			
General Fund	\$ 81,457,021	\$ 89,540,366	9.92%
Water & Wastewater Fund	43,728,324	46,667,145	6.72%
Debt Service Fund	20,273,288	21,972,789	8.38%
Hotel/Motel Tax Fund	2,248,938	2,182,460	-2.96%
Federal/State Grant Fund	626,742	659,412	5.21%
Drainage Fund	2,850,103	2,974,750	4.37%
Reinvestment Zone No. 1 Fund	19,994,744 <sup>(2)</sup>	48,867,570 <sup>(4)</sup>	144.40%
<b>Total Revenues/Other Sources</b>	<b>\$ 171,179,160</b>	<b>\$ 212,864,492</b>	<b>24.35%</b>

	FY 2021 ADOPTED Budget	FY 2022 ADOPTED Budget	% Increase/ (Decrease)
<b>Expenditures/Transfers</b>			
General Fund	\$ 83,707,907 <sup>(1)</sup>	\$ 93,108,445 <sup>(3)</sup>	11.23%
Water & Wastewater Fund	44,037,124	46,667,145	5.97%
Debt Service Fund	20,273,288	21,972,789	8.38%
Hotel/Motel Tax Fund	2,248,938	2,182,460	-2.96%
Federal/State Grant Fund	626,742	659,412	5.21%
Drainage Fund	2,850,103	2,974,750	4.37%
Reinvestment Zone No. 1 Fund	20,867,403 <sup>(2)</sup>	48,222,109 <sup>(4)</sup>	131.09%
<b>Total Expenditures/Transfers</b>	<b>\$ 174,611,505</b>	<b>\$ 215,787,110</b>	<b>23.58%</b>

(1) Includes the use of \$2,250,886 in Undesignated Fund Balance - Capital Projects to fund Capital of \$1,625,386, Strategic Investment Zone of \$100,000, and Debt Service for Capital Replacement - Sanitation Vehicles of \$272,000 and for Capital Replacement - Public Safety P25 Radios of \$253,500.

(2) As amended in the Financing Plan approved by the Reinvestment Board on 08/26/20 and Council on 09/17/20.

(3) Includes the use of \$3,568,079 in Undesignated Fund Balance - Capital Projects to fund Capital of \$2,820,829, Strategic Investment Zone of \$100,000, UDC Rewrite of \$125,000, and Debt Service for Capital Replacement - Sanitation Vehicles of \$270,250 and for Capital Replacement - Public Safety P25 Radios of \$252,000.

(4) As amended in the Financing Plan approved by the Reinvestment Board on 08/25/21 and Council on 09/16/21.



## COMBINED STATEMENT – SOURCES OF FUNDS

	FY 2023 FORECASTED Budget	FY 2024 FORECASTED Budget	FY 2025 FORECASTED Budget	FY 2026 FORECASTED Budget	FY 2027 FORECASTED Budget	FY 2028 FORECASTED Budget
<b>Revenues/Other Sources</b>						
General Fund	\$ 93,362,116	\$ 97,482,031	\$ 100,839,737	\$ 105,492,627	\$ 109,247,096	\$ 113,517,129
Water & Wastewater Fund	50,420,281	52,499,073	54,181,423	57,576,746	58,568,595	59,573,188
Debt Service Fund	24,664,203	27,350,361	28,830,788	30,180,723	31,404,424	32,126,429
Hotel/Motel Tax Fund	2,226,093	2,270,597	2,315,992	2,362,295	2,409,525	2,457,700
Federal/State Grant Fund	679,195	699,571	720,558	742,174	764,440	787,373
Drainage Fund	3,033,366	3,093,512	3,155,230	3,218,567	3,283,569	3,409,298
Reinvestment Zone No. 1 Fund	24,607,411	25,970,662	26,920,291	28,675,499	29,577,435	30,340,679
<b>Total Revenues/Other Sources</b>	<b>\$ 198,992,665</b>	<b>\$ 209,365,807</b>	<b>\$ 216,964,019</b>	<b>\$ 228,248,631</b>	<b>\$ 235,255,084</b>	<b>\$ 242,211,796</b>
<b>Expenditures/Transfers</b>						
General Fund	\$ 95,923,704	\$ 99,753,567	\$ 103,264,657	\$ 107,818,327	\$ 111,347,096	\$ 115,617,129
Water & Wastewater Fund	50,420,281	52,499,073	54,181,423	57,576,746	58,568,595	59,573,188
Debt Service Fund	24,664,203	27,350,361	28,830,788	30,180,723	31,404,424	32,126,429
Hotel/Motel Tax Fund	2,226,093	2,270,597	2,315,992	2,362,295	2,409,525	2,457,700
Federal/State Grant Fund	679,195	699,571	720,558	742,174	764,440	787,373
Drainage Fund	3,033,366	3,093,512	3,155,230	3,218,567	3,283,569	3,409,298
Reinvestment Zone No. 1 Fund	23,478,281	19,263,866	32,549,700	29,110,382	28,887,591	29,461,282
<b>Total Expenditures/Transfers</b>	<b>\$ 200,425,123</b>	<b>\$ 204,930,547</b>	<b>\$ 225,018,348</b>	<b>\$ 231,009,214</b>	<b>\$ 236,665,240</b>	<b>\$ 243,432,399</b>

The following pages outline the City’s long-term planning process that seeks to ensure achievement of the City’s mission, goals, and strategic focus areas. A conservative eight-year funding model was created to ensure that the necessary resources are allocated to the City’s goals in order to make achievement possible. The funding model aligns the City’s budget with the four strategic focus areas, estimates available revenue over the eight-year planning period, and identifies the resources needed for the specific initiatives that will help accomplish the strategic goals of the City.

There is a large number of variables involved in the development of a multiple year financial forecast, and a number of assumptions for each of those variables, on both the revenue and expenditure sides. Revenue forecasts are based on a combination of historical trend analysis and future growth development estimates. Expenditures forecasts are calculated by applying a combination of CIP adjustments and planned expansion of services.

# FINANCIAL SUMMARY GENERAL FUND

	Actual		FY 2021 AMENDED Budget @ 06/30/21	FY 2022 ADOPTED Budget	+(-)
	09/30/19	09/30/20			
<b>Revenues:</b>					
Taxes	\$ 37,072,860	\$ 40,259,871	\$ 40,956,891	\$ 47,327,079	\$ 6,370,188
Franchise fees	7,128,549	7,376,450	7,171,728	7,444,730	273,002
Licenses and permits	1,057,631	1,178,048	1,054,950	1,260,600	205,650
Intergovernmental	80,806	2,707,136	1,213,969	170,065	(1,043,904)
Charges for services	28,392,102	26,366,229	28,938,382	30,556,998	1,618,616
Fines	2,088,993	1,499,844	1,992,102	1,757,053	(235,049)
Interest and other	2,247,592	1,723,198	1,208,472	711,492	(496,980)
<b>Total revenues</b>	<b>78,068,533</b>	<b>81,110,776</b>	<b>82,536,494</b>	<b>89,228,017</b>	<b>6,691,523</b>
<b>Expenditures:</b>					
Current:					
General government	15,971,681	15,706,861	18,867,645	20,073,921	1,206,276
Public safety	32,219,178	33,984,927	35,995,088	38,552,047	2,556,959
Highways and streets	3,184,025	3,108,242	3,909,954	4,154,288	244,334
Sanitation	7,343,211	8,067,395	7,869,200	8,695,696	826,496
Parks and recreation	10,474,458	10,068,331	13,493,344	14,226,360	733,016
Airport	2,459,463	1,988,716	2,419,412	2,408,571	(10,841)
Contingency <sup>(1)</sup>	-	-	-	-	-
Capital	3,525,707	1,798,567	3,647,711	2,860,829	(786,882)
Debt service:					
Principal retirement - lease	401,569	327,764	341,008	353,529	12,521
Interest and fiscal charges - lease	40,232	36,353	25,725	31,966	-
<b>Total expenditures</b>	<b>75,619,524</b>	<b>75,087,156</b>	<b>86,569,087</b>	<b>91,357,207</b>	<b>4,781,879</b>
Excess (deficiency) of revenues over expenditures	2,449,009	6,023,620	(4,032,593)	(2,129,190)	1,909,644
<b>Other financing sources (uses):</b>					
Transfers in (out):					
Transfers out - debt service	(1,506,800)	(1,771,784)	(1,311,068)	(1,751,238)	(440,170)
Transfers out - grant fund	(19,771)	(11,461)	(112,212)	-	112,212
Transfers out - capital projects-designated	(595,473)	(275,974)	(1,825,907)	-	1,825,907
Transfers in - drainage fund	-	291,462	299,261	312,349	13,088
Excess revenue over expenditure - prior year	-	-	-	-	-
Lease proceeds	1,141,797	7,652	-	-	-
<b>Total other financing sources (uses)</b>	<b>(980,247)</b>	<b>(1,760,105)</b>	<b>(2,949,926)</b>	<b>(1,438,889)</b>	<b>1,511,037</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	1,468,762	4,263,515	(6,982,519)	(3,568,079)	3,420,681
Fund balance, beginning of period	27,779,728	29,248,490	33,512,005	26,529,486	-
<b>Fund balance, end of period</b>	<b>\$ 29,248,490</b>	<b>\$ 33,512,005</b>	<b>\$ 26,529,486</b>	<b>\$ 22,961,407</b>	<b>\$ 3,420,681</b>
<b>Total General Fund Expenditures - By Category</b>					
Personnel services	\$ 49,280,435	\$ 52,348,789	\$ 57,375,662	\$ 61,845,228	\$ 4,469,566
Operations	22,371,581	20,575,683	25,178,981	26,265,655	1,086,674
Capital outlay	3,525,707	1,798,567	3,647,711	2,860,829	(786,882)
Contingency <sup>(1)</sup>	-	-	-	-	-
Debt Service	441,801	364,117	366,733	385,495	18,762
<b>Fund Total</b>	<b>\$ 75,619,524</b>	<b>\$ 75,087,156</b>	<b>\$ 86,569,087</b>	<b>\$ 91,357,207</b>	<b>\$ 4,788,120</b>

(1) - Contingency is budgeted in Special Services and moved during the fiscal year as appropriated by Council - only applicable to amended and adopted budgets

# FINANCIAL SUMMARY GENERAL FUND

	FY 2023 FORECASTED Budget	FY 2024 FORECASTED Budget	FY 2025 FORECASTED Budget	FY 2026 FORECASTED Budget	FY 2027 FORECASTED Budget	FY 2028 FORECASTED Budget
<b>Revenues:</b>						
Taxes	\$ 49,713,429	\$ 52,224,619	\$ 54,776,202	\$ 57,414,940	\$ 60,143,500	\$ 62,970,951
Franchise fees	7,714,214	7,922,018	8,112,077	8,389,903	8,549,717	8,712,373
Licenses and permits	1,285,812	1,311,528	1,337,759	1,364,514	1,391,804	1,419,640
Intergovernmental	170,065	170,065	45,065	45,065	45,065	45,065
Charges for services	31,628,578	32,950,863	33,611,698	35,266,169	36,048,748	37,242,663
Fines	1,869,618	1,905,281	1,941,658	1,978,760	2,016,608	2,056,010
Interest and other	661,897	672,838	683,979	695,326	706,879	718,647
<b>Total revenues</b>	<b>93,043,613</b>	<b>97,157,212</b>	<b>100,508,438</b>	<b>105,154,677</b>	<b>108,902,321</b>	<b>113,165,349</b>
<b>Expenditures:</b>						
Current:						
General government	21,233,734	21,975,106	23,699,110	23,597,634	24,356,284	24,862,620
Public safety	39,890,019	42,194,827	43,338,361	46,638,726	49,127,031	52,214,016
Highways and streets	4,457,253	4,656,569	4,700,396	4,972,790	4,875,653	4,908,390
Sanitation	8,982,147	9,143,610	9,211,460	9,569,260	9,623,426	9,774,492
Parks and recreation	14,321,098	14,904,286	15,073,433	15,386,545	15,690,369	15,850,399
Airport	2,590,216	2,422,257	2,514,023	2,562,794	2,616,492	2,671,318
Contingency <sup>(1)</sup>	-	144,354	-	207,423	339,440	736,460
Capital	2,118,588	2,186,536	2,349,920	2,225,700	2,000,000	2,000,000
Debt service:						
Principal retirement - lease	367,696	163,918	169,880	117,968	-	-
Interest and fiscal charges - lease	26,228	14,257	8,296	1,117	-	-
<b>Total expenditures</b>	<b>93,986,979</b>	<b>97,805,720</b>	<b>101,064,879</b>	<b>105,279,957</b>	<b>108,628,695</b>	<b>113,017,695</b>
Excess (deficiency) of revenues over expenditures	(943,366)	(648,508)	(556,441)	(125,280)	273,626	147,654
<b>Other financing sources (uses):</b>						
Transfers in (out):						
Transfers out - debt service	(1,936,725)	(1,947,847)	(2,199,778)	(2,538,370)	(2,718,401)	(2,599,434)
Transfers out - grant fund	-	-	-	-	-	-
Transfers out - capital projects-designated	-	-	-	-	-	-
Transfers in - drainage fund	318,503	324,819	331,299	337,950	344,775	351,780
Excess revenue over expenditure - prior year	2,561,588	2,271,536	2,424,920	2,325,700	2,100,000	2,100,000
Lease proceeds	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>943,366</b>	<b>648,508</b>	<b>556,441</b>	<b>125,280</b>	<b>(273,626)</b>	<b>(147,654)</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	-	-	-	-	-	-
Fund balance, beginning of period	22,961,407	22,961,407	22,961,407	22,961,407	22,961,407	22,961,407
<b>Fund balance, end of period</b>	<b>\$ 22,961,407</b>	<b>\$ 22,961,407</b>	<b>\$ 22,961,407</b>	<b>\$ 22,961,407</b>	<b>\$ 22,961,407</b>	<b>\$ 22,961,407</b>
<b>Total General Fund Expenditures - By Category</b>						
Personnel services	\$ 64,528,850	\$ 67,682,496	\$ 70,136,938	\$ 74,654,006	\$ 75,142,260	\$ 78,475,851
Operations	26,945,617	27,614,159	28,399,845	28,073,743	31,146,995	31,805,384
Capital outlay	2,118,588	2,186,536	2,349,920	2,225,700	2,000,000	2,000,000
Contingency <sup>(1)</sup>	-	144,354	-	207,423	339,440	736,460
Debt Service	393,924	178,175	178,176	119,085	-	-
<b>Fund Total</b>	<b>\$ 93,986,979</b>	<b>\$ 97,805,720</b>	<b>\$ 101,064,879</b>	<b>\$ 105,279,957</b>	<b>\$ 108,628,695</b>	<b>\$ 113,017,695</b>

## CAPITAL SUMMARY GENERAL FUND

Department	Project	2021/2022 FORECASTED Budget	2022/2023 FORECASTED Budget	2023/2024 FORECASTED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget
Police	Replacement Schedule for Police Vehicles	\$ 397,000	\$ 598,800	\$ 393,000	\$ 543,500	\$ 761,700	\$ 394,800	\$ 612,000
Police	Vehicles for (5) Police Officers - FY 2022	289,000	-	-	-	-	-	-
Police	Vehicles for (7) Police Officers for COPS (1) FY 2021, (2) FY 2022, (4) FY 2025	115,600	-	-	248,000	-	-	-
Fire	Cardiac Monitor Replacement (3) FY 2022, (1) FY 2023 - FY 2026	105,000	35,000	35,000	35,000	35,000	-	-
Facility Services	General Improvements	75,000	75,000	75,000	100,000	100,000	100,000	100,000
Streets	Replace 1997 New Holland LX665 - Skid Steer Asset #10256	65,000	-	-	-	-	-	-
Animal Services	Replace 2013 Ford F-150 Regular Cab 4x2 Asset #13700	61,000	-	-	-	-	-	-
Recreation	Summit Recreation Tennis Court Repairs	55,000	-	-	-	-	-	-
Recreation	Box Truck for Special Events - Mobile Programs	53,000	-	-	-	-	-	-
Fire	Replace Staff Vehicle (Crew Cab w Fire Equip) Asset #13378	51,000	-	-	-	-	-	-
Fire	Replace Fire Marshal Truck (Crew Cab w Fire Equip) Asset #13515	51,000	-	-	-	-	-	-
Parks	Replace 2010 Ford F350 Asset #13125	51,000	-	-	-	-	-	-
Parks	Replace 2010 Ford F250 Asset #13136	51,000	-	-	-	-	-	-
Parks	Replace 2010 Ford F-350 Super Duty SuperCrew 4x2 Asset #13135	51,000	-	-	-	-	-	-
Recreation	Machinery and Equipment - Summit	50,000	-	-	-	-	-	-
Recreation	Replace 2006 Ford E-350 Asset #12353	42,000	-	-	-	-	-	-
Traffic Signals	Trailer Mounted Attenuator with Arrow Board (Mobile Work Zone Crash Trailer) **Addition to Fleet**	41,180	-	-	-	-	-	-
Parks	Replace 2011 Ford Super Duty Asset #13297	41,000	-	-	-	-	-	-
Code Compliance	Replace 2006 Chevrolet Silverado 1500 Asset #12341	40,200	-	-	-	-	-	-

## CAPITAL SUMMARY GENERAL FUND

Department	Project	2021/2022 FORECASTED Budget	2022/2023 FORECASTED Budget	2023/2024 FORECASTED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget
Housing & Community Development	Truck with Lift Gate **Addition to Fleet**	40,000	-	-	-	-	-	-
Engineering	Replace Inspector Pickup, F-150 Reg. Cab (Upgrade to Extended Cab) Asset # 13514	39,400	-	-	-	-	-	-
Engineering	Replace Inspector Pickup, F-150 Reg. Cab (Upgrade to Extended Cab) Asset # 13516	39,400	-	-	-	-	-	-
Parks	Truck to Tow Existing Batwing Mower (Asset 14354) **Addition to Fleet**	36,200	-	-	-	-	-	-
Parks	Truck to Tow Existing Batwing Mower (Asset 14355) **Addition to Fleet**	36,200	-	-	-	-	-	-
Solid Waste	Vehicle for Commercial Foreman (F-150) **Addition to Fleet**	36,100	-	-	-	-	-	-
Solid Waste	Vehicle for Residential Foreman (F-150) **Addition to Fleet**	36,100	-	-	-	-	-	-
Code Compliance	Vehicle for Code Compliance Manager **Addition to Fleet**	35,400	-	-	-	-	-	-
Facility Services	Replace 2008 Ford Ranger Asset #12787	35,400	-	-	-	-	-	-
Parks	Replace 2008 Ford Explorer Asset #12823	35,400	-	-	-	-	-	-
Parks	Replace 2011 Ford F-150 Regular Cab 4x2 Asset #13293	35,400	-	-	-	-	-	-
Recreation	Increase Indoor/Outdoor Security Cameras at Lions Junction Parking Lot and Facility	35,000	-	-	-	-	-	-
Permits & Inspections	Vehicle for Combination Building Inspector - FY 2022	34,800	-	-	-	-	-	-
Streets	Equipment for Hauling Position - 1 TON Flatbed Truck (Will sell Haul Truck #10260 and Trailer #7590 if approved) To be split funded: General Fund - 60% Drainage Fund - 40% **Addition to Fleet**	34,200	-	-	-	-	-	-
Parks	Replace 2011 Ford F-150 Regular Cab 4x2 Asset #13294	33,400	-	-	-	-	-	-
Solid Waste	Replace 2012 Ford F-150 Regular Cab 4x2 Asset #13517	33,400	-	-	-	-	-	-
Fire	Replacement/Additional Airpacks	32,000	32,000	-	32,000	32,000	-	-

## CAPITAL SUMMARY GENERAL FUND

Department	Project	2021/2022 FORECASTED Budget	2022/2023 FORECASTED Budget	2023/2024 FORECASTED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget
Parks	Truck for Parks Maintenance Position - FY 2022 **Addition to Fleet**	32,000	-	-	-	-	-	-
Traffic Signals	Portable Temporary Traffic Signal	30,730	-	-	-	-	-	-
Fire	Additional Outdoor Warning Sirens	29,000	29,000	-	29,000	-	-	-
Airport	Replace 2004 Dodge Intrepid - Courtesy Car Asset #11615	29,000	-	-	-	-	-	-
Library	Replace 2002 Ford Crown Victoria Asset #11313	26,500	-	-	-	-	-	-
Airport	Fuel Truck Refurbishment	25,000	-	25,000	-	25,000	-	-
Library	Security Gate & Accessories	20,885	15,090	-	-	-	-	-
Facility Services	Facility Management Software	20,000	-	-	-	-	-	-
Fire	Off Road Fire/Transport Vehicle **Addition to Fleet**	20,000	-	-	-	-	-	-
Police	Public Safety Camera System	20,000	-	-	-	-	-	-
Recreation	Increase Indoor/Outdoor Security Cameras at Summit Parking Lot and Facility	20,000	-	-	-	-	-	-
Parks	TORO UTV to Support Increase use of Ballfields **Addition to Fleet**	15,500	-	-	-	-	-	-
Code Compliance	Replace 2015 Hustler Super Z Asset #14139	15,000	-	-	-	-	-	-
Code Compliance	Replace 2015 Hustler Super Z Asset #14267	15,000	-	-	-	-	-	-
Fleet Services	Air Compressor Replacement	15,000	-	-	-	-	-	-
Parks	3 Wheeled Vehicle, JD 1200A (Ballfields) **Addition to Fleet**	14,500	-	-	-	-	-	-
Parks	Replace 2016 SCAG Turf Tiger Mower Asset #14272	13,300	-	-	-	-	-	-
Parks	Replace 2016 SCAG Turf Tiger Mower Asset #14273	13,300	-	-	-	-	-	-
Parks	Replace 2017 SCAG Turf Tiger Asset #14478	13,300	-	-	-	-	-	-

## CAPITAL SUMMARY GENERAL FUND

Department	Project	2021/2022 FORECASTED Budget	2022/2023 FORECASTED Budget	2023/2024 FORECASTED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget
Fire	Treadmill Replacement (2) FY 2022 - FY 2023, (1) FY 2024 - FY 2026	12,000	12,000	6,000	6,000	6,000	-	-
Streets	Replace Sign Plotter for Sign Shop	12,000	-	-	-	-	-	-
Streets	Equipment for Hauling Position - Gooseneck Trailer To be split funded: General Fund - 60% Drainage Fund - 40% **Addition to Fleet**	11,100	-	-	-	-	-	-
City Secretary	Dictation Software	10,000	-	-	-	-	-	-
Fleet Services	Heavy Duty Hydraulic Press	10,000	-	-	-	-	-	-
Police	Bait Car Program Equipment - UUMV	10,000	-	-	-	-	-	-
Recreation	Event Trailer	10,000	-	-	-	-	-	-
Streets	Street Saw for Asphalt Work	10,000	-	-	-	-	-	-
Code Compliance	Trailer for John Deere Tractor **Addition to Fleet**	8,500	-	-	-	-	-	-
Fire	Forcible Entry Training Prop	8,500	-	-	-	-	-	-
Parks	Trailer to Tow Existing Batwing Mower (Asset 14354) **Addition to Fleet**	8,500	-	-	-	-	-	-
Parks	Trailer to Tow Existing Batwing Mower (Asset 14355) **Addition to Fleet**	8,500	-	-	-	-	-	-
Animal Services	Replace Commercial Dishwasher Asset #12223	7,634	-	-	-	-	-	-
Animal Services	Security Camera System	7,000	-	-	-	-	-	-
Fleet Services	Replace R1234yf Recover, Recycle, Recharge Machine	6,300	-	-	-	-	-	-
Library	Replace Bookmobile	-	300,000	-	-	-	-	-
Police	Vehicles for (5) Police Officers - FY 2023 **Addition to Fleet**	-	295,000	-	-	-	-	-
Facility Services	Facility Master Plan	-	250,000	-	-	-	-	-

## CAPITAL SUMMARY GENERAL FUND

Department	Project	2021/2022 FORECASTED Budget	2022/2023 FORECASTED Budget	2023/2024 FORECASTED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget
Police	Vehicles for (4) Sergeant Positions (2) FY 2023, (2) FY 2024 **Addition to Fleet**	-	118,000	118,000	-	-	-	-
Parks	Replace 2008 John Deere 5325 Tractor Asset #12813	-	59,100	-	-	-	-	-
Parks	Replace 2010 Ford F-350 Super Duty SuperCrew 4x2 Asset #13134	-	52,000	-	-	-	-	-
Library	Security Cameras	-	45,000	-	-	-	-	-
Traffic Signals	Replace 2012 Ford F-150 Regular Cab 4x2 Asset #13519	-	38,800	-	-	-	-	-
Solid Waste	Replace 2011 Ford F-150 Regular Cab 4x2 Asset #13389	-	34,700	-	-	-	-	-
Library	Library Furnishing (Reference Desks)	-	18,000	-	-	-	-	-
Parks	Replace 2012 TORO MDX Utility Vehicle Asset #13492	-	15,600	-	-	-	-	-
Parks	Replace 2017 SCAG Turf Tiger II Mower Asset #14593	-	13,800	-	-	-	-	-
Library	Shelving - Second Floor	-	12,800	-	-	-	-	-
City Secretary	Large Plat Scanner for Records Coordinator	-	7,500	-	-	-	-	-
Housing & Community Development	Moveable Wall for the Grant Office	-	6,398	-	-	-	-	-
Police	Vehicles for (5) Police Officers - FY 2024 **Addition to Fleet**	-	-	301,000	-	-	-	-
Sammons Golf	Replace 2012 Rough Mower Asset #13554	-	-	75,000	-	-	-	-
Solid Waste	Replace 2009 Ford F350 Asset #12962	-	-	75,000	-	-	-	-
Parks	Vehicle for (2) Maintenance Workers - FY 2024 **Addition to Fleet**	-	-	65,400	-	-	-	-
Streets	Replace 2010 Brush Bandit 1090 - Chipper Asset #13273	-	-	65,000	-	-	-	-
Animal Services	Truck with Lift Gate for requested Field Officer - FY 2024 **Addition to Fleet**	-	-	61,000	-	-	-	-
Airport	Replace 2008 Ford F250 Regular Cab Utility Body Asset #12585	-	-	59,500	-	-	-	-



## CAPITAL SUMMARY GENERAL FUND

Department	Project	2021/2022 FORECASTED Budget	2022/2023 FORECASTED Budget	2023/2024 FORECASTED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget
Parks	Replace 2013 Ford Super Duty Crew Cab Asset #13698	-	-	53,100	-	-	-	-
Parks	Replace 2012 Ford F350 Asset #13523	-	-	52,000	-	-	-	-
Solid Waste	Replace 2005 Komatsu FG40ZT2-8 Lift Truck Asset #12283	-	-	50,500	-	-	-	-
Facility Services	Vehicle for Building Improvement Technician Team **Addition to Fleet**	-	-	46,900	-	-	-	-
Sammons Golf	Reel Grinder	-	-	44,840	-	-	-	-
Animal Services	Ford F-150 with Lift Gate for Shelter Technician - FY 2024 **Addition to Fleet**	-	-	43,500	-	-	-	-
Streets	Replace 2013 Ford F250 Asset #13381	-	-	41,600	-	-	-	-
Fleet Services	Replace 2007 Ford Explorer Asset #12558	-	-	41,000	-	-	-	-
Marketing & Communications	City, Parks and Library Website Redesign/Upgrade	-	-	40,000	-	-	-	-
Fleet Services	Replace 2010 Ford Ranger Asset #13128	-	-	38,100	-	-	-	-
Fleet Services	Replace 2011 Ford F-150 Asset #13292	-	-	35,400	-	-	-	-
Parks	Replace 2010 Ford Ranger Asset #13130	-	-	35,400	-	-	-	-
ITS	Replace 2013 Ford Focus (GIS) - Upgrade to Truck Asset #13705	-	-	34,800	-	-	-	-
Parks	Truck for Parks Maintenance Horticulture Position **Addition to Fleet**	-	-	32,700	-	-	-	-
Recreation	Pedestrian Fencing - Events	-	-	30,000	-	-	-	-
Streets	Utility Body for requested New ROW Crew To be split funded: General Fund - 50% Drainage Fund - 50% **Addition to Fleet**	-	-	26,500	-	-	-	-
Police	Negotiation System and Throw Phone Equipment	-	-	25,000	-	-	-	-
Police	Replace 2021 Harley-Davidson Motorcycle Asset #15408	-	-	18,000	-	-	-	-

## CAPITAL SUMMARY GENERAL FUND

Department	Project	2021/2022 FORECASTED Budget	2022/2023 FORECASTED Budget	2023/2024 FORECASTED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget
Police	Replace 2021 Harley-Davidson Motorcycle Asset #15409	-	-	18,000	-	-	-	-
Airport	Electric Ground Support Equipment - 6 Passenger Golf Cart **Addition to Fleet**	-	-	17,000	-	-	-	-
Library	Coffee Lounge	-	-	16,300	-	-	-	-
Recreation	Machinery and Equipment - Wilson Recreation Center	-	-	15,000	-	-	-	-
Parks	Replace 2017 SCAG Turf Tiger II Mower Asset #14592	-	-	14,200	-	-	-	-
Performance Excellence	Cubicles	-	-	10,296	-	-	-	-
Recreation	Directional/Onsite Signage - Bloomin' Temple	-	-	10,000	-	10,000	-	15,000
Animal Services	Replace 1995 Drexell 6000 Forklift Asset #14152	-	-	10,000	-	-	-	-
Police	SWAT Portable Network Surveillance Cameras	-	-	10,000	-	-	-	-
Recreation	Machinery and Equipment - Sammons Community	-	-	7,500	-	-	-	-
ITS	Traffic Intersection Video Surveillance & Automated License Plate Recognition, Phase I	-	-	-	241,000	-	-	-
Sammons Golf	Bobcat or Ditchwitch with Front End Loader **Addition to Fleet**	-	-	-	72,000	-	-	-
Fire	Equipment to Support Traffic Blocking Vehicle {Move Asset #13380 to Fire and Add Equipment} **Addition to Fleet**	-	-	-	70,000	-	-	-
Fire	Vehicle for New Battalion Chief **Addition to Fleet**	-	-	-	65,000	-	-	-
Animal Services	Replace 2013 Ford F-150 Regular Cab 4x2 Asset #13701	-	-	-	63,500	-	-	-
Police	Vehicle for Training Officer - FY 2025 **Addition to Fleet**	-	-	-	62,000	-	-	-
Police	Vehicles for (4) Detectives (2) FY 2025, (2) FY 2026 **Addition to Fleet**	-	-	-	60,000	60,000	-	-
Fire	Replace Staff Vehicle, Ext Cab 3/4 Ton Asset #13122	-	-	-	56,000	-	-	-
Parks	Replace 2013 Ford F-250 Super Duty Asset #13703	-	-	-	54,100	-	-	-

## CAPITAL SUMMARY GENERAL FUND

Department	Project	2021/2022 FORECASTED Budget	2022/2023 FORECASTED Budget	2023/2024 FORECASTED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget
Facility Services	Replace 2006 Chevrolet Silverado 3500 Asset #12273	-	-	-	52,000	-	-	-
Streets	New Dump Truck Capital for New Concrete Maintenance Crew To be split funded: General Fund - 40% Drainage Fund - 20% Water/Wastewater Fund - 40% <b>**Addition to Fleet**</b>	-	-	-	48,200	-	-	-
Parks	Replace 2012 Ford F-250 Super Duty Asset #13524	-	-	-	42,800	-	-	-
Streets	Replace 2012 Ford F150 Super Cab Asset #13511	-	-	-	42,400	-	-	-
Engineering	Replace Ford Explorer (existing 4WD) Asset #12824	-	-	-	40,300	-	-	-
Parks	Replace 2012 Ford Super Duty Asset #13525	-	-	-	39,500	-	-	-
Parks	Replace 2013 Ford Super Duty F-250 Asset #13697	-	-	-	38,400	-	-	-
Code Compliance	Supervisor Vehicle <b>**Addition to Fleet**</b>	-	-	-	34,100	-	-	-
Fire	Replace Staff Vehicle (Upgrade Request to Transit Van) Asset #13533	-	-	-	32,000	-	-	-
Police	Vehicle for Sergeant - FY 2025 for COPS <b>**Addition to Fleet**</b>	-	-	-	30,000	-	-	-
Permits & Inspections	Planning & Development Vehicle	-	-	-	28,000	-	-	-
Streets	New Skid Steer Capital for New Concrete Maintenance Crew To be split funded: General Fund - 40% Drainage Fund - 20% Water/Wastewater Fund - 40% <b>**Addition to Fleet**</b>	-	-	-	27,880	-	-	-
Purchasing	Service Center Flooring Improvements (Building C)	-	-	-	25,000	-	-	-
Parks	Replace 2011 Ford Fusion Asset #13280	-	-	-	23,500	-	-	-
Sammons Golf	Replace 2014 Utility Vehicles (2) Asset #14013 and #14014	-	-	-	22,000	-	-	-

## CAPITAL SUMMARY GENERAL FUND

Department	Project	2021/2022 FORECASTED Budget	2022/2023 FORECASTED Budget	2023/2024 FORECASTED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget
Streets	New 1 Ton Crew Cab Utility 4x2 Capital for New Concrete Maintenance Crew To be split funded: General Fund - 40% Drainage Fund - 20% Water/Wastewater Fund - 40% <b>**Addition to Fleet**</b>	-	-	-	21,240	-	-	-
Parks	Replace 2019 Hustler Super Z 72" Mower Asset #15031	-	-	-	13,900	-	-	-
Parks	Replace 2019 OREC RM 98E Brush Rover Asset #15032	-	-	-	10,500	-	-	-
Code Compliance	Replace 2017 John Deere MX10 10' Shredder Asset #14503	-	-	-	6,900	-	-	-
Code Compliance	Replace 2016 Hustler Raptor SD Asset #14303	-	-	-	5,200	-	-	-
Streets	New Trailer for Skid Steer Capital for New Concrete Maintenance Crew To be split funded: General Fund - 40% Drainage Fund - 20% Water/Wastewater Fund - 40% <b>**Addition to Fleet**</b>	-	-	-	4,000	-	-	-
ITS	Traffic Intersection Video Surveillance & Automated License Plate Recognition, Phase II	-	-	-	-	235,000	-	-
Police	Center Console Boat for Temple Lake Park - Public Safety	-	-	-	-	120,000	-	-
Sammons Golf	Replace Irrigation Controllers	-	-	-	-	80,000	-	-
Parks	Trucks for Park Rangers <b>**Addition to Fleet**</b>	-	-	-	-	77,000	-	-
Police	Vehicle for Training Officer - FY 2026 <b>**Addition to Fleet**</b>	-	-	-	-	63,900	-	-
Animal Services	Truck with Lift Gate for requested Field Officer <b>**Addition to Fleet**</b>	-	-	-	-	61,000	-	-
Animal Services	Truck with Lift Gate for requested Field Officer <b>**Addition to Fleet**</b>	-	-	-	-	61,000	-	-
Parks	Replace 2015 Ford F-350 Regular Cab Utility 4x2 Asset #13879	-	-	-	-	54,100	-	-
Sammons Golf	Replace 2015 Spray Rig Asset #14214	-	-	-	-	45,000	-	-

## CAPITAL SUMMARY GENERAL FUND

Department	Project	2021/2022 FORECASTED Budget	2022/2023 FORECASTED Budget	2023/2024 FORECASTED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget
Facility Services	Replace 2013 Ford F-250 Regular Cab Utility Asset #13704	-	-	-	-	43,600	-	-
Solid Waste	Vehicle for Additional Recycling Assistant (will haul recycling trailers) **Addition to Fleet**	-	-	-	-	40,200	-	-
Facility Services	Replace 2012 Ford F-150 Regular Cab 4x2 Asset #13532	-	-	-	-	36,900	-	-
Solid Waste	Vehicle for 2-Man Litter Crew **Addition to Fleet**	-	-	-	-	36,100	-	-
Recreation	Generators - Special Events (1) FY 2026, (1) FY 2027	-	-	-	-	36,000	36,000	-
Solid Waste	Two Recycling Trailers for Westside and Multifamily **Addition to Fleet**	-	-	-	-	32,000	32,000	32,000
Police	Vehicle for Sergeant - FY 2026 for Detectives **Addition to Fleet**	-	-	-	-	30,000	-	-
Facility Services	Replace 2013 Ford Focus Asset #13534	-	-	-	-	23,900	-	-
Fleet Services	Replace 2014 Chevrolet Impala Asset #13876	-	-	-	-	23,900	-	-
Streets	Replace 2006 Mauldin 1450WS - Mini Roller Asset #12502	-	-	-	-	22,000	-	-
Streets	Roller for Additional Patch Crew **Addition to Fleet**	-	-	-	-	22,000	-	-
Streets	Mini Roller for Requested Additional Patch Crew **Addition to Fleet**	-	-	-	-	22,000	-	-
Parks	Replace 2016 Woods Shredder Asset #14261	-	-	-	-	16,300	-	-
Parks	Replace 2019 Hustler Super Z 72" Mower Asset #15098	-	-	-	-	14,100	-	-
ITS	Traffic Intersection Video Surveillance & Automated License Plate Recognition, Phase III	-	-	-	-	-	202,000	-
Parks	Trucks for Park Rangers **Addition to Fleet**	-	-	-	-	-	77,000	-
Fire	Replace Utility Vehicle Asset #12964	-	-	-	-	-	68,500	-
Police	Vehicles for (2) Police Officers for VCES (1) FY 2027, (1) FY 2028 **Addition to Fleet**	-	-	-	-	-	65,800	68,000

## CAPITAL SUMMARY GENERAL FUND

Department	Project	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
		FORECASTED Budget	FORECASTED Budget	FORECASTED Budget	FORECASTED Budget	FORECASTED Budget	FORECASTED Budget	FORECASTED Budget
Fire	Replace Haz-Mat Vehicle Asset #11912	-	-	-	-	-	60,000	-
Streets	Utility Body - New Sign Crew **Addition to Fleet**	-	-	-	-	-	55,200	-
Permits & Inspections	Vehicle for Combination Building Inspector - FY 2027 **Addition to Fleet**	-	-	-	-	-	36,900	-
Parks	Truck for Park Maintenance Horticulture Position - FY 2027 **Addition to Fleet**	-	-	-	-	-	32,700	-
Parks	Truck for Park Maintenance Custodian Position - FY 2027 **Addition to Fleet**	-	-	-	-	-	32,000	-
Sammons Golf	Replace 2016 Large Utility Vehilce Asset 14426	-	-	-	-	-	32,000	-
Parks	Replace 2007 Ditch Witch 1030 Asset #12559	-	-	-	-	-	12,000	-
Animal Services	Truck with Lift Gate for requested Field Officer - FY 2028 **Addition to Fleet**	-	-	-	-	-	-	61,000
Sammons Golf	Replace Utility Vehicles (2) Asset #14645	-	-	-	-	-	-	25,000
	Future Capital Placeholder	-	-	-	-	-	763,100	1,087,000
	<b>Total Capital</b>	<b>\$ 2,820,829</b>	<b>\$ 2,063,588</b>	<b>\$ 2,171,536</b>	<b>\$ 2,324,920</b>	<b>\$ 2,225,700</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>



PERSONNEL SUMMARY GENERAL FUND

Department	Full Time			Part Time			Total F.T.E			2022 vs 2021 Increase/ (Decrease)
	Actual 2020	Actual 2021	Budget 2022	Actual 2020	Actual 2021	Budget 2022	Actual 2020	Actual 2021	Budget 2022	
<b>GENERAL FUND</b>										
<b><u>General Government:</u></b>										
CITY ATTORNEY	9.00	10.00 <sup>11</sup>	10.00	-	-	-	9.00	10.00	10.00	-
CITY COUNCIL	5.00	5.00	5.00	-	-	-	5.00	5.00	5.00	-
CITY MANAGER	7.00	6.00 <sup>12</sup>	6.00	-	-	-	7.00	6.00	6.00	-
CITY SECRETARY	6.00	5.00 <sup>11</sup>	5.00	-	-	-	6.00	5.00	5.00	-
FACILITY SERVICES	19.45	19.54 <sup>3</sup>	19.54	-	-	-	19.45	19.54	19.54	-
FINANCE	13.00	13.00	15.00 <sup>31</sup>	-	-	-	13.00	13.00	15.00	2.00
FLEET SERVICES	20.33	20.50 <sup>13</sup>	22.50 <sup>32</sup>	-	-	-	20.33	20.50	22.50	2.00
HOUSING & COMMUNITY DEVELOPMENT	-	4.30 <sup>1,8</sup>	4.95 <sup>1,20</sup>	-	-	-	-	4.30	4.95	0.65
HUMAN RESOURCES	7.00	7.00	8.00 <sup>30</sup>	-	-	0.38 <sup>33</sup>	7.00	7.00	8.38	1.38
INFORMATION TECHNOLOGY SERVICES	19.00	21.20 <sup>4,18</sup>	21.20	-	-	-	19.00	21.20	21.20	-
MARKETING & COMMUNICATIONS	6.80	9.25 <sup>5</sup>	10.25 <sup>21</sup>	-	-	-	6.80	9.25	10.25	1.00
PERFORMANCE EXCELLENCE	3.00	5.00 <sup>12,14</sup>	7.00 <sup>35</sup>	-	-	-	3.00	5.00	7.00	2.00
PERMITS / INSPECTIONS	8.00	9.00 <sup>15</sup>	10.00 <sup>22</sup>	-	-	-	8.00	9.00	10.00	1.00
PLANNING & DEVELOPMENT	8.75	7.75 <sup>15</sup>	8.75 <sup>36</sup>	-	-	-	8.75	7.75	8.75	1.00
PURCHASING	7.00	8.00 <sup>16</sup>	8.00	-	-	-	7.00	8.00	8.00	-
<b><u>Public Safety:</u></b>										
ANIMAL SERVICES	8.00	8.00	8.00	-	-	-	8.00	8.00	8.00	-
CODE COMPLIANCE	16.26	14.40 <sup>1,8</sup>	15.80 <sup>1,27</sup>	0.63	0.63	0.63	16.89	15.03	16.43	1.40
FIRE	124.00	125.00 <sup>17</sup>	125.00	-	-	-	124.00	125.00	125.00	-
MUNICIPAL COURT	12.00	12.00	12.00	0.03	0.03	0.03	12.03	12.03	12.03	-
POLICE	184.00	186.00 <sup>1,5,9</sup>	192.09 <sup>1,29</sup>	0.63	0.63	0.63	184.63	186.63	192.72	6.09
<b><u>Highways and Streets:</u></b>										
ENGINEERING	7.90	6.63 <sup>6,13,18</sup>	6.63	-	-	-	7.90	6.63	6.63	-
STREETS	28.61	28.34 <sup>7,13</sup>	28.94 <sup>26</sup>	-	-	-	28.61	28.34	28.94	0.60
TRAFFIC CONTROL	5.86	5.58 <sup>7,13</sup>	5.58	-	-	-	5.86	5.58	5.58	-
<b><u>Solid Waste:</u></b>										
SOLID WASTE	55.33	57.50 <sup>10,13</sup>	64.50 <sup>25</sup>	0.50	0.50	- <sup>25</sup>	55.83	58.00	64.50	6.50
<b><u>Parks and Recreation:</u></b>										
GOLF COURSE	12.53	12.53	12.53	6.88	6.88	6.88	19.41	19.41	19.41	-
LIBRARY	18.00	18.00	19.00 <sup>24</sup>	10.15	10.15	9.65 <sup>24</sup>	28.15	28.15	28.65	0.50
PARKS	40.58	40.58	41.58 <sup>34</sup>	0.46	0.46	0.46	41.04	41.04	42.04	1.00
PARKS & RECREATION ADMIN SERVICES	3.02	3.02	3.12 <sup>23</sup>	-	-	-	3.02	3.02	3.12	0.10
RECREATION	21.97	22.88 <sup>3,19</sup>	23.23 <sup>23</sup>	49.92	49.92	51.00 <sup>28</sup>	71.89	72.80	74.23	1.43
<b><u>Airport:</u></b>										
AIRPORT	12.00	12.00	12.00	1.38	1.38	1.38	13.38	13.38	13.38	-
<b>GENERAL FUND TOTAL (F.T.E.)</b>	<b>689.39</b>	<b>703.00</b>	<b>731.19</b>	<b>70.57</b>	<b>70.57</b>	<b>71.03</b>	<b>759.96</b>	<b>773.57</b>	<b>802.22</b>	<b>28.65</b>



# PERSONNEL SUMMARY GENERAL FUND

Department	Total F.T.E					
	Forecasted 2023	Forecasted 2024	Forecasted 2025	Forecasted 2026	Forecasted 2027	Forecasted 2028
<b>GENERAL FUND</b>						
<b><u>General Government:</u></b>						
CITY ATTORNEY	10.00	10.00	10.00	10.00	10.00	10.00
CITY COUNCIL	5.00	5.00	5.00	5.00	5.00	5.00
CITY MANAGER	6.00	6.00	7.00 <sup>52</sup>	7.00	7.00	7.00
CITY SECRETARY	5.00	5.00	5.00	5.00	5.00	5.00
FACILITY SERVICES	19.54	20.54 <sup>40</sup>	20.54	20.54	20.54	20.54
FINANCE	15.00	15.00	15.00	17.00 <sup>65</sup>	17.00	17.00
FLEET SERVICES	22.50	23.50 <sup>41</sup>	24.50 <sup>53</sup>	24.50	24.50	24.50
HOUSING & COMMUNITY DEVELOPMENT	4.95	5.95 <sup>42</sup>	6.95 <sup>54</sup>	7.95 <sup>66</sup>	7.95	7.95
HUMAN RESOURCES	8.38	8.38	9.38 <sup>55</sup>	9.38	10.38 <sup>81</sup>	10.38
INFORMATION TECHNOLOGY SERVICES	21.20	21.20	24.20 <sup>56</sup>	24.20	24.20	24.20
MARKETING & COMMUNICATIONS	10.25	11.25 <sup>44</sup>	13.25 <sup>57</sup>	16.25 <sup>67</sup>	16.25	16.25
PERFORMANCE EXCELLENCE	7.00	7.00	10.00 <sup>58</sup>	12.00 <sup>68</sup>	12.00	13.00 <sup>89</sup>
PERMITS / INSPECTIONS	10.00	10.00	11.00 <sup>59</sup>	11.00	12.00 <sup>82</sup>	12.00
PLANNING & DEVELOPMENT	8.75	8.75	8.75	10.75 <sup>69</sup>	10.75	10.75
PURCHASING	8.00	8.00	8.00	8.00	8.00	8.00
<b><u>Public Safety:</u></b>						
ANIMAL SERVICES	8.00	10.00 <sup>46</sup>	10.00	14.00 <sup>70</sup>	15.00 <sup>83</sup>	16.00 <sup>90</sup>
CODE COMPLIANCE	17.43 <sup>43</sup>	17.43	18.43 <sup>60</sup>	19.43 <sup>71</sup>	19.43	19.43
FIRE	125.00	125.00	127.00 <sup>61</sup>	139.00 <sup>72</sup>	145.00 <sup>84</sup>	145.00
MUNICIPAL COURT	12.03	12.03	12.03	12.53 <sup>73</sup>	12.53	12.53
POLICE	199.72 <sup>37</sup>	208.72 <sup>47</sup>	218.72 <sup>62</sup>	223.72 <sup>74</sup>	224.72 <sup>85</sup>	226.72 <sup>91</sup>
<b><u>Highways and Streets:</u></b>						
ENGINEERING	6.63	6.63	6.63	7.63 <sup>75</sup>	7.63	7.63
STREETS	28.94	29.94 <sup>48</sup>	31.94 <sup>63</sup>	33.94 <sup>76</sup>	35.94 <sup>86</sup>	35.94
TRAFFIC CONTROL	5.58	5.58	5.58	6.58 <sup>77</sup>	6.58	6.58
<b><u>Solid Waste:</u></b>						
SOLID WASTE	67.50 <sup>38</sup>	71.50 <sup>49</sup>	73.50 <sup>64</sup>	79.50 <sup>78</sup>	82.50 <sup>87</sup>	84.50 <sup>92</sup>
<b><u>Parks and Recreation:</u></b>						
GOLF COURSE	19.41	19.41	19.41	19.41	19.41	19.41
LIBRARY	28.65	30.60 <sup>50</sup>	30.60	30.60	30.60	30.60
PARKS	42.04	45.04 <sup>51</sup>	45.04	48.04 <sup>79</sup>	52.04 <sup>88</sup>	52.04
PARKS & RECREATION ADMIN SERVICES	3.12	3.12	3.12	3.12	3.12	3.12
RECREATION	74.23	74.23	74.23	75.23 <sup>80</sup>	75.23	75.23
<b><u>Airport:</u></b>						
AIRPORT	15.38 <sup>39</sup>	15.38	15.38	15.38	15.38	15.38
<b>GENERAL FUND TOTAL (F.T.E.)</b>	<b>815.22</b>	<b>840.17</b>	<b>870.17</b>	<b>916.67</b>	<b>935.67</b>	<b>941.67</b>

## PERSONNEL SUMMARY GENERAL FUND

- 1 - During the budget process each position funded within the Federal/State Grant Fund is evaluated based on program needs and available resources. Therefore, personnel distributions amongst the divisions within the Federal/State Grant Fund will be adjusted accordingly each fiscal year. Several positions within Code Compliance, Housing & Community Development, and Police are partially funded with Federal/State Grant Funds.
- 3 - In FY 2021, the payroll distribution for the Building Maintenance Workers changed from 89% Facility Services, 2% Golf Course, and 9% Recreation to 92% Facility Services, 2% Golf Course, and 6% Recreation.
- 4 - In FY 2021, the Senior Project Manager was reclassified to a System/Database Administrator and the following funding allocation were made: Asset Management Technician - 40% IT, 30% Drainage, 30% PW Admin, (2) GIS Analysts that were originally partially funded in Engineering are partially funded out of IT, (1) GIS Analyst position changed from split funded to 100% IT.
- 5 - In FY 2021, the Multi-Media Specialist funding allocation changed to 100% Marketing & Communications in the General Fund. In addition, two Media Relations Specialist positions moved from Police to Marketing & Communications. These positions were reclassified to a Public Relations Coordinator position and a Public Relations Specialist position.
- 6 - In FY 2021, the following funding distributions changed: Asset Management Technician - 40% IT, 30% Drainage, 30% PW Admin, City Engineer - 34% Engineering, 33% Drainage, 33% PW Admin, Director of Public Works - 10% Engineering, 20% Drainage, 70% PW Admin, Project Manager - 34% Engineering, 33% Drainage, 33% PW Admin, and Senior Project Engineer - 45% Engineering, 10% Drainage, 45% PW Admin.
- 7 - In FY 2021, the funding allocation for the Director of Transportation position changed to 33% Traffic Control, 34% Streets, and 33% Drainage.
- 8 - In FY 2021, the Housing & Community Development department was added. Personnel was shifted from Code Compliance
- 9 - In FY 2021, one Police Officer position was added as a School Resource Officer (SRO) and three Police Officer positions were added as part of the grant awarded through the COPS Hiring Program (CHP) through the Community Oriented Policing Services (COPS) of the United States Department of Justice.
- 10 - In FY 2021, two Automated Route Operator positions were added - one to support an additional residential route and one to support an additional rolloff route.
- 11 - During FY 2021, the Public Records Administrator position was moved from City Secretary to City Attorney.
- 12 - During FY 2021, an Administrative I position was moved from City Manager to Performance Excellence.
- 13 - In FY 2021, the funding allocation for the second Assistant Director of Public Works changed to 50% Solid Waste.
- 14 - During FY 2021, one Equity Manager position was added.
- 15 - In FY 2021, the Development Services Coordinator was moved from Planning to Permits/Inspections.
- 16 - During FY 2021, an Assistant Director of Purchasing & Facility Services was added.
- 17 - During FY 2021, one Fire & Emergency Management Specialist position was added.
- 18 - In FY 2021, the GIS Analyst positions was moved from Engineering to Information Technology Services.
- 19 - In FY 2021, an additional Recreation Division Director was added.
- 20 - In FY 2022, one Neighborhood Navigator position will be added.
- 21 - In FY 2022, one Graphic Design Specialist position will be added.
- 22 - In FY 2022, one Combination Building Inspector position will be added.
- 23 - In FY 2022, the funding allocation for the Director of Parks and Recreation will change to 100% General Fund.
- 24 - In FY 2022, one part-time Library Assistant will be reclassified to full-time.
- 25 - In FY 2022, the part-time Maintenance Worker will become full-time. In addition, two Foreman II positions, three Solid Waste Driver positions, and an Administrative Assistant I will be authorized and funded.
- 26 - In FY 2022, an Equipment Maintenance & Transporter position will be added. Funding will be split - 60% Streets (General Fund) and 40% Drainage (Drainage Fund).
- 27 - In FY 2022, one Code Compliance Manager and one Parking Manager position will be added.
- 28 - In FY 2022, three part-time Recreation Leaders will be added for Crossroads Park.
- 29 - In FY 2022, one Community Services Records Technician and five Police Officer positions will be added.
- 30 - In FY 2022, an additional Human Resources Generalist position will be added.
- 31 - In FY 2022, an Accounting Technician, as well as a Senior Accountant position will be added.
- 32 - In FY 2022, one Operations Manager and one Heavy Duty Technician II position will be added.
- 33 - During FY 2021, one part-time Records Technician position was added.
- 34 - In FY 2022, a Parks Maintenance Worker (Custodian) position will be added.
- 35 - In FY 2022, an Organizational Development Manager position, as well as a Performance Analyst position will be added.
- 36 - In FY 2022, one Senior Planner position will be added.
- 37 - In FY 2023, five Police Officer positions, as well as two Sergeant Positions will be added.
- 38 - In FY 2023, two Solid Waste Driver positions and one Heavy Duty Auto Technician I position will be added.
- 39 - In FY 2023, two Customer Service Representatives will be added.
- 40 - In FY 2024, one Building Improvement Technician position will be added.
- 41 - In FY 2024, one Automotive Technician II for the Light Duty Shop will be added.
- 42 - In FY 2024, one Grant Coordinator position will be added.

## PERSONNEL SUMMARY GENERAL FUND

- 43 - In FY 2024, one Parking Attendant position will be added.
- 44 - In FY 2024, one Recruiting & Outreach Coordinator/Ambassador position will be added.
- 46 - In FY 2024, one Shelter Technician, as well as one Field Officer positions will be added.
- 47 - In FY 2024, two Sergeant positions, five Police Officer positions, and two Community Service Records Technicians will be added.
- 48 - In FY 2024, a new ROW Crew will be added, which will consist of one Crew Leader and one Equipment Operator I. Funding for this new crew will be split 50% General Fund and 50% Drainage.
- 49 - In FY 2024, two Solid Waste Driver positions, one Maintenance Worker position, and one Customer Service Representative position will be added.
- 50 - In FY 2024, one part-time Librarian position will be reclassified to full-time, as well as an increase in hours for two part-time Children Assistant positions.
- 51 - In FY 2024, two Maintenance Workers, as well as one Park Maintenance Horticulture position will be added.
- 52 - In FY 2025, one Governmental Affairs Officer position will be added.
- 53 - In FY 2025, one Inventory Specialist position will be added.
- 54 - In FY 2025, one Resource Coordinator - Housing position will be added.
- 55 - In FY 2025, one HR Benefits Administrator position will be added.
- 56 - In FY 2025, one Senior IT Project Manager position, one Technical Trainer position, and one Technology Support Specialist II position will be added.
- 57 - In FY 2025, one Marketing Specialist position, as well as one Videographer Specialist position will be added.
- 58 - In FY 2025, one Equity Coordinator - Internal position, one Performance Analyst position, and one Training Coordinator position will be added.
- 59 - In FY 2025, one Permit Technician position will be added.
- 60 - In FY 2025, one Code Compliance Officer position will be added.
- 61 - In FY 2025, one Plan Reviewer position, as well as one Administrative Assistant position will be added.
- 62 - In FY 2025, four Police Officers for COPS, a Sergeant for COPS, two Detectives, a Training Officer, a Crime Scene Technician, and an Administrative Assistant for the Training Unit will be added.
- 63 - In FY 2025, a Concrete Maintenance Crew will be added, which will consist of one Foreman, one Crew Leader, one Equipment Operator II, one Equipment Operator I, and one Maintenance Worker. Funding for this new crew will be split 40% General Fund, 40% Water/Wastewater Fund, and 20% Drainage Fund.
- 64 - In FY 2025, two Solid Waste Driver positions will be added.
- 65 - In FY 2026, a Senior Accountant position, as well as an Accountant position will be added.
- 66 - In FY 2026, a Social Navigator position will be added.
- 67 - In FY 2026, a Multi-Media Specialist position, a Public Relations Coordinator position, and a Community Engagement Specialist position will be added.
- 68 - In FY 2026, one Equity Coordinator - Community position, as well as one Employee Experience Champion position will be added.
- 69 - In FY 2026, a Planning Manager position, as well as a Business Navigator position will be added.
- 70 - In FY 2026, two Field Officer positions, as well as two Shelter Technician positions will be added.
- 71 - In FY 2026, a Code Compliance Officer position will be added.
- 72 - In FY 2026, a total of 12 positions will be added to Fire: six to support the West Side Squad/Rescue Vehicle, three battalion chiefs, and three driver safety officers.
- 73 - In FY 2026, a part-time Administrative Assistant position will be added.
- 74 - In FY 2026, two Detectives, a Sergeant for Detectives, a Training Officer, and an Accreditation Coordinator will be added.
- 75 - In FY 2026, one Project Engineer position will be added.
- 76 - In FY 2026, an additional Patch Crew will be added. This crew will consist of one Crew Leader and one Equipment Operator.
- 77 - In FY 2026, one Traffic Control Technician position will be added.
- 78 - In FY 2026, two Solid Waste Driver positions, one Maintenance Worker position, a Recycling Assistant position, and a two-man Litter Crew will be added.
- 79 - In FY 2026, one Lead Park Ranger position, one Park Ranger position, and one Event Crew/Maintenance Staff position will be added.
- 80 - In FY 2026, a Maintenance Worker I position will be added.
- 81 - In FY 2027, a HR Generalist position will be added.
- 82 - In FY 2027, one Combination Building Inspector position will be added.
- 83 - In FY 2027, a Shelter Technician position will be added.
- 84 - In FY 2027, six positions will be added to Fire to support the New Squad Vehicle at Fire Station 4.
- 85 - In FY 2027, one Police Officer position for VCES will be added.
- 86 - In FY 2027, one Equipment Operator I position, as well as one Maintenance Worker position will be added.
- 87 - In FY 2027, two Solid Waste Driver positions, as well as one Customer Service Representative I position will be added.
- 88 - In FY 2027, two Park Ranger positions, one Park Maintenance Worker position, and one Park Maintenance Horticulture position will be added.
- 89 - In FY 2028, an Innovation Analyst position will be added.
- 90 - In FY 2028, one Field Officer position will be added.
- 91 - In FY 2028, one Police Officer position for VCES, as well as one Crime Scene Technician position will be added.
- 92 - In FY 2028, two Solid Waste Driver positions will be added.

## FINANCIAL SUMMARY HOTEL/MOTEL TAX FUND

	Actual		FY 2021 AMENDED Budget @ 06/30/21	FY 2022 ADOPTED Budget	+(-)
	09/30/19	09/30/20			
<b>Revenues:</b>					
Taxes	\$ 1,783,186	\$ 1,563,648	\$ 1,729,264	\$ 1,766,732	\$ 37,468
Charges for services	556,130	253,238	510,195	414,888	(95,307)
Intergovernmental	-	-	2,235	-	(2,235)
Interest and other	39,167	32,194	4,800	840	(3,960)
<b>Total revenues</b>	<b>2,378,483</b>	<b>1,849,080</b>	<b>2,246,494</b>	<b>2,182,460</b>	<b>(64,034)</b>
<b>Expenditures:</b>					
Mayborn center	1,064,255	917,206	973,376	898,681	(74,695)
Destination marketing / main street program	640,667	668,582	867,144	729,986	(137,158)
Railroad museum	513,714	441,132	520,712	482,715	(37,997)
<b>Debt Service:</b>					
Principal	3,261	3,359	3,460	3,265	(195)
Interest	263	165	64	261	197
<b>Total expenditures</b>	<b>2,222,160</b>	<b>2,030,444</b>	<b>2,364,756</b>	<b>2,114,908</b>	<b>(249,848)</b>
Excess (deficiency) of revenues over expenditures	156,323	(181,364)	(118,262)	67,552	185,814
<b>Other financing sources:</b>					
Transfers out - Debt Service	-	(33,776)	(67,552)	(67,552)	-
<b>Total other financing sources</b>	<b>-</b>	<b>(33,776)</b>	<b>(67,552)</b>	<b>(67,552)</b>	<b>-</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	156,323	(215,140)	(185,814)	-	185,814
Fund balance, beginning of year	1,444,563	1,600,886	1,385,746	1,199,932	(185,814)
<b>Fund balance, end of year</b>	<b>\$ 1,600,886</b>	<b>\$ 1,385,746</b>	<b>\$ 1,199,932</b>	<b>\$ 1,199,932</b>	<b>\$ -</b>
<b>Total Hotel/Motel Tax Fund Expenditures - By Category</b>					
Personnel services	\$ 1,230,831	\$ 1,316,841	\$ 1,429,874	\$ 1,378,006	\$ (51,868)
Operations	869,912	570,828	817,871	733,376	(84,495)
Capital outlay	117,893	139,251	113,487	-	(113,487)
Debt service	3,524	3,524	3,524	3,526	2
Contingency <sup>(1)</sup>	-	-	-	-	-
<b>Fund Total</b>	<b>\$ 2,222,160</b>	<b>\$ 2,030,444</b>	<b>\$ 2,364,756</b>	<b>\$ 2,114,908</b>	<b>\$ (249,848)</b>

(1) - Contingency is budgeted in each department and moved during the fiscal year as appropriated by Council - only applicable to amended and adopted budgets

## FINANCIAL SUMMARY HOTEL/MOTEL TAX FUND

	FY 2023 FORECASTED Budget	FY 2024 FORECASTED Budget	FY 2025 FORECASTED Budget	FY 2026 FORECASTED Budget	FY 2027 FORECASTED Budget	FY 2028 FORECASTED Budget
<b>Revenues:</b>						
Taxes	\$ 1,802,067	\$ 1,838,108	\$ 1,874,870	\$ 1,912,367	\$ 1,950,615	\$ 1,989,628
Charges for services	423,186	431,649	440,282	449,088	458,070	467,232
Intergovernmental	-	-	-	-	-	-
Interest and other	840	840	840	840	840	840
<b>Total revenues</b>	<b>2,226,093</b>	<b>2,270,597</b>	<b>2,315,992</b>	<b>2,362,295</b>	<b>2,409,525</b>	<b>2,457,700</b>
<b>Expenditures:</b>						
Mayborn center	900,472	919,401	938,737	962,012	982,185	1,002,791
Destination marketing / main street program	766,553	784,808	803,439	822,451	841,854	861,654
Railroad museum	487,990	495,310	502,739	510,280	517,934	525,703
<b>Debt Service:</b>						
Principal	3,262	3,360	3,460	-	-	-
Interest	264	166	65	-	-	-
<b>Total expenditures</b>	<b>2,158,541</b>	<b>2,203,045</b>	<b>2,248,440</b>	<b>2,294,743</b>	<b>2,341,973</b>	<b>2,390,148</b>
Excess (deficiency) of revenues over expenditures	67,552	67,552	67,552	67,552	67,552	67,552
<b>Other financing sources:</b>						
Transfers out - Debt Service	(67,552)	(67,552)	(67,552)	(67,552)	(67,552)	(67,552)
<b>Total other financing sources</b>	<b>(67,552)</b>	<b>(67,552)</b>	<b>(67,552)</b>	<b>(67,552)</b>	<b>(67,552)</b>	<b>(67,552)</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	-	-	-	-	-	-
Fund balance, beginning of year	1,199,932	1,199,932	1,199,932	1,199,932	1,199,932	1,199,932
<b>Fund balance, end of year</b>	<b>\$ 1,199,932</b>	<b>\$ 1,199,932</b>	<b>\$ 1,199,932</b>	<b>\$ 1,199,932</b>	<b>\$ 1,199,932</b>	<b>\$ 1,199,932</b>

Total Hotel/Motel Tax Fund Expenditures - By Category						
Personnel services	\$ 1,405,615	\$ 1,426,699	\$ 1,448,100	\$ 1,469,821	\$ 1,491,868	\$ 1,514,246
Operations	743,283	761,189	779,465	798,118	817,156	836,586
Capital outlay	-	-	-	-	-	-
Debt service	3,526	3,526	3,525	-	-	-
Contingency <sup>(1)</sup>	6,117	11,631	17,350	26,804	32,949	39,316
<b>Fund Total</b>	<b>\$ 2,158,541</b>	<b>\$ 2,203,045</b>	<b>\$ 2,248,440</b>	<b>\$ 2,294,743</b>	<b>\$ 2,341,973</b>	<b>\$ 2,390,148</b>

## PERSONNEL SUMMARY HOTEL/MOTEL TAX FUND

Department	Full Time			Part Time			Total F.T.E			2022 vs 2021 Increase/ (Decrease)
	Actual 2020	Actual 2021	Budget 2022	Actual 2020	Actual 2021	Budget 2022	Actual 2020	Actual 2021	Budget 2022	
<b>HOTEL/MOTEL TAX FUND</b>										
DESTINATION MARKETING	4.75	5.15 <sup>1,4,6</sup>	5.00 <sup>7</sup>	-	0.50 <sup>6</sup>	0.50	4.75	5.65	5.50	(0.15)
MAIN STREET PROGRAM	-	1.00 <sup>4</sup>	1.00	-	0.50 <sup>3</sup>	0.50	-	1.50	1.50	-
MAYBORN CENTER	10.80	8.20 <sup>1,2,5,6</sup>	8.00 <sup>7</sup>	5.75	4.75 <sup>3</sup>	4.75	16.55	12.95	12.75	(0.20)
RAILROAD & HERITAGE MUSEUM	5.05	5.10 <sup>5</sup>	5.00 <sup>7</sup>	1.00	1.00	1.00	6.05	6.10	6.00	(0.10)
<b>HOTEL/MOTEL TAX FUND TOTAL (F.T.E.)</b>	<b>20.60</b>	<b>19.45</b>	<b>19.00</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>	<b>27.35</b>	<b>26.20</b>	<b>25.75</b>	<b>(0.45)</b>

1 - In FY 2021, the Convention & Visitor Bureau Director position was unfunded.

2 - In FY 2021, the Multi-Media Specialist funding allocation changed to 100% Marketing & Communications in the General Fund.

3 - During FY 2021, the part-time Office Assistant II position was moved from Mayborn Convention Center to Main Street Program.

4 - In FY 2021, the Main Street Manager funding allocation changed to 100% out of Main Street Program.

5 - During FY 2021, the funding allocation for the Assistant Director of Parks and Recreation was changed to 65% Recreation (General Fund), 10% Mayborn (HM Fund), 15% Destination Marketing (HM Fund), and 10% Railroad Museum (HM Fund).

6 - During FY 2021, Tourism became Destination Marketing. As part of the change, several staffing positions changed. Those changes included moving two Sales Marketing Specialist from Mayborn Convention Center to Destination Marketing and moving a part-time Office Assistant II position from Mayborn Convention Center to Destination Marketing as a part-time Office Assistant II.

7 - In FY 2022, the funding for the Assistant Director of Parks and Recreation, as well as the Director of Parks and Recreation will change to 100% General Fund.

PERSONNEL SUMMARY HOTEL/MOTEL TAX FUND

Department	Total F.T.E					
	Forecasted 2023	Forecasted 2024	Forecasted 2025	Forecasted 2026	Forecasted 2027	Forecasted 2028
<b>HOTEL/MOTEL TAX FUND</b>						
DESTINATION MARKETING	5.50	5.50	5.50	5.50	5.50	5.50
MAIN STREET PROGRAM	1.50	1.50	1.50	1.50	1.50	1.50
MAYBORN CENTER	12.75	12.75	12.75	12.75	12.75	12.75
RAILROAD & HERITAGE MUSEUM	6.00	6.00	6.00	6.00	6.00	6.00
<b>HOTEL/MOTEL TAX FUND TOTAL (F.T.E.)</b>	<b>25.75</b>	<b>25.75</b>	<b>25.75</b>	<b>25.75</b>	<b>25.75</b>	<b>25.75</b>

## FINANCIAL SUMMARY FEDERAL/STATE GRANT FUND

	Actual		FY 2021 AMENDED Budget @ 06/30/21	FY 2022 ADOPTED Budget	+(-)
	09/30/19	09/30/20			
<b>Revenues:</b>					
Intergovernmental	\$ 2,308,642	\$ 2,131,895	\$ 5,453,111	\$ 659,412	\$ (4,793,699)
<b>Total revenues</b>	<b>2,308,642</b>	<b>2,131,895</b>	<b>5,453,111</b>	<b>659,412</b>	<b>(4,793,699)</b>
<b>Expenditures:</b>					
General government	54,808	536,513	627,609	121,312	(506,297)
Public safety	138,719	112,692	560,221	52,850	(507,371)
Sanitation	-	22,527	160,557	-	(160,557)
Health and welfare	107,832	409,437	2,329,550	485,250	(1,844,300)
Highways and streets	3,003,366	1,918,468	2,588,239	-	(2,588,239)
<b>Total expenditures</b>	<b>\$ 3,304,725</b>	<b>\$ 2,999,637</b>	<b>6,266,176</b>	<b>659,412</b>	<b>(5,606,764)</b>
Excess (deficiency) of revenues over expenditures	(996,083)	(867,742)	(813,065)	-	813,065
<b>Other financing sources:</b>					
Transfers in - General Fund	19,771	11,461	112,212	-	(112,212)
Transfers in - Capital Projects	976,312	856,281	700,853	-	(700,853)
<b>Total other financing sources</b>	<b>996,083</b>	<b>867,742</b>	<b>813,065</b>	<b>-</b>	<b>(813,065)</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	-	-	-	-	-
Fund balance, beginning of year	-	-	-	-	-
Fund balance, end of year	\$ -	\$ -	\$ -	\$ -	\$ -

Total Federal/State Grant Fund Expenditures - By Category					
Personnel services	\$ 90,423	\$ 137,391	\$ 501,593	\$ 411,020	\$ (90,573)
Operations	116,713	526,385	2,783,493	248,392	(2,535,101)
Capital outlay	3,097,589	2,335,861	2,981,090	-	(2,981,090)
<b>Fund Total</b>	<b>\$ 3,304,725</b>	<b>\$ 2,999,637</b>	<b>\$ 6,266,176</b>	<b>\$ 659,412</b>	<b>\$ (5,606,764)</b>



## FINANCIAL SUMMARY FEDERAL/STATE GRANT FUND

	FY 2023 FORECASTED Budget	FY 2024 FORECASTED Budget	FY 2025 FORECASTED Budget	FY 2026 FORECASTED Budget	FY 2027 FORECASTED Budget	FY 2028 FORECASTED Budget
<b>Revenues:</b>						
Intergovernmental	\$ 679,195	\$ 699,571	\$ 720,558	\$ 742,174	\$ 764,440	\$ 787,373
<b>Total revenues</b>	<b>679,195</b>	<b>699,571</b>	<b>720,558</b>	<b>742,174</b>	<b>764,440</b>	<b>787,373</b>
<b>Expenditures:</b>						
General government	124,953	128,701	132,563	136,539	140,635	144,854
Public safety	54,435	56,068	57,750	59,483	61,267	63,105
Sanitation	-	-	-	-	-	-
Health and welfare	499,807	514,802	530,245	546,152	562,538	579,414
Highways and streets	-	-	-	-	-	-
<b>Total expenditures</b>	<b>679,195</b>	<b>699,571</b>	<b>720,558</b>	<b>742,174</b>	<b>764,440</b>	<b>787,373</b>
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-
<b>Other financing sources:</b>						
Transfers in - General Fund	-	-	-	-	-	-
Transfers in - Capital Projects	-	-	-	-	-	-
<b>Total other financing sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	-	-	-	-	-	-
Fund balance, beginning of year	-	-	-	-	-	-
<b>Fund balance, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Federal/State Grant Fund Expenditures - By Category</b>						
Personnel services	\$ 423,351	\$ 436,051	\$ 449,133	\$ 462,606	\$ 476,485	\$ 490,780
Operations	255,844	263,520	271,425	279,568	287,955	296,594
Capital outlay	-	-	-	-	-	-
<b>Fund Total</b>	<b>\$ 679,195</b>	<b>\$ 699,571</b>	<b>\$ 720,558</b>	<b>\$ 742,174</b>	<b>\$ 764,440</b>	<b>\$ 787,373</b>

## PERSONNEL SUMMARY FEDERAL/STATE GRANT FUND

Department	Full Time <sup>1</sup>			Part Time <sup>1</sup>			Total F.T.E.			2022 vs 2021 Increase/ (Decrease)
	Actual 2020	Actual 2021	Budget 2022	Actual 2020	Actual 2021	Budget 2022	Actual 2020	Actual 2021	Budget 2022	
<b>FEDERAL/STATE GRANT FUND</b>										
<u>CDBG:</u>										
ADMINISTRATION	0.95	1.10	0.78	-	-	-	0.95	1.10	0.78	(0.32)
CRIME PREVENTION	1.00	1.00	1.00	-	-	-	1.00	1.00	1.00	-
HOUSING IMPROVEMENT	0.79	0.20	1.52	-	-	-	0.79	0.20	1.52	1.32
NEIGHBORHOOD REVITALIZATION	2.25	2.25	2.20	-	-	-	2.25	2.25	2.20	(0.05)
<u>OTHER:</u>										
POLICE - GRANTS	-	1.00 <sup>2</sup>	1.00	-	-	-	-	1.00	1.00	-
<b>FED/STATE GRANT FUND TOTAL (F.T.E.)</b>	<b>4.99</b>	<b>5.55</b>	<b>6.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4.99</b>	<b>5.55</b>	<b>6.50</b>	<b>0.95</b>

1 - During the budget process each position funded within Federal/Grant State Funds is evaluated based on program needs and available resources. Therefore, personnel distributions amongst the divisions within the Federal/State Grant Fund will be adjusted accordingly each fiscal year.

2 - During FY 2021, a Family Violence Case Manager position was authorized and funded with the award of the Family Violence Assist Grant through Criminal Justice Division (CJD) of the Governor's office.

PERSONNEL SUMMARY FEDERAL/STATE GRANT FUND

Department	Total F.T.E				
	Forecasted 2023	Forecasted 2024	Forecasted 2025	Forecasted 2027	Forecasted 2028
<b>FEDERAL/STATE GRANT FUND</b>					
<u>CDBG:</u>					
ADMINISTRATION	0.78	0.78	0.78	0.78	0.78
CRIME PREVENTION	1.00	1.00	1.00	1.00	1.00
HOUSING IMPROVEMENT	1.52	1.52	1.52	1.52	1.52
NEIGHBORHOOD REVITALIZATION	2.20	2.20	2.20	2.20	2.20
<u>OTHER:</u>					
POLICE - GRANTS	1.00	1.00	1.00	1.00	1.00
<b>FED/STATE GRANT FUND TOTAL (F.T.E.)</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>

## FINANCIAL SUMMARY DRAINAGE FUND

	Actual		FY 2021 AMENDED Budget @ 06/30/21	FY 2022 ADOPTED Budget	+(-)
	09/30/19	09/30/20			
<b>Revenues:</b>					
Drainage fees	\$ 2,698,046	\$ 2,822,622	\$ 2,845,103	\$ 2,973,875	\$ 128,772
Interest and other	49,084	56,989	5,554	875	(4,679)
<b>Total revenues</b>	<b>2,747,130</b>	<b>2,879,611</b>	<b>2,850,657</b>	<b>2,974,750</b>	<b>124,093</b>
<b>Expenditures:</b>					
Highways and streets:					
Drainage	2,101,547	2,145,265	3,507,815	1,876,504	(1,631,311)
<b>Total expenditures</b>	<b>2,101,547</b>	<b>2,145,265</b>	<b>3,507,815</b>	<b>1,876,504</b>	<b>(1,631,311)</b>
Excess (deficiency) of revenues over expenditures	645,583	734,346	(657,158)	1,098,246	1,755,404
<b>Other financing (uses):</b>					
Transfers out - General Fund	-	(291,462)	(299,261)	(312,349)	(13,088)
Transfers out - Debt Service	(264,169)	(262,918)	(609,280)	(785,897)	(176,617)
<b>Total other financing (uses)</b>	<b>(264,169)</b>	<b>(554,380)</b>	<b>(908,541)</b>	<b>(1,098,246)</b>	<b>(189,705)</b>
Excess (deficiency) of revenues over expenditures and other financing uses	381,414	179,966	(1,565,699)	-	1,565,699
Fund balance, beginning of year	2,143,556	2,524,970	2,704,936	1,139,237	(1,565,699)
<b>Fund balance, end of year</b>	<b>\$ 2,524,970</b>	<b>\$ 2,704,936</b>	<b>\$ 1,139,237</b>	<b>\$ 1,139,237</b>	<b>\$ -</b>

Total Drainage Fund Expenditures - By Category					
Personnel services	\$ 796,005	\$ 830,388	\$ 1,201,980	\$ 1,243,140	\$ 41,160
Operations	410,611	331,484	471,089	400,129	(70,960)
Capital outlay	894,931	983,393	1,374,115	50,200	(1,323,915)
Contingency <sup>(1)</sup>	-	-	460,631	183,035	(277,596)
<b>Fund Total</b>	<b>\$ 2,101,547</b>	<b>\$ 2,145,265</b>	<b>\$ 3,507,815</b>	<b>\$ 1,876,504</b>	<b>\$ (1,631,311)</b>

(1) - Contingency is budgeted in each department and moved during the fiscal year as appropriated by Council - only applicable to amended and adopted budgets

## FINANCIAL SUMMARY DRAINAGE FUND

	FY 2023 FORECASTED Budget	FY 2024 FORECASTED Budget	FY 2025 FORECASTED Budget	FY 2026 FORECASTED Budget	FY 2027 FORECASTED Budget	FY 2028 FORECASTED Budget
<b>Revenues:</b>						
Drainage fees	\$ 3,032,491	\$ 3,092,637	\$ 3,154,355	\$ 3,217,692	\$ 3,282,694	\$ 3,408,423
Interest and other	875	875	875	875	875	875
<b>Total revenues</b>	<b>3,033,366</b>	<b>3,093,512</b>	<b>3,155,230</b>	<b>3,218,567</b>	<b>3,283,569</b>	<b>3,409,298</b>
<b>Expenditures:</b>						
Highways and streets:						
Drainage	1,924,794	1,983,224	2,033,712	2,089,998	2,153,775	2,262,554
<b>Total expenditures</b>	<b>1,924,794</b>	<b>1,983,224</b>	<b>2,033,712</b>	<b>2,089,998</b>	<b>2,153,775</b>	<b>2,262,554</b>
Excess (deficiency) of revenues over expenditures	1,108,572	1,110,288	1,121,518	1,128,569	1,129,794	1,146,744
<b>Other financing (uses):</b>						
Transfers out - General Fund	(318,503)	(324,819)	(331,299)	(337,950)	(344,775)	(357,976)
Transfers out - Debt Service	(790,069)	(785,469)	(790,219)	(790,619)	(785,019)	(788,768)
<b>Total other financing (uses)</b>	<b>(1,108,572)</b>	<b>(1,110,288)</b>	<b>(1,121,518)</b>	<b>(1,128,569)</b>	<b>(1,129,794)</b>	<b>(1,146,744)</b>
Excess (deficiency) of revenues over expenditures and other financing uses	-	-	-	-	-	-
Fund balance, beginning of year	1,139,237	1,139,237	1,139,237	1,139,237	1,139,237	1,139,237
<b>Fund balance, end of year</b>	<b>\$ 1,139,237</b>	<b>\$ 1,139,237</b>	<b>\$ 1,139,237</b>	<b>\$ 1,139,237</b>	<b>\$ 1,139,237</b>	<b>\$ 1,139,237</b>

Total Drainage Fund Expenditures - By Category						
Personnel services	\$ 1,267,998	\$ 1,334,894	\$ 1,404,892	\$ 1,425,966	\$ 1,447,355	\$ 1,469,066
Operations	417,849	435,593	454,078	470,319	487,374	498,488
Capital outlay	62,000	26,500	50,660	55,300	18,300	295,000
Contingency <sup>(1)</sup>	176,947	186,237	124,082	138,413	200,746	-
<b>Fund Total</b>	<b>\$ 1,924,794</b>	<b>\$ 1,983,224</b>	<b>\$ 2,033,712</b>	<b>\$ 2,089,998</b>	<b>\$ 2,153,775</b>	<b>\$ 2,262,554</b>

## CAPITAL SUMMARY DRAINAGE FUND

Department	Project	2021/2022 FORECASTED Budget	2022/2023 FORECASTED Budget	2023/2024 FORECASTED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget
Drainage	Equipment for Hauling Position - 1 TON Flatbed Truck To be split funded: General Fund - 60% Drainage Fund - 40%	\$ 22,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Drainage	New Camera system for storm drain inspections	20,000	-	-	-	-	-	-
Drainage	Equipment for Hauling Position - Gooseneck Trailer To be split funded: General Fund - 60% Drainage Fund - 40%	7,400	-	-	-	-	-	-
Drainage	Replace 2008 New Holland TL90A Tractor Asset # 12590	-	62,000	-	-	-	-	-
Streets	Utility Body for requested New ROW Crew To be split funded: General Fund - 50% Drainage Fund - 50%	-	-	26,500	-	-	-	-
Streets	New Dump Truck for New Concrete Maintenance Crew To be split funded: General Fund - 40% Drainage Fund - 20% Water/Wastewater Fund - 40%	-	-	-	24,100	-	-	-
Streets	New Skid Steer for New Concrete Maintenance Crew To be split funded: General Fund - 40% Drainage Fund - 20% Water/Wastewater Fund - 40%	-	-	-	13,940	-	-	-
Streets	New 1 Ton Crew Cab Utility 4x2 for New Concrete Maintenance Crew To be split funded: General Fund - 40% Drainage Fund - 20% Water/Wastewater Fund - 40%	-	-	-	10,620	-	-	-
Streets	New Trailer for Skid Steer for New Concrete Maintenance Crew To be split funded: General Fund - 40% Drainage Fund - 20% Water/Wastewater Fund - 40%	-	-	-	2,000	-	-	-
Drainage	Replace 2014 Ford F-150 Regular Cab 4x2 (add 4WD) Asset # 13881	-	-	-	-	40,900	-	-
Drainage	Replace 2019 Hustler Super Z 72" Mower Asset # 14961	-	-	-	-	14,400	-	-
Drainage	Replace 2008 Kubota RTV 900 Utility Vehicle Asset # 12811	-	-	-	-	-	18,300	-
Drainage	Replace 2001 Gradall XL 3100 Speed Excavator Asset # 11193	-	-	-	-	-	-	295,000
<b>Total Capital</b>		<b>\$ 50,200</b>	<b>\$ 62,000</b>	<b>\$ 26,500</b>	<b>\$ 50,660</b>	<b>\$ 55,300</b>	<b>\$ 18,300</b>	<b>\$ 295,000</b>



## PERSONNEL SUMMARY DRAINAGE FUND

Department	Full Time			Part Time			Total F.T.E			2022 vs 2021 Increase/ (Decrease)
	Actual 2020	Actual 2021	Budget 2022	Actual 2020	Actual 2021	Budget 2022	Actual 2020	Actual 2021	Budget 2022	
<b>DRAINAGE FUND</b>										
DRAINAGE	19.57	20.19 <sup>1,2</sup>	20.59 <sup>3</sup>	-	-	-	19.57	20.19	20.59	0.40
<b>DRAINAGE FUND TOTAL (F.T.E)</b>	<b>19.57</b>	<b>20.19</b>	<b>20.59</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19.57</b>	<b>20.19</b>	<b>20.59</b>	<b>0.40</b>

1 - In FY 2021, the Multi-Media Specialist funding allocation changed to 100% Marketing & Communications in the General Fund.

2 - In FY 2021, the following funding distributions occurred: GIS Technician - 40% IT, 30% Drainage, 30% PW Admin; Assistant Director of Public Works - 50% Solid Waste, 50% Fleet Services; City Engineer - 34% Engineering, 33% Drainage, 33% PW Admin; Director of Public Works - 10% Engineering, 20% Drainage, 70% PW Admin; Director of Transportation - 33% Traffic Control, 34% Streets, 33% Drainage; GIS Modeler - 25% Drainage, 75% PW Admin; Project Manager - 34% Engineering, 33% Drainage, 33% PW Admin; Senior Project Engineer - 45% Engineering, 10% Drainage, 45% PW Admin; and Streets & Drainage Services Manager - 50% Streets, 50% Drainage.

3 - In FY2022, an Equipment Maintenance & Transporter position will be added. This position is to be split funded 60% General Funds (Streets) and 40% Drainage Fund.



PERSONNEL SUMMARY DRAINAGE FUND

Department	Total F.T.E					
	Forecasted 2023	Forecasted 2024	Forecasted 2025	Forecasted 2026	Forecasted 2027	Forecasted 2028
<b>DRAINAGE FUND</b>						
DRAINAGE	20.59	21.59 <sup>4</sup>	22.59 <sup>5</sup>	22.59	22.59	22.59
<b>DRAINAGE FUND TOTAL (F.T.E)</b>	<b>20.59</b>	<b>21.59</b>	<b>22.59</b>	<b>22.59</b>	<b>22.59</b>	<b>22.59</b>

4 - In FY 2024, a new ROW Crew will be added, which will consist of one Crew Leader and one Equipment Operator I. Funding for this new crew will be split 50% General Fund and 50% Drainage.

5 - In FY 2025, a Concrete Maintenance Crew will be added, which will consist of one Foreman, one Crew Leader, one Equipment Operator II, one Equipment Operator I, and one Maintenance Worker. Funding for this new crew will be split 40% General Fund, 40% Water/Wastewater Fund, and 20% Drainage Fund.

FINANCIAL SUMMARY DEBT SERVICE FUND

	Actual		FY 2021 AMENDED	FY 2022 ADOPTED	+(-)
	09/30/19	09/30/20	Budget @ 06/30/21	Budget	
<b>Revenues:</b>					
Taxes	\$ 13,779,427	\$ 15,287,703	\$ 16,756,388	\$ 17,858,902	\$ 1,102,514
Intergovernmental	1,505,000	1,505,000	1,505,000	1,505,000	-
Interest and other	156,631	150,176	24,000	4,200	(19,800)
<b>Total revenues</b>	<b>15,441,058</b>	<b>16,942,879</b>	<b>18,285,388</b>	<b>19,368,102</b>	<b>1,082,714</b>
<b>Expenditures:</b>					
<b>Debt service:</b>					
Principal retirement	9,560,000	12,348,289	13,375,952	13,764,516	388,564
Interest and fiscal charges	6,433,238	6,717,413	6,897,336	8,208,273	1,310,937
Refunding bond issuance costs	31,290	17,046	-	-	-
<b>Total expenditures</b>	<b>16,024,528</b>	<b>19,082,748</b>	<b>20,273,288</b>	<b>21,972,789</b>	<b>1,699,501</b>
Excess (deficiency) of revenues over expenditures	(583,470)	(2,139,869)	(1,987,900)	(2,604,687)	(616,787)
<b>Other financing sources (uses):</b>					
Transfers in - General Fund	1,506,800	1,771,783	1,311,068	1,751,238	440,170
Transfers in - Hotel/Motel Fund	-	33,776	67,552	67,552	-
Transfers in - Drainage Fund	264,169	262,919	609,280	785,897	176,617
Refunding bonds issued	4,880,000	685,000	-	-	-
Original issue premium	415,355	-	-	-	-
Bond discount	(23,881)	(4,785)	-	-	-
Payment to refunded bond escrow agent	(5,285,213)	(1,762,579)	-	-	-
<b>Total other financing sources (uses)</b>	<b>1,757,230</b>	<b>986,114</b>	<b>1,987,900</b>	<b>2,604,687</b>	<b>616,787</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	1,173,760	(1,153,755)	-	-	-
Fund balance, beginning of year	283,612	1,457,372	303,617	303,617	-
<b>Fund balance, end of year</b>	<b>\$ 1,457,372</b>	<b>\$ 303,617</b>	<b>\$ 303,617</b>	<b>\$ 303,617</b>	<b>\$ -</b>
Allocation of Fund Balance, end of year:					
Reserved for Debt Service	\$ 1,457,372	\$ 303,617	\$ 303,617	\$ 303,617	
	<u>\$ 1,457,372</u>	<u>\$ 303,617</u>	<u>\$ 303,617</u>	<u>\$ 303,617</u>	

## FINANCIAL SUMMARY DEBT SERVICE FUND

	FY 2023 FORECASTED Budget	FY 2024 FORECASTED Budget	FY 2025 FORECASTED Budget	FY 2026 FORECASTED Budget	FY 2027 FORECASTED Budget	FY 2028 FORECASTED Budget
<b>Revenues:</b>						
Taxes	\$ 20,543,015	\$ 23,196,946	\$ 24,391,575	\$ 25,370,173	\$ 26,387,505	\$ 27,445,105
Intergovernmental	1,309,092	1,338,547	1,368,664	1,399,459	1,430,947	1,206,070
Interest and other	4,200	4,200	4,200	4,200	4,200	4,200
<b>Total revenues</b>	<b>21,856,307</b>	<b>24,539,693</b>	<b>25,764,439</b>	<b>26,773,832</b>	<b>27,822,652</b>	<b>28,655,375</b>
<b>Expenditures:</b>						
Debt service:						
Principal retirement	15,073,825	17,232,174	19,397,840	21,200,401	22,597,439	23,509,221
Interest and fiscal charges	9,590,378	10,118,187	9,432,948	8,980,322	8,806,985	8,617,208
Refunding bond issuance costs	-	-	-	-	-	-
<b>Total expenditures</b>	<b>24,664,203</b>	<b>27,350,361</b>	<b>28,830,788</b>	<b>30,180,723</b>	<b>31,404,424</b>	<b>32,126,429</b>
Excess (deficiency) of revenues over expenditures	(2,807,896)	(2,810,668)	(3,066,349)	(3,406,891)	(3,581,772)	(3,471,054)
<b>Other financing sources (uses):</b>						
Transfers in - General Fund	1,950,275	1,957,647	2,208,578	2,548,720	2,729,201	2,614,734
Transfers in - Hotel/Motel Fund	67,552	67,552	67,552	67,552	67,552	67,552
Transfers in - Drainage Fund	790,069	785,469	790,219	790,619	785,019	788,768
Refunding bonds issued	-	-	-	-	-	-
Original issue premium	-	-	-	-	-	-
Bond discount	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>2,807,896</b>	<b>2,810,668</b>	<b>3,066,349</b>	<b>3,406,891</b>	<b>3,581,772</b>	<b>3,471,054</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	-	-	-	-	-	-
Fund balance, beginning of year	303,617	303,617	303,617	303,617	303,617	303,617
<b>Fund balance, end of year</b>	<b>\$ 303,617</b>	<b>\$ 303,617</b>	<b>\$ 303,617</b>	<b>\$ 303,617</b>	<b>\$ 303,617</b>	<b>\$ 303,617</b>
Allocation of Fund Balance, end of year:						
Reserved for Debt Service	\$ 303,617	\$ 303,617	\$ 303,617	\$ 303,617	\$ 303,617	\$ 303,617
	\$ 303,617	\$ 303,617	\$ 303,617	\$ 303,617	\$ 303,617	\$ 303,617

# FINANCIAL SUMMARY WATER & WASTEWATER FUND

	Actual		FY 2021 AMENDED Budget @ 06/30/21	FY 2022 ADOPTED Budget	+(-)
	09/30/19	09/30/20			
<b>Operating Revenues:</b>					
Water service	\$ 16,660,392	\$ 21,483,096	\$ 23,177,133	\$ 24,947,510	\$ 1,770,377
Wastewater service	12,028,616	14,584,853	16,630,057	17,685,986	1,055,929
Effluent	991,431	1,016,647	867,000	1,100,000	233,000
Other	2,233,242	2,000,046	2,149,713	2,343,326	193,613
<b>Total operating revenues</b>	<b>31,913,681</b>	<b>39,084,642</b>	<b>42,823,903</b>	<b>46,076,822</b>	<b>3,252,919</b>
<b>Operating Expenses:</b>					
Personnel services	5,982,723	6,092,665	7,508,872	7,543,973	35,101
Supplies	1,571,829	1,789,658	2,246,303	2,163,747	(82,556)
Repairs and maintenance	1,204,599	1,442,026	1,844,045	1,840,307	(3,738)
Depreciation	7,412,159	8,430,854	8,700,000	8,500,000	(200,000)
Other services and charges	12,398,261	14,275,523	15,953,522	16,419,827	466,305
Contingency <sup>(1)</sup>	-	-	-	46,461	46,461
<b>Total operating expenses</b>	<b>28,569,571</b>	<b>32,030,726</b>	<b>36,252,742</b>	<b>36,514,315</b>	<b>261,573</b>
Operating income	3,344,110	7,053,916	6,571,161	9,562,507	2,991,346
<b>Nonoperating revenues (expenses):</b>					
Interest income	1,255,800	1,599,150	705,823	590,323	(115,500)
Contributions - TxDOT	19,653	8,909	-	-	-
Contributed Capital	1,124,943	3,980,948	-	-	-
Interest expense	(3,837,738)	(5,371,315)	(8,032,792)	(8,513,243)	(480,451)
<b>Net nonoperating expenses</b>	<b>(1,437,342)</b>	<b>217,692</b>	<b>(7,326,969)</b>	<b>(7,922,920)</b>	<b>(595,951)</b>
Net income	1,906,768	7,271,608	(755,808)	1,639,587	2,395,395
<b>Increase in net assets</b>	<b>\$ 1,906,768</b>	<b>\$ 7,271,608</b>	<b>\$ (755,808)</b>	<b>\$ 1,639,587</b>	<b>\$ 2,395,395</b>
<b>Water &amp; Wastewater Fund - Changes in Working Capital</b>					
Gross revenue -					
Operating income	\$ 31,913,681	\$ 39,084,642	\$ 42,823,903	\$ 46,076,822	\$ 3,252,919
Interest income	1,255,800	1,599,150	705,823	590,323	(115,500)
Contributions - TxDOT	19,653	8,909	-	-	-
Contributed Capital	1,124,943	3,980,948	-	-	-
Operating expenses <sup>(2)</sup>	(21,157,412)	(23,599,872)	(27,552,742)	(27,967,854)	(415,112)
<b>Net revenue available for capital &amp; debt</b>	<b>13,156,665</b>	<b>21,073,777</b>	<b>15,976,984</b>	<b>18,699,291</b>	<b>2,722,307</b>
Capital & debt:					
Principal	(6,016,895)	(6,723,285)	(9,268,232)	(9,625,487)	(357,255)
Interest	(3,837,738)	(5,371,315)	(8,032,792)	(8,513,243)	(480,451)
Capital outlay	(31,821,284)	(17,273,597)	(105,406,200)	(31,214,100)	74,192,100
Contingency <sup>(1)</sup>	-	-	-	(46,461)	(46,461)
Application of bond proceeds	23,170,321	8,957,498	101,359,415	30,700,000	(70,659,415)
<b>Total capital &amp; debt</b>	<b>(18,505,596)</b>	<b>(20,410,699)</b>	<b>(21,347,809)</b>	<b>(18,699,291)</b>	<b>2,648,518</b>
<b>Net increase (decrease) in working capital</b>	<b>\$ (5,348,931)</b>	<b>\$ 663,078</b>	<b>\$ (5,370,825)</b>	<b>\$ -</b>	<b>\$ 5,370,825</b>

(1) - Contingency is moved during the fiscal year as appropriated by Council - only applicable to amended and adopted budgets

(2) - Operating expenses less depreciation and contingency

# FINANCIAL SUMMARY WATER & WASTEWATER FUND

	FY 2023 FORECASTED Budget	FY 2024 FORECASTED Budget	FY 2025 FORECASTED Budget	FY 2026 FORECASTED Budget	FY 2027 FORECASTED Budget	FY 2028 FORECASTED Budget
<b>Operating Revenues:</b>						
Water service	\$ 25,971,249	\$ 27,599,961	\$ 28,327,622	\$ 29,673,731	\$ 30,164,421	\$ 30,717,435
Wastewater service	20,363,393	20,760,443	21,661,042	23,655,085	24,099,968	24,494,146
Effluent	1,122,000	1,144,440	1,167,329	1,190,675	1,214,489	1,238,779
Other	2,373,316	2,403,906	2,435,107	2,466,932	2,499,394	2,532,505
<b>Total operating revenues</b>	<b>49,829,958</b>	<b>51,908,750</b>	<b>53,591,100</b>	<b>56,986,423</b>	<b>57,978,272</b>	<b>58,982,865</b>
<b>Operating Expenses:</b>						
Personnel services	7,648,091	7,805,209	8,072,087	8,291,946	8,608,609	8,630,131
Supplies	2,172,722	2,200,104	2,218,111	2,240,823	2,264,161	2,269,821
Repairs and maintenance	1,818,905	1,824,021	1,837,392	1,842,764	1,856,470	1,861,112
Depreciation	8,750,000	9,000,000	9,250,000	9,500,000	9,750,000	10,000,000
Other services and charges	17,067,584	17,496,564	17,821,729	18,415,806	18,516,762	18,696,070
Contingency <sup>(1)</sup>	19,058	6,220	23,074	75,824	90,481	60,082
<b>Total operating expenses</b>	<b>37,476,360</b>	<b>38,332,118</b>	<b>39,222,393</b>	<b>40,367,163</b>	<b>41,086,483</b>	<b>41,517,216</b>
Operating income	12,353,598	13,576,632	14,368,707	16,619,260	16,891,789	17,465,649
<b>Nonoperating revenues (expenses):</b>						
Interest income	590,323	590,323	590,323	590,323	590,323	590,323
Contributions - TxDOT	-	-	-	-	-	-
Contributed Capital	-	-	-	-	-	-
Interest expense	(9,220,187)	(9,741,269)	(9,857,572)	(10,364,768)	(10,807,432)	(11,653,186)
<b>Net nonoperating expenses</b>	<b>(8,629,864)</b>	<b>(9,150,946)</b>	<b>(9,267,249)</b>	<b>(9,774,445)</b>	<b>(10,217,109)</b>	<b>(11,062,863)</b>
Net income	3,723,734	4,425,686	5,101,458	6,844,815	6,674,680	6,402,786
<b>Increase in net assets</b>	<b>\$ 3,723,734</b>	<b>\$ 4,425,686</b>	<b>\$ 5,101,458</b>	<b>\$ 6,844,815</b>	<b>\$ 6,674,680</b>	<b>\$ 6,402,786</b>

<b>Water &amp; Wastewater Fund - Changes in Working Capital</b>						
<b>Gross revenue -</b>						
Operating income	\$ 49,829,958	\$ 51,908,750	\$ 53,591,100	\$ 56,986,423	\$ 57,978,272	\$ 58,982,865
Interest income	590,323	590,323	590,323	590,323	590,323	590,323
Contributions - TxDOT	-	-	-	-	-	-
Contributed Capital	-	-	-	-	-	-
Operating expenses <sup>(2)</sup>	(28,707,302)	(29,325,898)	(29,949,319)	(30,791,339)	(31,246,002)	(31,457,134)
<b>Net revenue available for capital &amp; debt</b>	<b>21,712,979</b>	<b>23,173,175</b>	<b>24,232,104</b>	<b>26,785,407</b>	<b>27,322,593</b>	<b>28,116,054</b>
<b>Capital &amp; debt:</b>						
Principal	(11,454,034)	(12,786,286)	(13,931,338)	(15,370,915)	(14,341,180)	(16,223,986)
Interest	(9,220,187)	(9,741,269)	(9,857,572)	(10,364,768)	(10,807,432)	(11,653,186)
Capital outlay	(28,519,700)	(18,839,400)	(28,270,120)	(28,423,900)	(21,733,500)	(17,178,800)
Contingency <sup>(1)</sup>	(19,058)	(6,220)	(23,074)	(75,824)	(90,481)	(60,082)
Application of bond proceeds	27,500,000	18,200,000	27,850,000	27,450,000	19,650,000	17,000,000
<b>Total capital &amp; debt</b>	<b>(21,712,979)</b>	<b>(23,173,175)</b>	<b>(24,232,104)</b>	<b>(26,785,407)</b>	<b>(27,322,593)</b>	<b>(28,116,054)</b>
<b>Net increase (decrease) in working capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## CAPITAL SUMMARY WATER & WASTEWATER FUND

Department	Project	2021/2022 FORECASTED Budget	2022/2023 FORECASTED Budget	2023/2024 FORECASTED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget
Wastewater Collection	Dump Truck For Maintenance Crew #5 - Collections (Crew 983) **Addition to Fleet**	115,800	-	-	-	-	-	-
Wastewater Collection	Backhoe For Maintenance Crew #5 - Collections (Crew 983) **Addition to Fleet**	108,300	-	-	-	-	-	-
Wastewater Collection	Replace 2008 Caterpillar 420E Backhoe Asset #12784	108,300	-	-	-	-	-	-
Wastewater Collection	New Standard Van with New Camera Equipment (Crew 963) **Addition to Fleet**	95,000	-	-	-	-	-	-
Wastewater Collection	Vehicle for Maintenance Crew #5 - Collections (Crew 983) 1 Ton Crew Cab 4X2 with 4WD **Addition to Fleet**	55,000	-	-	-	-	-	-
Wastewater Collection	Backhoe Trailer for Maintenance Crew #5 - Collections (Crew 983)	16,700	-	-	-	-	-	-
Engineering	InfoWater Pro Upgrade to Floating License (from Single User License)	15,000	-	-	-	-	-	-
Water Treatment Plant	Membrane Module Replacements	-	186,000	-	-	-	-	-
Wastewater Collection	Upgrade 2012 Ford F-350 to F-550 Mounted Jetter and 4WD Asset #13522	-	156,000	-	-	-	-	-
Water Treatment Plant	Conventional Filter Bed Coverings	-	150,000	-	-	-	-	-
Water Treatment Plant	Replace Rake Drive (1/yr)	-	125,000	125,000	-	-	125,000	-
Wastewater Collection	Replace 2012 Ford Super Duty Crew Cab, add 4WD Asset # 13521	-	56,000	-	-	-	-	-
Water Distribution	Replace 2008 Ford F-350 Regular Cab 4x2 add 4WD Asset #12587	-	54,000	-	-	-	-	-
Water Treatment Plant	Traveling Screen Replacement (2)	-	50,000	-	-	-	-	-
Water Treatment Plant	System Water Quality Monitoring	-	50,000	-	-	-	-	-
Water Treatment Plant	Clarifier Floc Mixers (2/yr)	-	45,000	-	-	-	45,000	-
Water Distribution	Replace 2008 Ford F250 - Upgrade to Extended Cab Asset #12869	-	39,100	-	-	-	-	-

## CAPITAL SUMMARY WATER & WASTEWATER FUND

Department	Project	2021/2022 FORECASTED Budget	2022/2023 FORECASTED Budget	2023/2024 FORECASTED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget
Water Treatment Plant	Replace 2009 Ford Super Duty F-250 Asset #12966	-	36,900	-	-	-	-	-
Water Treatment Plant	Replace 2002 Dodge Ram 2500 Truck Asset #11325	-	36,200	-	-	-	-	-
Environmental Programs	Vehicle for Environmental Programs Manager **Addition to Fleet**	-	35,700	-	-	-	-	-
Water Treatment Plant	Replace 2004 Chevrolet Silverado 1500 Asset #11777	-	34,100	-	-	-	-	-
Metering	Replace 2013 Ford F-150 Regular Cab 4x2 Asset #13707	-	34,000	-	-	-	-	-
Water Treatment Plant	Smart Positioners for Membrane Racks	-	30,000	30,000	30,000	60,000	30,000	30,000
Water Treatment Plant	Chemical Pump Replacement	-	16,000	16,000	18,000	20,000	20,000	-
Water Treatment Plant	Conventional Plant Valve Actuator Replacement	-	10,000	20,000	30,000	70,000	70,000	-
Wastewater Collection	New Dump Truck for Existing Maintenance Crew (Crew 981) **Addition to Fleet**	-	-	155,800	-	-	-	-
Water Distribution	F-550 w/Travel Vac and Valve Exerciser with 4WD **Addition to Fleet**	-	-	128,500	-	-	-	-
Water Distribution	Replace 2015 Ford F-350 Regular Cab 4x2, add 4WD Asset #13885	-	-	56,000	-	-	-	-
Water Distribution	Vehicle for Requested 2nd Utility Manager with 4WD **Addition to Fleet**	-	-	39,400	-	-	-	-
Water Distribution / Wastewater Collection	Shoring Equipment For Manholes & Trenches	-	-	27,000	-	-	-	-
Wastewater Collection	New Backhoe Trailer for Existing Maintenance Crew (Crew 981) **Addition to Fleet**	-	-	16,700	-	-	-	-
Wastewater Collection	Jet Scan for Jet Truck & Vactors	-	-	15,000	-	-	-	-
Water Distribution	Leak Detection Equipment	-	-	10,000	-	-	-	-
Water Distribution	Capital for Maintenance Crew #7 - Distribution (Crew Leader, 1 UT II, and 1 UT I)	-	-	-	240,800	-	-	-

## CAPITAL SUMMARY WATER & WASTEWATER FUND

Department	Project	2021/2022 FORECASTED Budget	2022/2023 FORECASTED Budget	2023/2024 FORECASTED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget
Streets	New Dump Truck Capital for New Concrete Maintenance Crew To be split funded: General Fund - 40% Drainage Fund - 20% Water/Wastewater Fund - 40% **Addition to Fleet**	-	-	-	48,200	-	-	-
Streets	New Skid Steer Capital for New Concrete Maintenance Crew To be split funded: General Fund - 40% Drainage Fund - 20% Water/Wastewater Fund - 40% **Addition to Fleet**	-	-	-	27,880	-	-	-
Streets	New 1 Ton Crew Cab Utility 4x2 Capital for New Concrete Maintenance Crew To be split funded: General Fund - 40% Drainage Fund - 20% Water/Wastewater Fund - 40% **Addition to Fleet**	-	-	-	21,240	-	-	-
Streets	New Trailer for Skid Steer Capital for New Concrete Maintenance Crew To be split funded: General Fund - 40% Drainage Fund - 20% Water/Wastewater Fund - 40% **Addition to Fleet**	-	-	-	4,000	-	-	-
Water Treatment Plant	Filter Media Replacement	-	-	-	-	203,000	180,000	-
Wastewater Collection	Replace 2008 International Work Star Dump Truck Asset # 12575	-	-	-	-	120,500	-	-
Wastewater Collection	Replace 2008 Sterling Acterra Dump Truck Asset # 12805	-	-	-	-	120,500	-	-
Wastewater Collection	Replace 2010 Caterpillar 420E Backhoe Asset # 13137	-	-	-	-	112,600	-	-
Wastewater Collection	Camera Van for Maintenance Crew #4 - I&I Crew in Collections (Crew 982) Standard Van **Addition to Fleet**	-	-	-	-	95,000	-	-
Water Treatment Plant	Membrane Rack Valve & Actuator Replacements	-	-	-	-	46,000	46,000	46,000
Wastewater Collection	Replace 2012 Ford F-150 Regular Cab 4x2 Asset # 13520	-	-	-	-	35,400	-	-



## CAPITAL SUMMARY WATER & WASTEWATER FUND

Department	Project	2021/2022 FORECASTED Budget	2022/2023 FORECASTED Budget	2023/2024 FORECASTED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget
Metering	Vehicle for Additional Meter Technician	-	-	-	-	34,800	-	-
Water Distribution / Wastewater Collection	Rocksaw Attachment for Existing Skid Steer Asset #12866	-	-	-	-	30,000	-	-
PW Admin	Additional Admin Vehicle	-	-	-	-	22,100	-	-
Wastewater Collection	Replace 2012 Ford F-150 Regular Cab 4x2 - Addition of 4WD Asset # 13520	-	-	-	-	4,000	-	-
Wastewater Collection	Replace 2014 Chevrolet Express/Cues Van Asset # 13843	-	-	-	-	-	235,000	-
Water Distribution / Wastewater Collection	Front Loader / Rubber Tire Loader **Addition to Fleet**	-	-	-	-	-	150,800	-
Water Treatment Plant	SCADA Automation at Plant, Pump Stations, ESTs	-	-	-	-	-	150,000	-
Wastewater Collection	Dump Truck for Maintenance Crew #6 - Collections (Crew 984) **Addition to Fleet**	-	-	-	-	-	130,400	-
Water Distribution	Dump Truck for Maintenance Crew #8 (Crew 976) **Addition to Fleet**	-	-	-	-	-	127,800	-
Wastewater Collection	Replace 2013 Freightliner Business Class Asset # 13528	-	-	-	-	-	125,100	-
Wastewater Collection	Backhoe for Maintenance Crew #6 - Collections (Crew 984) **Addition to Fleet**	-	-	-	-	-	121,900	-
Water Distribution	Backhoe for Maintenance Crew #8 (Crew 976) **Addition to Fleet**	-	-	-	-	-	119,500	-
Water Distribution	Upgrade 2012 Caterpillar 301.4C to Big Mini-Excavator Asset # 13536	-	-	-	-	-	112,000	-
Water Treatment Plant	Security Improvements (from EPA RRA Study)	-	-	-	-	-	100,000	-
Wastewater Collection	Vehicle for Maintenance Crew #6 - Collections (Crew 984) with 4WD **Addition to Fleet**	-	-	-	-	-	61,500	-
Water Distribution	Vehicle for Maintenance Crew #8 - Distribution (Crew 976) 1 Ton Crew Cab 4X2 Utility Body with 4WD **Addition to Fleet**	-	-	-	-	-	60,300	-

## CAPITAL SUMMARY WATER & WASTEWATER FUND

Department	Project	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
		FORECASTED Budget	FORECASTED Budget	FORECASTED Budget	FORECASTED Budget	FORECASTED Budget	FORECASTED Budget	FORECASTED Budget
Wastewater Collection	Trailer for Maintenance Crew #6 - Collections (Crew 984) **Addition to Fleet**	-	-	-	-	-	18,800	-
Water Distribution	Backhoe Trailer for Maintenance Crew #8 (Crew 976) **Addition to Fleet**	-	-	-	-	-	18,400	-
Water Treatment Plant	Replace 2012 John Deere Gator Utility Vehicle Asset #13538	-	-	-	-	-	18,000	-
Water Treatment Plant	Replace 2012 John Deere Gator Utility Vehicle Asset #13537	-	-	-	-	-	18,000	-
Water Distribution	2016 FORD F-150 Regular Cab 4X2, add 4WD Asset # 14287	-	-	-	-	-	-	42,400
Environmental Programs	Vehicle For Environmental Programs Tech **Addition to Fleet**	-	-	-	-	-	-	39,900
Water Distribution	Replace 2008 Sullair 185 Air Compressor Asset # 12921	-	-	-	-	-	-	14,000
Water Distribution	Replace 2012 Wanco WTSP Arrow Board Asset # 13493	-	-	-	-	-	-	6,500
<b>Total Capital</b>		<b>\$ 514,100</b>	<b>\$ 1,144,000</b>	<b>\$ 639,400</b>	<b>\$ 420,120</b>	<b>\$ 973,900</b>	<b>\$ 2,083,500</b>	<b>\$ 178,800</b>



## PERSONNEL SUMMARY WATER & WASTEWATER FUND

Department	Full Time			Part Time			Total F.T.E			2022 vs 2021 Increase/ (Decrease)
	Actual 2020	Actual 2021	Budget 2022	Actual 2020	Actual 2021	Budget 2022	Actual 2020	Actual 2021	Budget 2022	
<b>UTILITY ENTERPRISE FUND</b>										
ENVIRONMENTAL PROGRAMS	5.00	4.00 <sup>3</sup>	4.00	-	-	-	5.00	4.00	4.00	-
METERING	8.00	8.00	8.00	-	-	-	8.00	8.00	8.00	-
PUBLIC WORKS ADMINISTRATION	8.45	7.06 <sup>1,3</sup>	7.06	-	-	-	8.45	7.06	7.06	-
PURCHASING	1.00	1.00	1.00	0.38	0.38	0.38	1.38	1.38	1.38	-
UTILITY BUSINESS OFFICE	10.00	10.00	10.00	0.63	0.63	0.63	10.63	10.63	10.63	-
WASTEWATER COLLECTION	27.50	28.50 <sup>3,4</sup>	32.00 <sup>7,8</sup>	-	-	-	27.50	28.50	32.00	3.50
WASTEWATER TREATMENT	-	-	-	-	-	-	-	-	-	-
WATER DISTRIBUTION	34.50	32.25 <sup>3,6</sup>	32.75 <sup>7</sup>	-	-	-	34.50	32.25	32.75	0.50
WATER TREATMENT	23.00	23.00	23.00	-	-	-	23.00	23.00	23.00	-
<b>UTILITY ENT FUND TOTAL (F.T.E.)</b>	<b>117.45</b>	<b>113.81</b>	<b>117.81</b>	<b>1.01</b>	<b>1.01</b>	<b>1.01</b>	<b>118.46</b>	<b>114.82</b>	<b>118.82</b>	<b>4.00</b>

1 - In FY 2021, the following funding distributions changed: GIS Technician - 40% IT, 30% Drainage, 30% PW Admin; City Engineer - 34% Engineering, 33% Drainage, 33% PW Admin; Director of Public Works - 10% Engineering, 20% Drainage, 70% PW Admin; Project Manager - 34% Engineering, 33% Drainage, 33% PW Admin; and Senior Project Engineer - 45% Engineering, 10% Drainage, 45% PW Admin.

2 - In FY 2021, a Multi-Media Specialist position changed funding to 100% Marketing & Communications in the General Fund.

3 - In FY 2021, the funding allocation for the Utility Compliance Coordinator position changed from 100% PW Admin to 50% Water Distribution and 50% Wastewater Collection. In addition, the Utility Division Director funding changed from 100% Environmental Programs to 50% Water Distribution and 50% Wastewater Collection.

4 - In FY 2021, the total number of positions for Foreman-Utility Services, Crew Leader, Utility Tech I, Utility Tech II, and Utility Tech III did not change, but the funding allocations were adjusted between Water Collections and Water Distribution.

5 - In FY 2021, one Water Maintenance Crew was unfunded. This crew consists of one Crew Leader, one Utility Tech II, and one Utility Tech I.

6 - In FY 2021, the funding allocation was changed for the GIS Modeler to 75% Water Distribution and 25% Drainage.

7 - In FY 2022, the funding allocation for the existing Utility Services Manager position will change to 100% Wastewater Collection. In addition, an additional Utility Services Manager will be added to focus on Water Distribution.

8 - In FY 2022, an additional Maintenance Crew will be added. The additional crew consists of one Crew Leader position, one Utility Technician I, and one Utility Technician II position - a total of 3 positions will be added.

## PERSONNEL SUMMARY WATER & WASTEWATER FUND

Department	Total F.T.E					
	Forecasted 2023	Forecasted 2024	Forecasted 2025	Forecasted 2026	Forecasted 2027	Forecasted 2028
<b>UTILITY ENTERPRISE FUND</b>						
ENVIRONMENTAL PROGRAMS	5.00 <sup>9</sup>	5.00	5.00	5.00	5.00	6.00 <sup>17</sup>
METERING	8.00	8.00	8.00	9.00 <sup>13</sup>	9.00	9.00
PUBLIC WORKS ADMINISTRATION	7.06	7.06	9.06 <sup>11</sup>	9.06	9.06	9.06
PURCHASING	1.38	1.38	1.38	1.38	1.38	1.38
UTILITY BUSINESS OFFICE	10.63	10.63	10.63	10.63	10.63	10.63
WASTEWATER COLLECTION	32.00	32.00	32.00	35.00 <sup>14</sup>	35.00	38.00 <sup>16</sup>
WASTEWATER TREATMENT	-	-	-	-	-	-
WATER DISTRIBUTION	32.75	32.75	35.75 <sup>12</sup>	35.75	38.75 <sup>15</sup>	38.75
WATER TREATMENT	23.00	24.00 <sup>10</sup>	24.00	24.00	24.00	24.00
<b>UTILITY ENT FUND TOTAL (F.T.E.)</b>	<b>119.82</b>	<b>120.82</b>	<b>125.82</b>	<b>129.82</b>	<b>132.82</b>	<b>136.82</b>

9 - In FY 2023, an Environmental Programs Technician will be added.

10 - In FY 2024, a Treatment Plant Assistant Division Director will be added.

11 - In FY 2025, a Concrete Maintenance Crew will be added, which will consist of one Foreman, one Crew Leader, one Equipment Operator II, one Equipment Operator I, and one Maintenance Worker. Funding for this new crew will be split 40% General Fund, 40% Water/Wastewater Fund, and 20% Drainage Fund.

12 - In FY 2025, a Maintenance Crew will be added, which will consist of one Crew Leader, one Utility Technician II, and one Utility Technician I - a total of 3 positions will be added.

13 - In FY 2026, a Meter Technician position will be added.

14 - In FY 2026, a Maintenance Crew will be added, which will consist of one Crew Leader, one Utility Technician II, and one Utility Technician I - a total of 3 positions will be added.

15 - In FY 2027, a Maintenance Crew will be added, which will consist of one Crew Leader, one Utility Technician II, and one Utility Technician I - a total of 3 positions will be added.

16 - In FY 2028, a Maintenance Crew will be added, which will consist of one Crew Leader, one Utility Technician II, and one Utility Technician I - a total of 3 positions will be added.

17 - In FY 2028, an Environmental Programs Technician will be added.

FINANCIAL SUMMARY REINVESTMENT ZONE NO. 1 FUND

	Actual		FY 2021 AMENDED Budget <sup>(1)</sup>	FY 2022 ADOPTED Budget <sup>(1)</sup>	+(-)
	09/30/19	09/30/20			
<b>Revenues:</b>					
Taxes	\$ 17,664,211	\$ 18,513,743	\$ 19,416,744	\$ 20,297,570	\$ 880,826
Intergovernmental	324,396	50,571	50,000	-	(50,000)
Licenses and permits	72,958	265,121	150,000	150,000	-
Interest and other	1,781,426	1,114,844	2,157,000	120,000	(2,037,000)
<b>Total revenues</b>	<b>19,842,991</b>	<b>19,944,279</b>	<b>21,773,744</b>	<b>20,567,570</b>	<b>(1,206,174)</b>
<b>Expenditures:</b>					
Current:					
General government	1,773,693	3,292,162	4,269,055	8,247,309	3,978,254
Capital outlay	16,723,751	15,569,335	83,423,200	31,182,000	(52,241,200)
Debt service:					
Principal retirement	4,745,000	4,730,000	5,130,000	5,315,000	185,000
Interest and fiscal charges	2,465,399	2,469,776	1,874,944	3,477,800	1,602,856
Issuance cost - bonds	-	122,207	1,285,793	-	(1,285,793)
<b>Total expenditures</b>	<b>25,707,843</b>	<b>26,183,480</b>	<b>95,982,992</b>	<b>48,222,109</b>	<b>(47,760,883)</b>
Excess (deficiency) of revenues over expenditures	(5,864,852)	(6,239,201)	(74,209,248)	(27,654,539)	46,554,709
<b>Other financing sources (uses):</b>					
Bond proceeds	-	-	49,378,431	30,627,000	(18,751,431)
Refunding bonds issued	-	16,750,000	-	-	-
Bond discount	-	(111,130)	-	-	-
Payment to refunded bond escrow agent	-	(16,512,877)	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>125,993</b>	<b>49,378,431</b>	<b>30,627,000</b>	<b>(18,751,431)</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(5,864,852)	(6,113,208)	(24,830,817)	2,972,461	27,803,278
Fund balance, beginning of year	44,142,686	38,277,834	32,164,626	7,333,809	(24,830,817)
<b>Fund balance, end of year</b>	<b>\$ 38,277,834</b>	<b>\$ 32,164,626</b>	<b>\$ 7,333,809</b>	<b>\$ 10,306,270</b>	<b>\$ 2,972,461</b>
Allocation of Fund Balance, end of year:					
Reserved for Debt Service	\$ 2,102,595	\$ 2,090,804	\$ 5,383,388	\$ 7,710,388	
	<u>\$ 2,102,595</u>	<u>\$ 2,090,804</u>	<u>\$ 5,383,388</u>	<u>\$ 7,710,388</u>	

(1) - As amended in the Financing Plan approved by the Reinvestment Board on 08/25/21 and Council on 09/16/21.

## FINANCIAL SUMMARY REINVESTMENT ZONE NO. 1 FUND

	FY 2023 FORECASTED Budget <sup>(1)</sup>	FY 2024 FORECASTED Budget <sup>(1)</sup>	FY 2025 FORECASTED Budget <sup>(1)</sup>	FY 2026 FORECASTED Budget <sup>(1)</sup>	FY 2027 FORECASTED Budget <sup>(1)</sup>	FY 2028 FORECASTED Budget <sup>(1)</sup>
<b>Revenues:</b>						
Taxes	\$ 24,337,411	\$ 25,700,662	\$ 26,650,291	\$ 28,405,499	\$ 29,307,435	\$ 30,070,679
Intergovernmental	-	-	-	-	-	-
Licenses and permits	150,000	150,000	150,000	150,000	150,000	150,000
Interest and other	120,000	120,000	120,000	120,000	120,000	120,000
<b>Total revenues</b>	<b>24,607,411</b>	<b>25,970,662</b>	<b>26,920,291</b>	<b>28,675,499</b>	<b>29,577,435</b>	<b>30,340,679</b>
<b>Expenditures:</b>						
Current:						
General government	3,581,277	3,679,273	3,734,977	3,800,910	3,870,670	3,941,299
Capital outlay	10,650,000	6,000,000	19,225,000	15,700,000	15,400,000	15,900,000
Debt service:						
Principal retirement	4,895,000	5,150,000	5,505,000	5,700,000	5,895,000	6,095,000
Interest and fiscal charges	4,352,004	4,434,593	4,084,723	3,909,472	3,721,921	3,524,983
Issuance cost - bonds	-	-	-	-	-	-
<b>Total expenditures</b>	<b>23,478,281</b>	<b>19,263,866</b>	<b>32,549,700</b>	<b>29,110,382</b>	<b>28,887,591</b>	<b>29,461,282</b>
Excess (deficiency) of revenues over expenditures	1,129,130	6,706,796	(5,629,409)	(434,883)	689,844	879,397
<b>Other financing sources (uses):</b>						
Bond proceeds	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-
Bond discount	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	1,129,130	6,706,796	(5,629,409)	(434,883)	689,844	879,397
Fund balance, beginning of year	10,306,270	11,435,400	18,142,196	12,512,787	12,077,904	12,767,748
<b>Fund balance, end of year</b>	<b>\$ 11,435,400</b>	<b>\$ 18,142,196</b>	<b>\$ 12,512,787</b>	<b>\$ 12,077,904</b>	<b>\$ 12,767,748</b>	<b>\$ 13,647,145</b>
Allocation of Fund Balance, end of year:						
Reserved for Debt Service	\$ 7,710,388	\$ 7,710,388	\$ 7,710,388	\$ 7,710,388	\$ 7,710,388	\$ 7,710,388
	\$ 7,710,388	\$ 7,710,388	\$ 7,710,388	\$ 7,710,388	\$ 7,710,388	\$ 7,710,388

## CAPITAL SUMMARY REINVESTMENT ZONE NO. 1 FUND

Department	Project	2021/2022 FORECASTED Budget	2022/2023 FORECASTED Budget	2023/2024 FORECASTED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget
Reinvestment Zone	Land Acquisition	\$ 4,740,000	\$ 2,250,000	\$ -	\$ -	\$ -	\$ -	\$ -
Reinvestment Zone	Crestview - Henderson to 24th Street	1,935,000	-	-	-	-	-	-
Reinvestment Zone	Corporate Campus Master Plan Improvements	200,000	-	-	-	-	-	-
Reinvestment Zone	3rd Street Pedestrian Facilities and Landscaping Design	200,000	-	-	-	-	-	-
Reinvestment Zone	Ave C from Main to MLK to 24th Street {Construction Bond Funded}	200,000	-	-	-	-	-	-
Reinvestment Zone	Crossroads Park @ Pepper Creek Trail	147,000	-	-	-	-	-	-
Reinvestment Zone	Rail Maintenance	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Reinvestment Zone	Road/Signage Maintenance	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Reinvestment Zone	Public Improvements	-	3,500,000	3,600,000	-	15,300,000	15,000,000	15,500,000
Reinvestment Zone	Central and Adams Corridor Improvements	-	1,500,000	2,000,000	-	-	-	-
Reinvestment Zone	Art District	-	1,500,000	-	10,000,000	-	-	-
Reinvestment Zone	Industrial Park Grading {Partially Bond Funded}	-	1,500,000	-	1,500,000	-	-	-
Reinvestment Zone	Downtown Corridor Enhancement - Hawn Hotel	-	200,000	200,000	200,000	200,000	200,000	200,000
Reinvestment Zone	Library/City Hall Campus	-	-	-	5,000,000	-	-	-
Reinvestment Zone	Rail Backage Road (N-S) GST Tract	-	-	-	2,325,000	-	-	-
<b>Total Capital</b>		<b>\$ 7,622,000</b>	<b>\$ 10,650,000</b>	<b>\$ 6,000,000</b>	<b>\$ 19,225,000</b>	<b>\$ 15,700,000</b>	<b>\$ 15,400,000</b>	<b>\$ 15,900,000</b>



# ANNUAL BUDGET



## ANNUAL BUDGET

---

**The Annual Budget provides the resources necessary to carry out the City’s plan for providing the services, facilities, and infrastructure that help make Temple a place you love to call home. The development of the Annual Budget is a task of primary importance for the City Manager and the City Council. The budget is the most important working and planning tool used by the City to determine and fund the desired levels of services and infrastructure investment determined by the City Council to be necessary for the community.**

The Annual Budget portion of the Business Plan formally proposes the third year of the Business Plan’s multi-year Financial Plan meeting the City’s Charter requirement that the City Council files a complete financial plan of all the City funds and activities for the up-coming fiscal year.

This is the third year we have presented the Annual Budget in the context of a multi-year business plan. The multi-year planning framework of our Business Plan allows us to be flexible and responsive to changing circumstances while maintaining our focus on intentionally planning for the future.

The focus of the FY 2022 Budget is on enhancing our service levels while responding to the growth of our community, and doing so in a way that maintains the financial health of the City. This budget reflects a fiscally responsible approach to improving the City’s infrastructure and maintaining quality City services to a growing population.

In accordance with the Financial Plan, the City’s Annual Budget allocates resources based on the five focus areas identified in the Strategic Plan. The Annual Budget estimates available revenue over the upcoming fiscal year and identifies the resources needed for the specific initiatives that will help accomplish the strategic goals of the City and drive improvement in each focus area.

For Fiscal Year 2022, the Budget totals \$215,787,110 for all funds. This annual budget has been developed with the goal of providing a wide range of high-quality services while maintaining fiscal soundness as the foundation of all that we do. The Budget is based on an estimated property tax rate of 64.00¢ per \$100 valuation, which is a decrease of 1.25¢ as compared to FY 2021 tax rate of 65.25¢.

# FINANCIAL HIGHLIGHTS

The FY 2022 Budget allocates resources based on the five focus areas identified in the Strategic Plan:



**HIGH-PERFORMING ORGANIZATION**

**\$17,692,533**



**COMMUNICATION & COLLABORATION**

**\$1,857,604**



**PLACES & SPACES**

**\$18,404,492**



**PUBLIC SAFETY**

**\$39,881,881**



**SMART GROWTH**

**\$137,950,600**

# FINANCIAL HIGHLIGHTS

## General Fund Revenues

Total revenues for the FY 2022 General Fund Budget are presented at \$89,540,366 an increase of 9.92% as compared to the FY 2021 Adopted Budget. The three largest sources of revenue for the General Fund are sales tax, property tax, and solid waste charges.

## Property Tax

In the FY 2022 Budget, property tax accounts for 21.36% of the General Fund budgeted revenues and is the second largest revenue source of the General Fund. The Budget is based on a property tax rate of 64.00¢ per \$100 valuation, which is a decrease of 1.25¢ as compared to FY 2021 tax rate of 65.25¢.

This rate is based on a certified appraised value of \$6,086,377,782 (net taxable value not adjusted for frozen values). The tax rate is comprised of two components, the Maintenance and Operations rate (M&O) and the Interest and Sinking rate (I&S). This year's tax rate is at 30.30¢ for the M&O rate and 33.70¢ for the I&S rate.

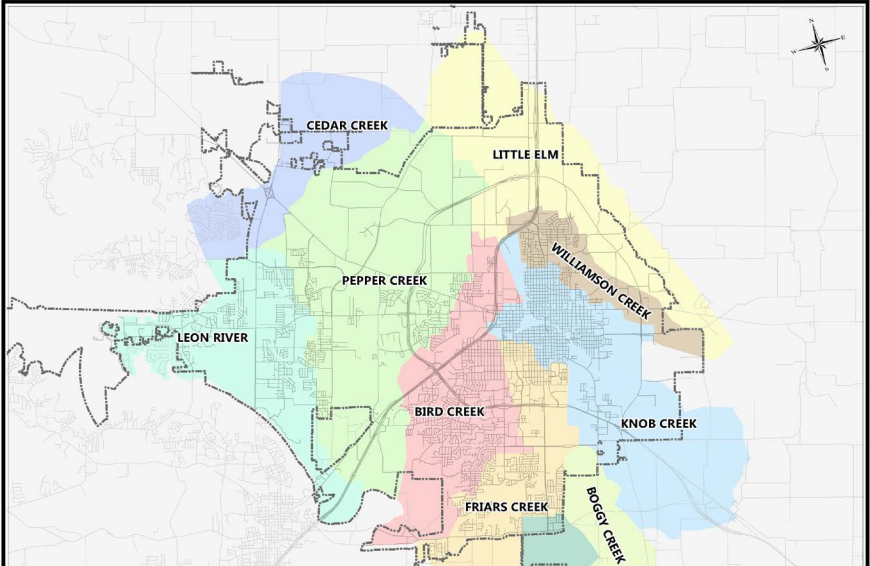
## Sales Tax

While much attention is focused on the property tax rate number, our single largest source of revenue for the General Fund continues to be sales tax revenue. In the FY 2022 Budget, sales tax is projected to account for 31.23% of the General Fund budgeted revenues.

The FY 2022 Budget estimates \$27,965,000 in sales tax revenue, an 18.72% increase in sales tax revenue over budgeted FY 2021 sales tax revenue.

## Solid Waste Rates

Charges associated with solid waste services represent the third largest source of revenue for the General Fund and are projected to account for 15.74% of total General Fund revenues. \$14,091,121 in solid waste revenue is projected for FY 2022, representing a 12.47% increase from the FY 2021 solid waste revenue adopted budget of \$12,528,607. A \$1.05 per month rate adjustment is proposed for residential solid waste services. Solid Waste commercial rates are proposed to increase approximately 5.70%.



## General Fund Expenditures

Total expenditures for the FY 2022 General Fund Budget are presented at \$93,108,445, an increase of 11.23% compared to the FY 2021 Adopted Budget.

# FINANCIAL HIGHLIGHTS

## Water and Wastewater Fund

Total revenues for the FY 2022 Water and Wastewater Fund Budget are presented at \$46,667,145, an increase of 6.72% compared to the FY 2021 Adopted Budget. Total expenditures for the FY 2022 Water and Wastewater Fund Budget are presented at \$46,667,145, an increase of 5.97% compared to the FY 2021 Adopted Budget. A rate adjustment of 25¢ per 1,000 gallons is proposed for water, as well as wastewater volumetric rates.

## Hotel/Motel Tax Fund

Total revenues for the Hotel/Motel Fund Budget are presented at \$2,182,460, a decrease of 2.96% compared to the FY 2021 Adopted Budget. 16.43% of the Hotel/Motel revenues are from the operations of the Frank Mayborn Center. Expenditures for the Hotel/Motel Fund Budget are presented at \$2,182,460, a decrease of 2.96% compared to the FY 2021 Adopted Budget.

## Federal and State Grant Fund

Total revenues and expenditures for Federal and State Grant Fund Budget are presented at \$659,412, an increase of 5.21% compared to the FY 2021 Adopted Budget. Total revenues include the award of the Community Development Block Grant (CDBG) and the anticipated award of \$52,850 for the Crisis Assistance grant.

The allocation of CDBG funds are as follows:

<b>Housing Improvement Program</b>	<b>\$210,790</b>
<b>Neighborhood Revitalization Program</b>	<b>\$121,852</b>
<b>General Administration</b>	<b>\$121,312</b>
<b>Projects</b>	<b>\$77,519</b>
<b>Crime Prevention Program</b>	<b>\$75,089</b>

## Drainage Fund

Total revenues and expenditures are presented at \$2,974,750, a 4.37% increase from prior year. These revenues are based on rates that remain unchanged from current year.



COMBINED SUMMARY OF REVENUES, EXPENDITURES, & FUND BALANCE / NET POSITION

	General Fund	SPECIAL REVENUE FUNDS				Debt Service Fund	Water/Wastewater Enterprise Fund	Total All Funds
		Hotel/Motel Fund	Fed/State Grant Fund	Drainage Fund	Reinvestment Zone No. 1 <sup>(1)</sup>			
<b>BEGINNING FUND BALANCE /</b>								
<b>NET POSITION 10/01/21</b>	\$ 26,821,492	\$ 1,199,932	\$ -	\$ 1,139,237	\$ 8,058,176	\$ 303,617	\$ 124,455,362	\$ 161,977,816
<b>REVENUES:</b>								
Taxes	\$ 47,327,079	\$ 1,766,732	\$ -	\$ -	\$ 20,297,570	\$ 17,858,902	\$ -	\$ 87,250,283
Water and wastewater revenue	-	-	-	-	-	-	46,076,822	46,076,822
Drainage fees	-	-	-	2,973,875	-	-	-	2,973,875
Franchise fees	7,444,730	-	-	-	-	-	-	7,444,730
Licenses and permits	1,260,600	-	-	-	150,000	-	-	1,410,600
Intergovernmental	170,065	-	659,412	-	-	1,505,000	-	2,334,477
Charges for services	30,556,998	414,888	-	-	-	-	-	30,971,886
Fines	1,757,053	-	-	-	-	-	-	1,757,053
Interest and other	711,492	840	-	875	120,000	4,200	590,323	1,427,730
<b>TOTAL REVENUES</b>	<b>89,228,017</b>	<b>2,182,460</b>	<b>659,412</b>	<b>2,974,750</b>	<b>20,567,570</b>	<b>19,368,102</b>	<b>46,667,145</b>	<b>181,647,456</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 116,049,509</b>	<b>\$ 3,382,392</b>	<b>\$ 659,412</b>	<b>\$ 4,113,987</b>	<b>\$ 28,625,746</b>	<b>\$ 19,671,719</b>	<b>\$ 171,122,507</b>	<b>\$ 343,625,272</b>
<b>EXPENDITURES:</b>								
Personnel services	\$ 61,845,228	\$ 1,384,842	\$ 411,020	\$ 1,243,139	\$ -	\$ -	\$ 7,543,973	\$ 72,428,202
Operations	26,265,655	726,540	248,392	400,129	8,247,309	-	20,423,881	56,311,906
Capital	2,860,829	-	-	50,200	31,182,000	-	514,100	34,607,129
Contingency	-	-	-	183,036	-	-	46,461	229,497
Debt service	385,495	3,526	-	-	8,792,800	21,972,789	18,138,730	49,293,340
<b>TOTAL EXPENDITURES</b>	<b>\$ 91,357,207</b>	<b>\$ 2,114,908</b>	<b>\$ 659,412</b>	<b>\$ 1,876,504</b>	<b>\$ 48,222,109</b>	<b>\$ 21,972,789</b>	<b>\$ 46,667,145</b>	<b>\$ 212,870,074</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Transfers in	\$ 312,349	\$ -	\$ -	\$ -	\$ -	\$ 2,604,687	\$ -	\$ 2,917,036
Transfers (out)	(1,751,238)	(67,552)	-	(1,098,246)	-	-	-	(2,917,036)
Bond proceeds	-	-	-	-	28,300,000	-	-	28,300,000
	\$ (1,438,889)	\$ (67,552)	\$ -	\$ (1,098,246)	\$ 28,300,000	\$ 2,604,687	\$ -	\$ 28,300,000
<b>ENDING FUND BALANCE /</b>								
<b>NET POSITION 09/30/2022</b>	<b>\$ 23,253,413</b>	<b>\$ 1,199,932</b>	<b>\$ -</b>	<b>\$ 1,139,237</b>	<b>\$ 8,703,637</b>	<b>\$ 303,617</b>	<b>\$ 124,455,362</b>	<b>\$ 159,055,198</b>

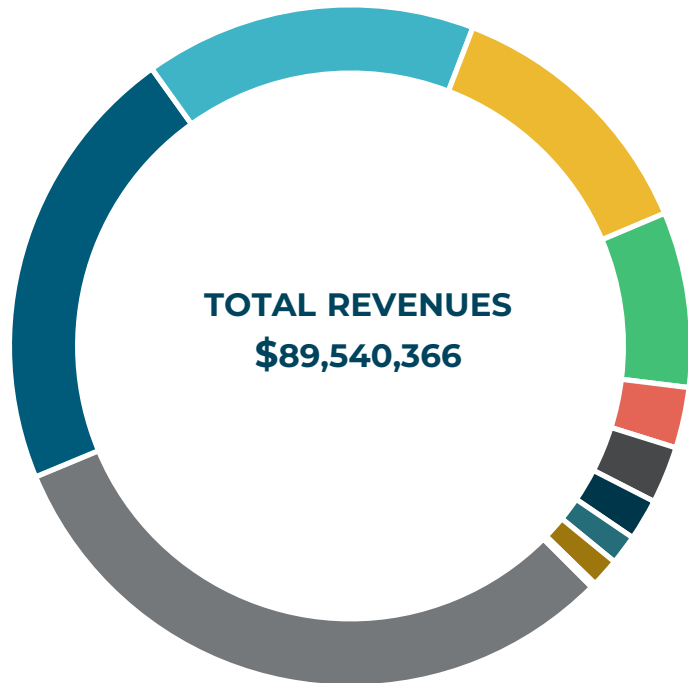
<sup>1</sup>- As amended in the Financing Plan approved by the Reinvestment Board on 08/25/21 and Council on 09/16/21.

# GENERAL FUND



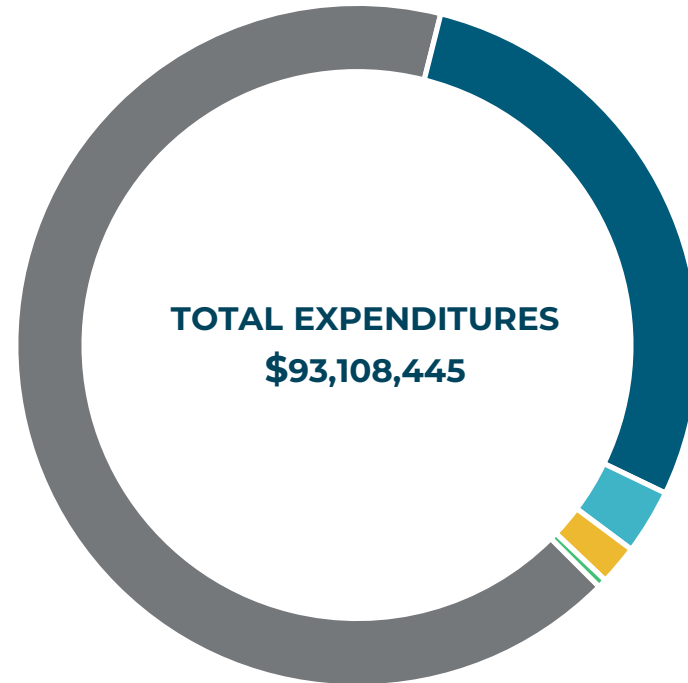
# REVENUES & EXPENDITURES

GENERAL FUND REVENUES BY SOURCES



- Sales Tax - 31.23%
- Solid Waste - 15.74%
- Franchise Fees - 8.31%
- Airport - 2.71%
- Licenses & Permits - 1.41%
- Intergovernmental Revenues - 0.18%
- Ad Valorem Tax - 21.37%
- Charges for Services - 12.80%
- Waste Management - 2.88%
- Fines & Fees - 1.96%
- Other Revenues/Sources - 1.37%
- Interest Income - 0.04%

GENERAL FUND EXPENDITURES BY TYPE



- Personnel - 66.43%
- Operations - 28.21%
- Capital - 3.07%
- Transfers - 1.88%
- Debt Service - 0.41%



GENERAL FUND REVENUE DETAIL

REVENUE LINE ITEMS	Actual 2019-2020	AMENDED Budget 2020-2021	FORECAST 2020-2021	ADOPTED Budget 2021-2022
Current AD Valorem	\$ 15,833,786	\$ 17,293,725	\$ 17,500,000	\$ 19,228,866
Discount Current Tax	(386,569)	(390,000)	(418,293)	(420,000)
Delinquent AD Valorem	70,226	176,466	70,000	196,213
Penalty and Interest - AD Valorem Taxes	94,480	90,000	136,800	125,000
<b>TOTAL TAXES</b>	<b>\$ 15,611,923</b>	<b>\$ 17,170,191</b>	<b>\$ 17,288,507</b>	<b>\$ 19,130,079</b>
Sales Tax	\$ 24,418,211	\$ 23,554,500	\$ 27,576,839	\$ 27,965,000
Mixed Beverage Tax	163,392	173,400	169,038	170,000
Occupation Taxes	42,155	40,800	44,985	42,000
Bingo Tax	24,191	18,000	15,000	20,000
<b>TOTAL NON-PROPERTY TAXES</b>	<b>\$ 24,647,948</b>	<b>\$ 23,786,700</b>	<b>\$ 27,805,862</b>	<b>\$ 28,197,000</b>
Electric Franchise	\$ 3,410,548	\$ 3,342,337	\$ 3,364,629	\$ 3,430,000
Gas Franchise	454,888	475,000	435,299	520,000
Telecommunications	304,880	220,320	208,000	220,000
Cable Television	726,858	733,380	698,180	730,000
Public Education Channel	120,250	129,275	109,774	124,673
Water & Wastewater Franchise Fee	2,276,526	2,186,416	2,186,416	2,333,357
Ambulance	82,500	85,000	105,000	86,700
<b>TOTAL FRANCHISE FEES</b>	<b>\$ 7,376,449</b>	<b>\$ 7,171,728</b>	<b>\$ 7,107,298</b>	<b>\$ 7,444,730</b>

GENERAL FUND REVENUE DETAIL

REVENUE LINE ITEMS	Actual 2019-2020	AMENDED Budget 2020-2021	FORECAST 2020-2021	ADOPTED Budget 2021-2022
Building Permit Fee	\$ 348,534	\$ 325,000	\$ 350,000	\$ 330,000
Electrical Permit Fee	39,540	44,000	39,300	37,000
Mechanical Permit Fee	18,394	20,000	14,700	20,000
Plumbing Permit Fee	147,556	120,000	130,000	125,000
Residential Permit Fee	389,242	350,000	432,000	510,000
Fire Safety	30,790	30,000	26,800	30,600
Curb and Street Cuts	40,600	30,000	44,000	40,000
Other Permits - Fees	113,216	95,000	106,000	120,000
House Moving	110	-	-	-
Contractor Registration Licenses	24,240	18,000	26,680	25,000
Right-Of-Way Permit	-	-	250	-
Mobile Home Permit Fee	3,330	2,550	2,500	2,000
Alarm Permit Fee	22,496	20,400	21,000	21,000
<b>TOTAL LICENSES AND PERMITS</b>	<b>\$ 1,178,047</b>	<b>\$ 1,054,950</b>	<b>\$ 1,193,230</b>	<b>\$ 1,260,600</b>
Federal Grants	\$ 2,652,001	\$ 885,697	\$ 1,192,934	\$ 125,000
State Grants	14,525	18,000	18,000	-
Traffic Signal Reimbursement	8,352	8,352	8,352	8,352
Civil Preparedness - Federal Grant	32,258	36,713	32,258	36,713
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>\$ 2,707,136</b>	<b>\$ 948,762</b>	<b>\$ 1,251,544</b>	<b>\$ 170,065</b>

GENERAL FUND REVENUE DETAIL

REVENUE LINE ITEMS	Actual 2019-2020	AMENDED Budget 2020-2021	FORECAST 2020-2021	ADOPTED Budget 2021-2022
Vital Statistics	\$ 105,599	\$ 117,300	\$ 107,000	\$ 120,000
Vital Statistics Preservation	6,393	-	6,690	-
Envelope/Miscellaneous Sales	752	-	450	-
Subdivision Fees	29,250	24,480	32,000	32,000
Water & Wastewater - Reimbursements	102,260	102,260	102,260	102,260
I.T. Services/Water-Wastewater	469,903	492,422	492,422	538,520
W&WW Contractual	4,780,704	4,591,474	4,591,474	4,900,050
Over/Under Account	(630)	-	243	-
<b>TOTAL CHARGES FOR SERVICES - GENERAL GOVT.</b>	<b>\$ 5,494,230</b>	<b>\$ 5,327,936</b>	<b>\$ 5,332,539</b>	<b>\$ 5,692,830</b>
Police Overtime	\$ 215,646	\$ 158,860	\$ 158,860	\$ 160,734
Police Revenue	624,871	618,400	610,218	662,331
Police Reports	8,462	11,220	4,500	10,000
Police Donations/Gifts	15,050	-	6,100	-
Firing Range - Rental Fee	980	1,500	1,400	1,400
OCU State Sale of Assets	1,537	-	-	-
Police Training School	-	-	-	-
County Fire Service	8,772	8,772	9,298	9,298
Fire Donations/Gifts	6,984	6,467	6,467	-
Fire Department Revenue	1,512	1,020	1,468	1,000
Fire Training Revenue	63,183	48,000	62,000	62,500
<b>TOTAL CHARGES FOR SERVICES - PUBLIC SAFETY</b>	<b>\$ 946,997</b>	<b>\$ 854,239</b>	<b>\$ 860,311</b>	<b>\$ 907,263</b>

GENERAL FUND REVENUE DETAIL

REVENUE LINE ITEMS	Actual 2019-2020	AMENDED Budget 2020-2021	FORECAST 2020-2021	ADOPTED Budget 2021-2022
CNG Sales	\$ 18,054	\$ 12,000	\$ 12,000	\$ 14,000
Federal Motor Fuel Excise Tax Credit	96,409	85,000	102,137	86,700
W&WW Street Repair	74,164	337,725	90,000	144,480
Fleet Service Charges	121,305	105,000	77,000	90,000
<b>TOTAL CHARGES FOR SERVICES - PUBLIC WORKS</b>	<b>\$ 309,932</b>	<b>\$ 539,725</b>	<b>\$ 281,137</b>	<b>\$ 335,180</b>
Solid Waste - Residential	\$ 5,669,495	\$ 5,817,182	\$ 5,962,950	\$ 6,620,146
Solid Waste - Residential Recycling	174,944	157,500	378,000	378,000
Solid Waste - Commercial - Plastic	514,847	512,575	511,509	546,669
Solid Waste - Commercial - Sideload	402,141	411,075	390,094	416,969
Solid Waste - Commercial - Frontload	2,619,924	2,654,225	2,740,134	2,894,130
Solid Waste - Rolloff	2,683,705	2,507,050	2,505,000	2,687,307
Solid Waste - Recycling	137,181	125,000	135,950	120,000
Solid Waste - Special Pickup	121,763	75,000	88,000	76,500
Solid Waste - Other Recycling	171,035	150,000	205,000	214,400
Solid Waste - Other Charges	1,100	-	800	-
Solid Waste - Recycling Roll-Off	114,199	119,000	133,000	137,000
Waste Management Contract	714,233	714,250	715,698	728,535
Waste Management Surcharge	1,689,093	1,575,000	1,871,256	1,850,000
<b>TOTAL CHARGES FOR SERVICES - SOLID WASTE</b>	<b>\$ 15,013,659</b>	<b>\$ 14,817,857</b>	<b>\$ 15,637,391</b>	<b>\$ 16,669,656</b>

GENERAL FUND REVENUE DETAIL

REVENUE LINE ITEMS	AMENDED			
	Actual 2019-2020	Budget 2020-2021	FORECAST 2020-2021	ADOPTED Budget 2021-2022
Library Fines	\$ 12,952	\$ 22,440	\$ 2,500	\$ 2,500
Lost Books	4,906	6,120	1,500	2,000
Library Memorials	875	1,420	1,800	-
User Fees/Parks Dept.	8,600	11,475	10,500	9,500
Football Entry Fees	-	3,468	300	3,468
Softball Entry Fees	26,728	32,640	31,500	32,640
Volleyball Entry Fees	6,474	15,300	11,700	15,300
Basketball Entry Fees	15,394	14,280	6,580	14,280
Soccer Entry Fees	3,588	5,610	3,195	5,610
Swimming Pool Fees	12,093	34,000	7,000	34,000
Sponsors - Temple Bloomin' Festival	500	24,480	-	24,480
Tickets - Temple Bloomin' Festival	-	96,900	-	96,900
Alcoholic Beverage (Beer) - Temple Bloomin' Festival	-	45,900	-	45,900
Non-Alcoholic Beverage - Temple Bloomin' Festival	-	714	-	714
Vendors - Temple Bloomin' Festival	-	9,690	-	9,690
Merchandise Sales - Temple Bloomin' Festival	-	765	-	765
Carnival - Temple Bloomin' Festival	-	15,918	-	15,918
Food Truck Plaza Rental	600	-	10,500	-
Corporate Games	26,266	30,600	15,300	30,600
Mayor's Fitness Council	10,000	10,200	10,000	10,000

GENERAL FUND REVENUE DETAIL

REVENUE LINE ITEMS	Actual	AMENDED	FORECAST	ADOPTED
	2019-2020	Budget 2020-2021	2020-2021	Budget 2021-2022
Facility Rental/P&R	41,239	91,800	80,000	91,800
Merchandise Sales	1,344	1,020	2,100	1,020
Recreation Membership Fees	10,390	24,480	16,130	24,480
Donations/Parks & Rec.	14,692	45,900	45,900	45,900
Special Events/Classes	392,495	830,000	340,000	830,000
Summit Rec - Memberships	192,753	330,000	240,000	330,000
Summit Rec - Facility Rental	1,123	7,650	1,500	7,650
Summit Rec - Classes	13,818	32,640	15,700	32,640
Summit Rec - Store Sales	350	-	700	-
Summit Concession Sales	2,002	3,264	4,600	3,264
Tennis Fees	22,350	16,530	48,500	25,000
Reinvestment Zone No. 1 Reimbursements	1,052,991	1,537,451	1,537,451	1,302,884
Lion's Junction Water Park - Admission	505	255,000	240,000	255,000
Lion's Junction Water Park - Facility Rental	-	26,520	-	26,520
Lion's Junction Water Park - Lion's Store Sales	-	3,060	225	3,060
Lion's Junction Water Park - Food & Beverage Sales	-	91,800	93,000	91,800
Lion's Junction Water Park - Junction Memberships	(52)	51,000	-	51,000
Lion's Locker Rentals	-	1,530	10	1,530
Lion's Catering Fee	-	255	-	255
Indoor Pool Rental	4,309	10,000	4,800	10,000
Indoor Pool Classes/Fees	29,680	70,000	42,000	70,000

GENERAL FUND REVENUE DETAIL

REVENUE LINE ITEMS	Actual	AMENDED	FORECAST	ADOPTED
	2019-2020	Budget 2020-2021	2020-2021	Budget 2021-2022
Green Fees	202,956	207,050	230,000	242,329
Golf Tournaments	14,050	33,482	27,000	41,683
Golf Cart Fees	243,229	232,300	260,000	279,252
Golf Pro Shop Sales	55,902	75,750	65,500	58,000
Golf Driving Range	40,744	42,905	58,400	55,466
Golf Lessons	3,230	8,585	5,500	8,585
Other Golf Revenue	125	-	150	-
Golf Food Sales	52,172	65,650	46,500	65,650
Golf Non-Alcoholic Beverages	13,096	16,160	11,400	12,000
Golf Alcoholic Beverages	43,083	45,450	43,000	45,450
Junior Golf Program Donations	580	6,565	-	5,000
Golf Memberships	58,395	61,610	72,500	76,774
Hillcrest Cemetery - Plot Sales	46,817	15,000	77,000	20,000
Hillcrest Cemetery - Opening/Closing	9,100	8,400	11,650	8,400
Hillcrest Cemetery - Headstone Setting	4,000	750	3,400	750
Hillcrest Cemetery - Other	16,115	250,000	270,000	-
Crossroads Park - Field Rentals	5,100	29,376	30,000	40,000
Crossroads Park - Light Rentals	510	2,448	5,000	5,000
Crossroads Park - Concession Rentals	3,000	-	5,100	2,700
Crossroads Park - Concessionaire Revenues	150	3,672	750	3,672
<b>TOTAL CHARGES FOR SERVICES - CULTURE &amp; REC</b>	<b>\$ 2,721,314</b>	<b>\$ 4,916,973</b>	<b>\$ 4,047,841</b>	<b>\$ 4,528,779</b>

GENERAL FUND REVENUE DETAIL

REVENUE LINE ITEMS	Actual 2019-2020	AMENDED Budget 2020-2021	FORECAST 2020-2021	ADOPTED Budget 2021-2022
AV Gas Sales	\$ 313,669	\$ 333,082	\$ 330,834	\$ 338,079
Oil	9,514	15,264	8,993	15,493
Jet Fuel Sales	1,532,964	2,131,500	1,672,351	2,163,473
Discount on AV Gas Sales	(24,068)	(20,300)	(17,910)	(20,605)
Discount Jet Sales	(398,085)	(670,661)	(408,770)	(680,721)
Ramp and Tie Down	6,431	2,856	8,800	5,000
Warehouse/Hangar Rent	204,965	217,688	204,000	222,042
Fire Land Lease	12,458	12,458	12,458	12,458
Corporate Land Leases	20,913	21,331	21,331	21,758
Corporate Hangar Leases	166,907	161,864	173,184	165,101
Overnight Fees	785	-	2,200	-
Hangar Complex - Rent	-	245,970	-	150,000
Over/Under	79	-	125	-
Misc Airport Revenue	33,563	30,600	8,489	31,212
<b>TOTAL CHARGES FOR SERVICES - AIRPORT</b>	<b>\$ 1,880,095</b>	<b>\$ 2,481,652</b>	<b>\$ 2,016,085</b>	<b>\$ 2,423,290</b>
Traffic & Criminal Fines	\$ 968,959	\$ 1,300,000	\$ 957,000	\$ 1,225,000
Commercial Vehicle Enforcement	621	-	-	-
Dismissal Fee	10,740	17,730	7,800	15,000
Child Safety Fees - Bell County	61,733	62,859	62,859	62,859
False Alarm Violations	44,090	41,370	47,200	41,105
Animal Shelter	38,427	49,000	33,800	30,000



GENERAL FUND REVENUE DETAIL

REVENUE LINE ITEMS	Actual 2019-2020	AMENDED Budget 2020-2021	FORECAST 2020-2021	ADOPTED Budget 2021-2022
Parking Fines	1,460	10,000	1,675	1,000
Jury Fee	18	200	50	50
Judicial Efficiency - Local	7,115	-	7,172	-
Technology Fee	34,658	16,000	32,800	16,000
Security Fee	31,849	92,694	37,400	30,459
Judicial Support Fund	3,309	-	1,000	-
Juvenile Case Manager Fund	42,632	62,249	40,000	40,000
Municipal Court O/U	352	-	2,500	-
Defensive Driving	22,762	40,000	19,800	40,000
Warrant Fees	96,311	95,000	98,000	95,000
Written Notice Fee	43,314	60,000	40,500	60,000
Child Safety Court Costs	7,230	9,000	9,580	9,580
Traffic Costs	19,963	28,000	18,778	25,000
State Service Fee	58,828	70,000	62,000	65,000
Credit Card Merchant Charges	-	38,000	-	-
Expunction Fee	30	-	-	-
Truancy Prevention (TPDF)	5,138	-	1,150	1,000
Municipal Jury Fund	306	-	650	-
Code Enforcement Fines	-	-	170	-
<b>TOTAL FINES AND FEES</b>	<b>\$ 1,499,844</b>	<b>\$ 1,992,102</b>	<b>\$ 1,481,884</b>	<b>\$ 1,757,053</b>

GENERAL FUND REVENUE DETAIL

REVENUE LINE ITEMS	Actual 2019-2020	AMENDED Budget 2020-2021	FORECAST 2020-2021	ADOPTED Budget 2021-2022
Interest Income	\$ 688,591	\$ 144,000	\$ 282,000	\$ 25,200
City Leases	179,252	177,560	171,517	177,560
Sale of Scrap	825	-	813	-
Sale of Land	7,500	-	2,500	-
Sale of Assets	102,503	134,400	225,000	122,400
Insurance Claims	255,073	299,659	425,000	139,491
Pay in Lieu of Taxes	17,000	17,000	19,073	19,000
Other Revenues	280,945	190,563	120,000	169,091
Insufficient Checks	2,395	3,060	1,170	750
Street Use License/Abandonment	1,800	1,530	2,500	2,000
Library Donations	79,452	2,000	4,020	-
Donations/Gifts	9,866	111,000	118,000	-
Library Reimbursements	119	204	-	-
Demolition Revenue	3,258	1,020	-	1,000
Lot Cutting	29,212	11,220	87,000	15,000
Claims Due City	-	740	6,500	-
Miscellaneous Reimbursements	15,750	13,835	3,625	-
Library - Building Rental	49,659	84,039	40,732	40,000
<b>TOTAL INTEREST AND OTHER</b>	<b>\$ 1,723,200</b>	<b>\$ 1,191,830</b>	<b>\$ 1,509,450</b>	<b>\$ 711,492</b>
Other Financing - Lease Purchases	\$ 7,652	\$ -	\$ -	\$ -
Transfer In	291,462	299,261	299,261	312,349
<b>TOTAL OTHER FINANCING SOURCES (TRANSFERS)</b>	<b>\$ 299,114</b>	<b>\$ 299,261</b>	<b>\$ 299,261</b>	<b>\$ 312,349</b>
<b>REVENUE TOTAL - GENERAL FUND</b>	<b>\$ 81,409,889</b>	<b>\$ 82,553,906</b>	<b>\$ 86,112,340</b>	<b>\$ 89,540,366</b>



## SUMMARY & PERSONNEL SCHEDULE

The Draughon-Miller Central Texas Regional Airport is a modern and award-winning aviation facility. It also serves as an Automated Weather Observation Station. The Airport is a vital asset meeting the business transportation needs of the region and supporting economic growth in Temple. The Airport team provides professional service for the corporate, medical, military, and general aviation pilot 7 days a week from 5 a.m. to 10 p.m. The Airport sits on roughly 922 acres and consists of excellent runway and taxiway accommodations, Aircraft Rescue and Firefighting facilities, a general aviation terminal, full-service and self-service Jet-A and 100LL fuel, T-hangars and ample land for development.

<b>SUMMARY</b>				
<b>CATEGORIES</b>	<b>ACTUAL 2020</b>	<b>BUDGET 2021</b>	<b>ESTIMATE 2021</b>	<b>ADOPTED 2022</b>
SALARIES	\$651,225	\$703,288	\$684,510	\$696,976
PERSONNEL BENEFITS	187,434	203,836	198,394	209,759
SUPPLIES	28,862	52,785	48,240	52,661
CAPITAL < \$5000	17,083	9,550	8,728	5,450
REPAIR AND MAINTENANCE	50,874	74,800	68,360	75,900
OTHER SERVICES	12,318	46,271	42,287	48,011
CONTRACTED SERVICES	122,606	146,692	134,062	138,364
COST OF GOODS SOLD	918,313	1,181,450	1,079,727	1,181,450
CAPITAL EQUIPMENT	418	-	-	-
<b>TOTAL</b>	<b>\$1,989,133</b>	<b>\$2,418,672</b>	<b>\$2,264,308</b>	<b>\$2,408,571</b>

## SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
AIRCRAFT RESCUE & FUELING SPECIALIST	5.000	5.000	5.000	5.000
AIRCRAFT RESCUE & FUELING SPECIALIST - PT	0.880	0.880	0.880	0.880
AIRCRAFT RESCUE & FUELING SUPERVISOR	1.000	1.000	1.000	1.000
AIRPORT OPERATIONS SPECIALIST	2.000	2.000	2.000	2.000
AIRPORT OPERATIONS SPECIALIST - PT	0.500	0.500	0.500	0.500
AIRPORT OPERATIONS SUPERVISOR	1.000	1.000	1.000	1.000
AIRPORT SERVICES COORDINATOR	1.000	1.000	1.000	1.000
DIRECTOR OF AIRPORT	1.000	1.000	1.000	1.000
OPERATIONS MANAGER I - AIRPORT	1.000	1.000	1.000	1.000
<b>TOTAL</b>	<b>13.380</b>	<b>13.380</b>	<b>13.380</b>	<b>13.380</b>

## SUMMARY & PERSONNEL SCHEDULE

The City Attorney serves as the chief legal officer for the City. The City Attorney also leads the legal team in providing counsel to officials, employees, and appointed board and commission members regarding legal and risk management matters related to daily government activities. The legal team assists the City Manager in implementing City Council's policies, initiates and defends lawsuits, and prosecutes cases filed in municipal court. Additionally, staff drafts and reviews ordinances, resolutions, policies, and contracts prior to City Council consideration to ensure compliance with state, federal, and local laws.

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
SALARIES	\$668,529	\$758,858	\$738,596	\$801,358
PERSONNEL BENEFITS	158,234	187,790	182,776	204,396
SUPPLIES	4,585	11,100	10,144	10,000
CAPITAL < \$5000	13,463	20,300	18,552	23,430
OTHER SERVICES	19,527	46,717	42,695	45,302
CONTRACTED SERVICES	99,133	5,435	4,967	18,093
<b>TOTAL</b>	<b>\$963,471</b>	<b>\$1,030,200</b>	<b>\$997,731</b>	<b>\$1,102,579</b>
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
ASSISTANT CITY ATTORNEY <sup>1</sup>	4.000	4.000	4.000	4.000
CITY ATTORNEY	1.000	1.000	1.000	1.000
DEPUTY CITY ATTORNEY	1.000	1.000	1.000	1.000
EXECUTIVE ASSISTANT	1.000	1.000	1.000	1.000
LEGAL ADMINISTRATIVE SUPERVISOR	1.000	1.000	1.000	1.000
LEGAL SPECIALIST <sup>3</sup>	1.000	1.000	1.000	0.000
PARALEGAL <sup>3</sup>	0.000	0.000	0.000	1.000
PUBLIC RECORDS ADMINISTRATOR <sup>2</sup>	0.000	0.000	1.000	1.000
<b>TOTAL</b>	<b>9.000</b>	<b>9.000</b>	<b>10.000</b>	<b>10.000</b>

<sup>1</sup> - One Deputy City Attorney position is bond funded - 50% TCIP CO Bonds and 50% Utility Revenue Bonds.

<sup>2</sup> - During FY 2021, the Public Records Administrator position was moved from the City Secretary to City Attorney.

<sup>3</sup> - In FY 2022, the Legal Specialist will be reclassified to a Paralegal.

## SUMMARY & PERSONNEL SCHEDULE

The Mayor and City Council members formulate public policy to address community needs and assure responsible development in the City. Council is responsible for appointing the City Manager, City Attorney, Finance Director, City Secretary, Municipal Court Judge and various citizen boards and commissions. Major activities of the City Council are to adopt the annual budget, establish a strategic plan for the City, review and adopt all ordinances and resolutions, and approve purchases/contracts as prescribed by the City Charter and State Law.

<b>SUMMARY</b>				
<b>CATEGORIES</b>	<b>ACTUAL 2020</b>	<b>BUDGET 2021</b>	<b>ESTIMATE 2021</b>	<b>ADOPTED 2022</b>
PERSONNEL BENEFITS	\$7,940	\$38,332	\$37,309	\$36,822
SUPPLIES	3,434	8,400	7,677	8,100
CAPITAL < \$5000	617	500	457	500
OTHER SERVICES	58,873	73,975	67,606	99,225
CONTRACTED SERVICES	120,625	104,509	95,511	105,367
<b>TOTAL</b>	<b>\$191,489</b>	<b>\$225,716</b>	<b>\$208,559</b>	<b>\$250,014</b>
<b>PERSONNEL SCHEDULE</b>				
<b>POSITION TITLE</b>	<b>ACTUAL 2020</b>	<b>BUDGET 2021</b>	<b>ESTIMATE 2021</b>	<b>ADOPTED 2022</b>
COUNCIL MEMBER	3.000	3.000	3.000	3.000
MAYOR	1.000	1.000	1.000	1.000
MAYOR PRO TEM	1.000	1.000	1.000	1.000
<b>TOTAL</b>	<b>5.000</b>	<b>5.000</b>	<b>5.000</b>	<b>5.000</b>

## SUMMARY & PERSONNEL SCHEDULE

The City Manager serves as the Chief Executive Officer of the City. Besides managing an annual business plan of nearly \$215 million and staff of over 900 full and part-time employees, the City Manager provides strategic advice to the Council on the long-term directions of the City. The City Manager and staff implement City Council policy decisions and facilitate the coordinated responses of all City departments to daily government activities.

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
SALARIES	\$753,528	\$810,039	\$788,411	\$789,754
PERSONNEL BENEFITS	180,173	201,182	195,810	191,462
SUPPLIES	5,486	12,000	10,967	12,100
CAPITAL < \$5000	5,427	3,050	2,787	3,150
OTHER SERVICES	34,414	58,102	53,099	60,569
CONTRACTED SERVICES	8,818	5,524	5,048	5,781
<b>TOTAL</b>	<b>\$987,846</b>	<b>\$1,089,897</b>	<b>\$1,056,123</b>	<b>\$1,062,816</b>
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
ADMINISTRATIVE ASSISTANT I <sup>1</sup>	1.000	1.000	0.000	0.000
ADMINISTRATIVE ASSISTANT II <sup>2</sup>	1.000	1.000	0.000	0.000
ASSISTANT CITY MANAGER	2.000	2.000	2.000	2.000
CHIEF OF STAFF	1.000	1.000	1.000	1.000
CITY MANAGER	1.000	1.000	1.000	1.000
EXECUTIVE ASSISTANT - CITY MANAGER	1.000	1.000	1.000	1.000
SENIOR EXECUTIVE ASSISTANT <sup>2</sup>	0.000	0.000	1.000	1.000
<b>TOTAL</b>	<b>7.000</b>	<b>7.000</b>	<b>6.000</b>	<b>6.000</b>

<sup>1</sup> - During FY 2021, an Administrative Assistant I position was moved from City Manager to Performance Excellence. In conjunction with the move, the position was reclassified to Administrative Assistant II.

<sup>2</sup> - During FY 2021, an Administrative Assistant II position was reclassified to Executive Assistant - City Manager and then the preexisting Executive Assistant - City Manager was reclassified to Senior Executive Assistant



## SUMMARY & PERSONNEL SCHEDULE

The City Secretary is the administrator of all official municipal records, including the publication and posting of authorized legal notices and meeting requirements, the publication of the City's Code of Ordinances, and coordination of municipal elections. The City Secretary and staff serve as the Vital Statistics Registrar, registering all birth and death records within the City and perform research for information requests from City Council, staff, and citizens. The City Secretary's Office serves as support to the City Council including coordinating the Council's boards and commissions appointment process, as well as and maintaining the records relating to these appointments.

<b>SUMMARY</b>				
<b>CATEGORIES</b>	<b>ACTUAL 2020</b>	<b>BUDGET 2021</b>	<b>ESTIMATE 2021</b>	<b>ADOPTED 2022</b>
SALARIES	\$275,405	\$320,349	\$311,796	\$268,097
PERSONNEL BENEFITS	102,067	103,582	100,816	86,555
SUPPLIES	6,241	9,255	8,458	9,255
CAPITAL < \$5000	765	3,260	2,979	3,260
REPAIR AND MAINTENANCE	-	500	457	500
OTHER SERVICES	71,858	23,231	21,231	33,337
CONTRACTED SERVICES	26,387	35,235	32,201	29,085
<b>TOTAL</b>	<b>\$482,723</b>	<b>\$495,412</b>	<b>\$477,939</b>	<b>\$430,089</b>
<b>PERSONNEL SCHEDULE</b>				
<b>POSITION TITLE</b>	<b>ACTUAL 2020</b>	<b>BUDGET 2021</b>	<b>ESTIMATE 2021</b>	<b>ADOPTED 2022</b>
CITY SECRETARY	1.000	1.000	1.000	1.000
DEPUTY CITY SECRETARY	1.000	1.000	1.000	1.000
EXECUTIVE ASSISTANT	1.000	1.000	1.000	1.000
PUBLIC RECORDS ADMINISTRATOR <sup>1</sup>	1.000	1.000	0.000	0.000
RECORDS TECHNICIAN	2.000	2.000	2.000	2.000
<b>TOTAL</b>	<b>6.000</b>	<b>6.000</b>	<b>5.000</b>	<b>5.000</b>

<sup>1</sup> - During FY 2021, the Public Records Administrator position was moved from City Secretary to City Attorney.

## SUMMARY & PERSONNEL SCHEDULE

City of Temple established the Economic Development budget as a commitment to the promotion of high quality commercial and industrial development in all parts of the City. The City is committed to establishing long-term economic vitality, as essential key to the growth of any community, by responding and preparing for challenges and changes in an environment characterized by ongoing competition for sustained economic advantage and identity. The City has adopted a comprehensive economic development policy that includes guidelines and criteria for authorizing property tax abatement, an overview of the Strategic Investment Zone Incentive Program, and guidelines and criteria for additional City incentives as authorized by the Texas Local Government Code.

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
OTHER SERVICES	\$375,934	\$404,084	\$404,084	\$525,145
<b>TOTAL</b>	<b>\$375,934</b>	<b>\$404,084</b>	<b>\$404,084</b>	<b>\$525,145</b>

Transactions related to economic development are performed by the Finance department.

## SUMMARY & PERSONNEL SCHEDULE

The Facility Services department is responsible for the repair and preventive maintenance of City owned facilities. Responsibilities include maintaining and repairing HVAC structures, electrical systems, and plumbing systems. Additional responsibilities include small construction projects and coordinating with outside contractors on larger plans. Facility Services also includes our Custodial Services team which is responsible for the daily maintenance of City facilities.

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
SALARIES	\$543,702	\$715,619	\$696,512	\$735,237
PERSONNEL BENEFITS	219,772	280,266	272,783	282,821
SUPPLIES	65,574	84,107	76,865	86,889
CAPITAL < \$5000	8,209	27,520	25,151	27,400
REPAIR AND MAINTENANCE	201,451	227,485	207,899	228,995
OTHER SERVICES	6,585	8,900	8,134	9,900
CONTRACTED SERVICES	195,915	211,092	192,917	185,243
CAPITAL BUILDINGS AND GROUNDS	27,770	-	-	-
<b>TOTAL</b>	<b>\$1,268,978</b>	<b>\$1,554,989</b>	<b>\$1,480,260</b>	<b>\$1,556,485</b>
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
CREW LEADER I - FACILITIES SERVICES	2.890	2.890	2.890	2.890
CUSTODIAN	8.890	8.890	8.890	8.890
FACILITIES MANAGER	1.000	1.000	1.000	1.000
FACILITY MAINTENANCE SUPERVISOR	1.000	1.000	1.000	1.000
FOREMAN I - CUSTODIAL	1.000	1.000	1.000	1.000
HVAC TECHNICIAN	1.000	1.000	1.000	1.000
JOURNEYMAN ELECTRICIAN	1.000	1.000	1.000	1.000
MAINTENANCE TECHNICIAN <sup>1</sup>	2.670	2.760	2.760	2.760
<b>TOTAL</b>	<b>19.450</b>	<b>19.540</b>	<b>19.540</b>	<b>19.540</b>

<sup>1</sup> - In FY 2021, the payroll distribution for the Building Maintenance Workers were changed from 89% Facility Services, 2% Golf Course, and 9% Recreation to 92% Facility Services, 2% Golf Course, and 6% Recreation.

## SUMMARY & PERSONNEL SCHEDULE

The Finance department develops and implements the financial policies of the City and is responsible for the accounting records of all City funds. Financial services are provided to all City departments through accounts payable and receivable, payroll, fixed assets, inventory accounting, internal audit, grant and contract administration, treasury management, and preparation of the Comprehensive Annual Financial Report (Annual Report). The Finance department compiles timely reports in a format that effectively and efficiently communicates financial data to Council, citizens, bond holders, and other interested users. The Finance department also develops the City's Annual Budget, as well as monitors budgetary compliance throughout the fiscal year.

<b>SUMMARY</b>				
<b>CATEGORIES</b>	<b>ACTUAL 2020</b>	<b>BUDGET 2021</b>	<b>ESTIMATE 2021</b>	<b>ADOPTED 2022</b>
SALARIES	\$964,793	\$1,094,226	\$1,065,010	\$1,199,759
PERSONNEL BENEFITS	259,713	300,494	292,471	327,472
SUPPLIES	15,240	24,118	22,041	26,560
CAPITAL < \$5000	2,715	8,020	7,329	9,700
REPAIR AND MAINTENANCE	587	-	-	-
OTHER SERVICES	25,117	50,734	46,366	61,256
CONTRACTED SERVICES	531,317	576,121	526,517	621,363
CAPITAL EQUIPMENT	2,551	-	-	-
<b>TOTAL</b>	<b>\$1,802,033</b>	<b>\$2,053,713</b>	<b>\$1,959,735</b>	<b>\$2,246,110</b>

## SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
ACCOUNTING SPECIALIST <sup>2</sup>	1.000	1.000	1.000	0.000
ACCOUNTING TECHNICIAN <sup>2</sup>	1.000	1.000	1.000	2.000
ASSISTANT DIRECTOR OF FINANCE	1.000	1.000	1.000	1.000
BUDGET DIVISION DIRECTOR	1.000	1.000	1.000	1.000
DIRECTOR OF FINANCE	1.000	1.000	1.000	1.000
EXECUTIVE ASSISTANT	1.000	1.000	1.000	1.000
FINANCIAL ANALYST <sup>1</sup>	3.000	3.000	2.000	2.000
FINANCIAL ANALYST II <sup>1</sup>	0.000	0.000	1.000	1.000
PAYROLL MANAGER	1.000	1.000	1.000	1.000
PAYROLL SPECIALIST <sup>2</sup>	1.000	1.000	1.000	2.000
SENIOR ACCOUNTANT <sup>2</sup>	1.000	1.000	1.000	2.000
TREASURY & DEBT DIVISION DIRECTOR	1.000	1.000	1.000	1.000
<b>TOTAL</b>	<b>13.000</b>	<b>13.000</b>	<b>13.000</b>	<b>15.000</b>

1 - During FY 2021, one Financial Analyst position was reclassified to Financial Analyst II.

2 - In FY 2022, an Accounting Technician, as well as a Senior Accountant position will be authorized and funded. In addition, an existing Accounting Specialist will be reclassified to a Payroll Specialist.

## SUMMARY & PERSONNEL SCHEDULE

The Fleet Services staff provides daily activity and long-term management in support of all 600+ vehicles and/or pieces of equipment owned by the City. The support is accomplished through both scheduled maintenance and unscheduled repairs. Staff develops and implements fleet and equipment annual budgets, manages fuel purchases and billings, internally audits inventory, and prepares and recommends bids for parts. Responsibilities also include record keeping for vehicle and equipment repairs, as well as monitoring the equipment used in making repairs, acquisition, and disposal. Staff also prepares recommendations and specifications for new equipment, approves the design/construction of equipment, and inspects/approves newly purchased equipment.

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
SALARIES	\$845,927	\$1,009,752	\$982,792	\$1,125,183
PERSONNEL BENEFITS	261,320	312,242	303,905	361,793
SUPPLIES	28,269	36,325	33,197	39,417
CAPITAL < \$5000	20,436	8,310	7,595	13,585
REPAIR AND MAINTENANCE	8,568	18,200	16,633	17,900
OTHER SERVICES	8,484	23,108	21,118	23,561
CONTRACTED SERVICES	21,076	23,798	21,749	29,185
<b>TOTAL</b>	<b>\$1,194,080</b>	<b>\$1,431,735</b>	<b>\$1,386,989</b>	<b>\$1,610,624</b>

## SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
ADMINISTRATIVE ASSISTANT II	1.000	1.000	1.000	1.000
ASSISTANT DIRECTOR OF PUBLIC WORKS <sup>1</sup>	0.330	0.500	0.500	0.500
AUTOMOTIVE TECHNICIAN I	1.000	1.000	1.000	1.000
AUTOMOTIVE TECHNICIAN II	2.000	2.000	2.000	2.000
FLEET SERVICE WRITER <sup>3</sup>	1.000	1.000	1.000	0.000
FLEET SERVICES DIVISION DIRECTOR	1.000	1.000	1.000	1.000
FLEET SERVICES INVENTORY SUPERVISOR	1.000	1.000	1.000	1.000
FOREMAN II - FLEET SERVICES <sup>3</sup>	1.000	1.000	1.000	2.000
HEAVY DUTY AUTOMOTIVE TECHNICIAN I	1.000	1.000	1.000	1.000
HEAVY DUTY AUTOMOTIVE TECHNICIAN II <sup>2,3</sup>	5.000	5.000	4.000	5.000
HEAVY DUTY AUTOMOTIVE TECHNICIAN III <sup>2</sup>	2.000	2.000	3.000	3.000
INVENTORY SPECIALIST	2.000	2.000	2.000	2.000
LEAD AUTOMOTIVE TECHNICIAN	1.000	1.000	1.000	1.000
LEAD HEAVY DUTY TRUCK TECHNICIAN	1.000	1.000	1.000	1.000
OPERATIONS MANAGER I <sup>3</sup>	0.000	0.000	0.000	1.000
<b>TOTAL</b>	<b>20.330</b>	<b>20.500</b>	<b>20.500</b>	<b>22.500</b>

<sup>1</sup> - In FY 2021, the funding allocation for the second Assistant Director of Public Works will change to 50% Solid Waste and 50% Fleet Services.

<sup>2</sup> - During FY 2021, one Heavy Duty Automotive Tehcnician II position was reclassified to a Heavy Duty Automotive Technician III position.

<sup>3</sup> - In FY 2022, an Operations Manager, as well as a Heavy Duty Automotive Technician II will be authorized and funded. In addition, the Fleet Service Writer will be reclassified to Foreman II.

## SUMMARY & PERSONNEL SCHEDULE

The Housing & Community Development department provides a variety of programs and services that improve the quality of life for our citizens while also enhancing our neighborhoods. By leveraging partnerships and funding sources, the department actively assists low to moderate income homeowners with minor home repairs and other needs, while also completing large scale community improvement projects such as sidewalk installation, road repairs, beautification projects, and neighborhood planning. The department is also responsible for administering the City's allocation of Community Development Block Grant funding, as well as other grants from a variety of sources.

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021 <sup>2</sup>	ADOPTED 2022
SALARIES	\$-	\$-	\$153,900	\$259,903
PERSONNEL BENEFITS	-	-	74,252	91,791
SUPPLIES	-	-	3,600	11,650
CAPITAL < \$5000	-	-	-	6,150
REPAIR AND MAINTENANCE	-	-	3,000	750
OTHER SERVICES	-	-	-	9,757
CONTRACTED SERVICES	-	-	570	7,081
<b>TOTAL</b>	<b>\$-</b>	<b>\$-</b>	<b>\$235,322</b>	<b>\$387,082</b>
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021 <sup>2</sup>	ADOPTED 2022
ADMINISTRATIVE ASSISTANT II	0.000	0.000	1.000	1.000
DIRECTOR OF HOUSING & COMMUNITY DEVELOPMENT	0.000	0.000	1.000	0.650
GRANT MANAGER	0.000	0.000	0.250	0.250
NEIGHBORHOOD NAVIGATOR <sup>3</sup>	0.000	0.000	0.000	1.000
NEIGHBORHOOD REVITALIZATION MANAGER	0.000	0.000	0.800	0.650
RESOURCE COORDINATOR	0.000	0.000	1.250	1.400
<b>TOTAL</b>	<b>0.000</b>	<b>0.000</b>	<b>4.300</b>	<b>4.950</b>

<sup>1</sup> - During the budget process each position funded within the Federal/State Grant Fund is evaluated based on program needs & available resources. Therefore, personnel distributions amongst the divisions within the Federal/State Grant Fund will be adjusted accordingly. Several positions within Code Compliance and Housing & Community Development are partially funded with Federal/State Grant Funds.

<sup>2</sup> - During FY 2021, the Housing & Community Development department was authorized & funded. Funding and personnel were shifted from Code Compliance.

<sup>3</sup> - In FY 2022, a Neighborhood Navigator position will be authorized and funded.



## SUMMARY & PERSONNEL SCHEDULE

Human Resources (HR) provides support services to the City’s most valuable resource - our employees. Human Resources recruits qualified individuals to develop our diverse workforce. HR also provides continued training and career development to grow our employees to their fullest potential. HR staff establishes sound personnel policies, including compensation management. In addition, HR provides Civil Service administration. Human Resources utilizes practices that treat employees and retirees with dignity and equality while simultaneously complying with employment and labor laws.

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
SALARIES	\$470,526	\$510,675	\$497,040	\$586,163
PERSONNEL BENEFITS	251,648	307,609	299,396	328,309
SUPPLIES	4,488	11,450	10,464	11,550
CAPITAL < \$5000	4,246	3,024	2,764	7,895
REPAIR AND MAINTENANCE	-	200	183	200
OTHER SERVICES	54,841	57,136	52,217	119,395
CONTRACTED SERVICES	135,543	163,877	149,767	134,951
<b>TOTAL</b>	<b>\$921,292</b>	<b>\$1,053,971</b>	<b>\$1,011,830</b>	<b>\$1,188,463</b>
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
ASSISTANT DIRECTOR OF HUMAN RESOURCES	1.000	1.000	1.000	1.000
DIRECTOR OF HUMAN RESOURCES	1.000	1.000	1.000	1.000
HUMAN RESOURCES ANALYST <sup>1</sup>	0.000	0.000	1.000	1.000
HUMAN RESOURCES GENERALIST <sup>1,2</sup>	3.000	3.000	2.000	3.000
HUMAN RESOURCES MANAGER	1.000	1.000	1.000	1.000
HUMAN RESOURCES TECHNICIAN	1.000	1.000	1.000	1.000
RECORDS TECHNICIAN - PT <sup>1</sup>	0.000	0.000	0.380	0.380
<b>TOTAL</b>	<b>7.000</b>	<b>7.000</b>	<b>7.380</b>	<b>8.380</b>

<sup>1</sup> - During FY 2021, one Human Resources Generalist was reclassified to Human Resources Analyst. In addition, a part-time Records Technician was added.

<sup>2</sup> - In FY 2022, an additional Human Resources Generalist will be authorized and funded.

## SUMMARY & PERSONNEL SCHEDULE

Information Technology Services (ITS) administers sophisticated, secure, and state-of-the-art computer and telecommunications systems that deliver advanced technological services to City departments. Staff implements and maintains an accessible and sustainable communications and resource infrastructure to provide the highest level of computing services. In addition to maintaining the current systems, ITS staff proactively identifies methods in which the City can work more efficiently through technology to better serve taxpayers and enable City departments to accomplish their goals in providing quality services to our citizens.

<b>SUMMARY</b>				
<b>CATEGORIES</b>	<b>ACTUAL 2020</b>	<b>BUDGET 2021</b>	<b>ESTIMATE 2021</b>	<b>ADOPTED 2022</b>
SALARIES	\$1,210,660	\$1,419,853	\$1,381,943	\$1,450,256
PERSONNEL BENEFITS	343,534	412,891	401,867	407,713
SUPPLIES	8,444	18,437	16,850	18,513
CAPITAL < \$5000	51,757	75,290	68,808	75,290
REPAIR AND MAINTENANCE	442,086	492,062	449,695	592,737
OTHER SERVICES	514,156	899,528	822,079	1,139,863
CONTRACTED SERVICES	672,092	801,994	732,942	836,025
CAPITAL EQUIPMENT	100,526	-	-	-
<b>TOTAL</b>	<b>\$3,343,255</b>	<b>\$4,120,055</b>	<b>\$3,874,183</b>	<b>\$4,520,397</b>

SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
ASSISTANT DIRECTOR OF INFORMATION TECHNOLOGY	2.000	2.000	2.000	2.000
DIRECTOR OF INFORMATION TECHNOLOGY	1.000	1.000	1.000	1.000
GIS ANALYST <sup>1</sup>	1.000	2.800	2.800	2.800
GIS MANAGER	1.000	1.000	1.000	1.000
GIS TECHNICIAN <sup>1</sup>	0.000	0.400	0.400	0.400
INFORMATION TECHNOLOGY SPECIALIST <sup>2</sup>	1.000	1.000	0.000	0.000
LEAD TECHNOLOGY SUPPORT SPECIALIST <sup>2</sup>	1.000	1.000	2.000	2.000
LEAD TECHNOLOGY SPECIALIST <sup>2</sup>	0.000	0.000	1.000	1.000
NETWORK ANALYST	1.000	1.000	1.000	1.000
SENIOR PROJECT MANAGER - IT <sup>1</sup>	1.000	0.000	0.000	0.000
SYSTEM/DATABASE ADMINISTRATOR <sup>1</sup>	2.000	3.000	3.000	3.000
SYSTEMS ANALYST I	2.000	2.000	2.000	2.000
SYSTEMS ANALYST II	2.000	2.000	2.000	2.000
TECHNOLOGY SUPPORT SPECIALIST I	1.000	1.000	1.000	1.000
TECHNOLOGY SUPPORT SPECIALIST II <sup>2</sup>	2.000	2.000	1.000	1.000
TELECOM & NETWORK SPECIALIST	1.000	1.000	1.000	1.000
<b>TOTAL</b>	<b>19.000</b>	<b>21.200</b>	<b>21.200</b>	<b>21.200</b>

1 - In FY 2021, the Senior Project Manager was reclassified to a System/Database Administrator and the following funding allocation changes were made: GIS Technician - 40% ITS, 30% Drainage, 30% PW Admin; two GIS Analysts that were partially funded in Engineering are now partially funded out of ITS; and one GIS Analyst position that was previously split funded is now 100% ITS.

2 - During FY 2021, an Information Technology Specialist was reclassified to Lead Technology Specialist and a Technology Support Specialist II was reclassified to Lead Technology Support Specialist.

## SUMMARY & PERSONNEL SCHEDULE

The Marketing and Communications department is responsible for creating and maintaining a clear identity for the City of Temple as a vibrant and desirable city to call home for individuals, families, businesses, and industries. Staff creates strategic messages using photography, graphic design, and video production services to inform citizens about City-related programs, projects, services, and events. These messages are delivered through the Internet, social media, television, radio, and print publication. Staff is also responsible for managing emergency communications.

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
SALARIES	\$403,811	\$569,233	\$554,034	\$631,353
PERSONNEL BENEFITS	112,295	167,762	163,283	192,932
SUPPLIES	122,531	128,591	117,519	130,001
CAPITAL < \$5000	20,600	11,750	10,738	18,150
REPAIR AND MAINTENANCE	-	100	91	600
OTHER SERVICES	83,793	152,895	139,731	163,782
CONTRACTED SERVICES	167,112	18,342	16,763	18,874
CAPITAL BUILDINGS & GROUNDS	-	-	-	40,000
CAPITAL EQUIPMENT	6,043	-	-	-
<b>TOTAL</b>	<b>\$916,185</b>	<b>\$1,048,673</b>	<b>\$1,002,160</b>	<b>\$1,195,692</b>

SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
COMMUNICATIONS & PUBLIC RELATIONS MGR <sup>3</sup>	0.000	0.000	1.000	1.000
COMMUNICATIONS MANAGER <sup>3</sup>	1.000	1.000	0.000	0.000
COMMUNICATIONS SPECIALIST <sup>3</sup>	2.250	2.250	0.000	0.000
DIRECTOR OF MARKETING & COMMUNICATIONS	1.000	1.000	1.000	1.000
GRAPHIC DESIGN SPECIALIST <sup>3,4</sup>	0.000	0.000	1.000	2.000
MARKETING & DIGITAL MEDIA MANAGER <sup>3</sup>	0.000	0.000	1.000	1.000
MARKETING ASSISTANT	1.000	1.000	1.000	1.000
MARKETING SPECIALIST <sup>3</sup>	0.000	0.000	2.250	2.250
MULTI-MEDIA SPECIALIST <sup>1,3</sup>	0.550	1.000	0.000	0.000
PUBLIC RELATIONS COORDINATOR <sup>2</sup>	0.000	1.000	1.000	1.000
PUBLIC RELATIONS MANAGER <sup>3</sup>	1.000	1.000	0.000	0.000
PUBLIC RELATIONS SPECIALIST <sup>2</sup>	0.000	1.000	1.000	1.000
<b>TOTAL</b>	<b>6.800</b>	<b>9.250</b>	<b>9.250</b>	<b>10.250</b>

<sup>1</sup> - In FY 2021, the Multi-Media Specialist funding allocation changed to 100% Marketing & Communications in the General Fund.

<sup>2</sup> - In FY 2021, two Media Relations Specialists positions were moved from Police to Marketing & Communications. In addition, these positions were reclassified to a Public Relations Coordinator position and a Public Relations Specialist position.

<sup>3</sup> - During FY 2021, the following title changes occurred: Communications Manager to Marketing & Digital Media Manager, Communications Specialist to Marketing Specialist, Multi-Media Specialist to Graphic Design Specialist and Public Relations Manager to Communications & Public Relations Manager.

<sup>4</sup> - In FY 2022, an additional Graphic Design Specialist position will be authorized and funded.

## SUMMARY & PERSONNEL SCHEDULE

The Performance Excellence department is responsible for promoting quality, innovation, and distinction throughout all City operations. Staff leads the process of creating a City-wide work environment in which our employees are enabled to perform to the best of their abilities, analyzing current mindsets and behaviors versus anticipated future requirements and implementing changes as needed, and workplace initiatives to keep our employees safe and accident free.

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
SALARIES	\$185,845	\$217,772	\$211,957	\$454,977
PERSONNEL BENEFITS	46,398	56,956	55,435	130,788
SUPPLIES	533	36,100	32,992	45,100
CAPITAL < \$5000	2,999	4,900	4,478	10,900
OTHER SERVICES	4,486	21,546	19,691	77,104
CONTRACTED SERVICES	1,207	1,851	1,692	1,905
CAPITAL EQUIPMENT	2,551	-	-	-
<b>TOTAL</b>	<b>\$244,019</b>	<b>\$339,125</b>	<b>\$326,245</b>	<b>\$720,774</b>
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
ADMINISTRATIVE ASSISTANT II <sup>1</sup>	0.000	0.000	1.000	1.000
DIRECTOR OF PERFORMANCE EXCELLENCE	1.000	1.000	1.000	1.000
EQUITY MANAGER <sup>2</sup>	0.000	0.000	1.000	1.000
ORGANIZATIONAL DEVELOPMENT MANAGER <sup>3</sup>	0.000	0.000	0.000	1.000
PERFORMANCE ANALYST <sup>3</sup>	0.000	0.000	0.000	1.000
PERFORMANCE AND ANALYTICS MANAGER	1.000	1.000	1.000	1.000
SAFETY COORDINATOR	1.000	1.000	1.000	1.000
<b>TOTAL</b>	<b>3.000</b>	<b>3.000</b>	<b>5.000</b>	<b>7.000</b>

<sup>1</sup> - During FY 2021, an Administrative Assistant I position was moved from City Manager to Performance Excellence. In conjunction with the move, the position was reclassified to Administrative Assistant II.

<sup>2</sup> - During FY 2021, an Equity Manager position was authorized and funded.

<sup>3</sup> - In FY 2022, an Organizational Development Manager position, as well as a Performance Analyst position will be authorized and funded.

## SUMMARY & PERSONNEL SCHEDULE

Permits and Inspections is responsible for reviewing building plans, issuing permits, and performing inspections for new construction, as well as additions and remodeling projects on existing structures for both residential and commercial properties. Building permits are required to erect, alter, or enlarge any structure on residential or commercial property. The Permits and Inspections department ensures compliance with City building code ordinances and the International Building, Residential Plumbing, Mechanical Energy, and Fuel Gas Codes along with the National Electrical Code.

<b>SUMMARY</b>				
<b>CATEGORIES</b>	<b>ACTUAL 2020</b>	<b>BUDGET 2021</b>	<b>ESTIMATE 2021</b>	<b>ADOPTED 2022</b>
SALARIES	\$362,972	\$461,972	\$449,637	\$501,043
PERSONNEL BENEFITS	107,375	138,204	134,514	157,656
SUPPLIES	9,672	16,695	15,258	18,252
CAPITAL < \$5000	246	3,540	3,235	4,990
REPAIR AND MAINTENANCE	952	2,000	1,828	1,750
OTHER SERVICES	5,042	19,900	18,187	19,900
CONTRACTED SERVICES	22,944	5,186	4,739	20,724
<b>TOTAL</b>	<b>\$509,203</b>	<b>\$647,497</b>	<b>\$627,398</b>	<b>\$724,315</b>
<b>PERSONNEL SCHEDULE</b>				
<b>POSITION TITLE</b>	<b>ACTUAL 2020</b>	<b>BUDGET 2021</b>	<b>ESTIMATE 2021</b>	<b>ADOPTED 2022</b>
CHIEF BUILDING OFFICIAL	1.000	1.000	1.000	1.000
COMBINATION BUILDING INSPECTOR <sup>2</sup>	4.000	4.000	4.000	5.000
DEVELOPMENT SERVICES COORDINATOR <sup>1</sup>	0.000	1.000	1.000	1.000
PERMIT SUPERVISOR	1.000	1.000	1.000	1.000
PERMIT TECHNICIAN	2.000	2.000	2.000	2.000
<b>TOTAL</b>	<b>8.000</b>	<b>9.000</b>	<b>9.000</b>	<b>10.000</b>

<sup>1</sup> - In FY 2021, the Development Coordinator was moved from Planning to Permits/Inspections.

<sup>2</sup> - In FY 2022, a Combination Building Inspector position will be authorized and funded.

## SUMMARY & PERSONNEL SCHEDULE

The Planning department provides professional urban growth and development services in support of the vision to establish Temple as a vibrant and desirable city to call home for individuals, families, businesses, and industries. Staff maintains an updated Comprehensive Plan and Unified Development Code to provide policy recommendations and regulations related to land development. Staff also works cooperatively with design professionals, property owners, and developers from concept to completion of their project.

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
SALARIES	\$569,626	\$559,478	\$544,540	\$607,577
PERSONNEL BENEFITS	173,783	162,603	158,261	179,168
SUPPLIES	4,064	6,600	6,032	6,600
CAPITAL < \$5000	543	760	695	2,210
OTHER SERVICES	14,240	22,909	20,937	23,568
CONTRACTED SERVICES	8,398	23,531	21,505	7,558
<b>TOTAL</b>	<b>\$770,654</b>	<b>\$775,881</b>	<b>\$751,969</b>	<b>\$826,681</b>
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
ADMINISTRATIVE ASSISTANT II	1.000	1.000	1.000	1.000
ASSISTANT DIRECTOR OF PLANNING	1.000	1.000	1.000	1.000
DEVELOPMENT SERVICES COORDINATOR <sup>1</sup>	1.000	0.000	0.000	0.000
DIRECTOR OF PLANNING	1.000	1.000	1.000	1.000
PLANNER	1.000	1.000	1.000	1.000
PLANNING TECHNICIAN	1.000	1.000	1.000	1.000
PRINCIPAL PLANNER	1.000	1.000	1.000	1.000
SENIOR PLANNER <sup>2</sup>	1.750	1.750	1.750	2.750
<b>TOTAL</b>	<b>8.750</b>	<b>7.750</b>	<b>7.750</b>	<b>8.750</b>

<sup>1</sup> - In FY 2021, the Development Coordinator was moved from Planning to Permits/Inspections.

<sup>2</sup> - In FY 2022, an additional Senior Planner position will be authorized and funded.



## SUMMARY & PERSONNEL SCHEDULE

The Purchasing department provides high quality, low cost support services to all City departments through central control of procurement activities so that the best value is received for the public dollar. Staff contributes to the overall efficient and cost-effective operation of the City of Temple by purchasing quality goods and services at the best possible prices and guarding against misappropriation of any assets procured. Staff also fosters a favorable climate for business opportunities within the guidelines of the law by administering the competitive bid and proposal processes for vendors through both statutory requirements and the City's own purchasing policies and procedures. Staff is also responsible for processing payment of all expenditures, managing the procurement card program, coordinating the disposition of the City's excess personal property, and assisting in the coordination of facility construction projects.

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
SALARIES	\$388,363	\$415,368	\$404,278	\$513,328
PERSONNEL BENEFITS	118,309	127,609	124,202	155,604
SUPPLIES	2,487	3,485	3,185	3,525
CAPITAL < \$5000	1,662	1,200	1,097	1,200
REPAIR AND MAINTENANCE	-	250	228	250
OTHER SERVICES	19,931	25,155	22,989	28,776
CONTRACTED SERVICES	5,212	2,535	2,317	2,547
<b>TOTAL</b>	<b>\$535,964</b>	<b>\$575,602</b>	<b>\$558,296</b>	<b>\$705,230</b>
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
ACCOUNTS PAYABLE SPECIALIST	1.000	1.000	1.000	1.000
ADMINISTRATIVE ASSISTANT II	1.000	1.000	1.000	1.000
ASSISTANT DIRECTOR OF PURCHASING & FACILITY SERVICES <sup>1</sup>	0.000	0.000	1.000	1.000
DIRECTOR OF PURCHASING & FACILITY SERVICES	1.000	1.000	1.000	1.000
PROCUREMENT SPECIALIST	1.000	1.000	1.000	1.000
PURCHASING MANAGER	1.000	1.000	1.000	1.000
SENIOR BUYER	2.000	2.000	2.000	2.000
<b>TOTAL</b>	<b>7.000</b>	<b>7.000</b>	<b>8.000</b>	<b>8.000</b>

1 - During FY 2021, an Assistant Director of Purchasing & Facility Services was authorized and funded.

## SUMMARY & PERSONNEL SCHEDULE

Special Services is designed to account for costs that cannot be directly allocated to other departments, such as contributions to community service agencies or bad debt expenses. The contingency/contribution to fund balance is budgeted in this department, as well as separation pay. Specific activities budgeted in this department include:

- Contingency/Contribution to fund
- Contingency/Unprogrammed funds
- Contributions to community service
- Bad debt expenses

<b>SUMMARY</b>				
<b>CATEGORIES</b>	<b>ACTUAL 2020</b>	<b>BUDGET 2021</b>	<b>ESTIMATE 2021</b>	<b>ADOPTED 2022</b>
SALARIES	\$805,751	\$451,011	\$451,011	\$451,011
OTHER SERVICES	22,167	10,000	10,000	10,000
CONTRACTED SERVICES	507,634	475,414	475,414	475,414
<b>TOTAL</b>	<b>\$1,335,552</b>	<b>\$936,425</b>	<b>\$936,425</b>	<b>\$936,425</b>

This category/department does not have any associated personnel. The costs under the Special Services umbrella are for activities conducted on an as-needed basis for the categories listed in the summary.



## SUMMARY & PERSONNEL SCHEDULE

The Engineering department provides structure and infrastructure support for large scale commodities that are used by the general public and that affect the daily lives of those living in, working in, and visiting Temple. These commodities include drainage, sewage, streets, rail, and water systems. Staff designs infrastructure improvements, administers professional services and construction contracts, reviews public and private engineering plans, and administers flood plain services. Staff also administers the Texas Commission on Environmental Quality (TCEQ) related programs by complying with Texas Pollutant Discharge Elimination System (TPDES) Phase 2 Storm Water Management (MS4). Staff also verifies all work completed by Public Works adheres to the federal and state regulations as set forth by the U. S. Environmental Protection Agency (EPA) and the TCEQ.

<b>SUMMARY</b>				
<b>CATEGORIES</b>	<b>ACTUAL 2020</b>	<b>BUDGET 2021</b>	<b>ESTIMATE 2021</b>	<b>ADOPTED 2022</b>
SALARIES	\$354,038	\$320,463	\$311,907	\$319,821
PERSONNEL BENEFITS	104,813	95,721	93,165	95,928
SUPPLIES	10,141	14,461	13,216	15,476
CAPITAL < \$5000	2,219	4,690	4,286	4,690
REPAIR AND MAINTENANCE	3,837	5,200	4,752	5,200
OTHER SERVICES	60,783	66,265	60,560	66,930
CONTRACTED SERVICES	1,927	17,758	16,229	17,724
<b>TOTAL</b>	<b>\$537,758</b>	<b>\$524,558</b>	<b>\$504,115</b>	<b>\$525,769</b>

## SUMMARY &amp; PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
ADMINISTRATIVE ASSISTANT I <sup>4</sup>	1.000	1.000	0.000	0.000
ADMINISTRATIVE ASSISTANT II <sup>4</sup>	0.000	0.000	1.000	1.000
ASSET MANAGEMENT TECHNICIAN <sup>2</sup>	0.400	0.000	0.000	0.000
CITY ENGINEER <sup>2</sup>	0.300	0.340	0.340	0.340
DEPUTY CITY ENGINEER	0.400	0.400	0.400	0.400
DIRECTOR OF PUBLIC WORKS <sup>2</sup>	0.200	0.100	0.100	0.100
GIS ANALYST <sup>3</sup>	0.800	0.000	0.000	0.000
PROJECT ENGINEER <sup>4</sup>	0.000	0.000	0.340	0.340
PROJECT INSPECTOR	2.000	2.000	2.000	2.000
PROJECT MANAGER <sup>1,2,4</sup>	1.400	1.340	1.000	1.000
SENIOR PROJECT ENGINEER <sup>1,2</sup>	0.400	0.450	0.450	0.450
SENIOR PROJECT INSPECTOR	1.000	1.000	1.000	1.000
<b>TOTAL</b>	<b>7.900</b>	<b>6.630</b>	<b>6.630</b>	<b>6.630</b>

<sup>1</sup> - The following positions are bond funded positions: Project Manager - 50% TCIP CO Bonds and 50% Utility Revenue Bonds; Senior Project Engineer - 25% TCIP CO Bonds, 25% Utility Revenue Bonds, and 50% operating budget (40% Engineering, 20% Drainage, and 40% PW Administration).

<sup>2</sup> - In FY 2021, the following funding distributions occurred: Asset Management Technician - 40% IT, 30% Drainage, and 30% PW Admin; City Engineer - 34% Engineering, 33% Drainage, and 33% PW Administration; Director of Public Works - 10% Engineering, 20% Drainage, and 70% PW Administration; Project Manager - 34% Engineering, 33% Drainage, and 33% PW Administration; Senior Project Engineer - 45% Engineering, 10% Drainage, and 45% PW Administration.

<sup>3</sup> - In FY 2021, the GIS Analyst positions was moved to Information Technology Services.

<sup>4</sup> - During FY 2021, the Administrative Assistant I was reclassified to Administrative Assistant II and one Project Manager position was reclassified to a Project Engineer.

## SUMMARY & PERSONNEL SCHEDULE

The Streets department is responsible for providing maintenance of the City's roadway system for the public's safety and convenience to the highest standard allowed by funding. These services include the maintenance of street surfaces, curbs, gutters, alleys, City-owned parking areas, and signage. Staff is also responsible for tree trimming and street sweeping.

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
SALARIES	\$754,969	\$1,087,206	\$1,058,178	\$1,141,730
PERSONNEL BENEFITS	266,656	410,490	399,530	429,461
SUPPLIES	52,634	106,930	97,723	113,998
CAPITAL < \$5000	7,828	9,120	8,335	9,505
REPAIR AND MAINTENANCE	289,023	473,600	432,823	393,600
OTHER SERVICES	942	6,228	5,692	6,181
CONTRACTED SERVICES	789,942	817,809	747,396	1,068,617
<b>TOTAL</b>	<b>\$2,161,994</b>	<b>\$2,911,383</b>	<b>\$2,749,676</b>	<b>\$3,163,092</b>
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
ADMINISTRATIVE ASSISTANT I	0.500	0.500	0.500	0.500
ASSISTANT DIRECTOR OF PUBLIC WORKS <sup>1</sup>	0.110	0.000	0.000	0.000
CREW LEADER II - CONSTRUCTION	3.000	3.000	3.000	3.000
CREW LEADER II - STREETS	5.000	5.000	5.000	5.000
EQUIPMENT MAINTENANCE & TRANSPORTER <sup>2</sup>	0.000	0.000	0.000	0.600
EQUIPMENT OPERATOR I - STREETS	6.000	6.000	6.000	6.000
EQUIPMENT OPERATOR II - STREET/DRAINAGE	5.000	5.000	5.000	5.000
FOREMAN II - STREET RECONSTRUCTION	1.000	1.000	1.000	1.000
FOREMAN II - STREET SERVICES	1.000	1.000	1.000	1.000
MAINTENANCE WORKER - STREETS	6.000	6.000	6.000	6.000
STREET & DRAINAGE SERVICES MANAGER	0.500	0.500	0.500	0.500
TRANSPORTATION DIVISION DIRECTOR <sup>1</sup>	0.500	0.340	0.340	0.340
<b>TOTAL</b>	<b>28.610</b>	<b>28.340</b>	<b>28.340</b>	<b>28.940</b>

<sup>1</sup> - In FY 2021, the funding allocation for the following positions occurred: Director of Transportation - 33% Traffic Control, 34% Streets, and 33% Drainage; Assistant Director of Public Works - 50% Solid Waste and 50% Fleet Services.

<sup>2</sup> - In FY 2022, an Equipment Maintenance & Transporter position will be authorized and funded. Funding will be split 60% Streets and 40% Drainage

## SUMMARY & PERSONNEL SCHEDULE

The Traffic Control department is responsible for installing, maintaining, and repairing all traffic signals and school zone flashers within the City for the public's safety and convenience.

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
SALARIES	\$257,567	\$278,459	\$271,024	\$296,022
PERSONNEL BENEFITS	72,597	85,363	83,084	78,435
SUPPLIES	7,691	17,541	16,031	19,362
CAPITAL < \$5000	5,162	2,730	2,495	2,730
REPAIR AND MAINTENANCE	58,559	57,615	52,654	47,615
OTHER SERVICES	3,201	13,815	12,626	13,985
CONTRACTED SERVICES	3,715	5,580	5,100	7,278
<b>TOTAL</b>	<b>\$408,492</b>	<b>\$461,103</b>	<b>\$443,013</b>	<b>\$465,427</b>
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
ADMINISTRATIVE ASSISTANT I	0.250	0.250	0.250	0.250
ASSISTANT DIRECTOR OF PUBLIC WORKS <sup>1</sup>	0.110	0.000	0.000	0.000
FOREMAN II - TRAFFIC SIGNALS	1.000	1.000	1.000	1.000
SENIOR TRAFFIC SIGNAL MAINT TECHNICIAN	1.000	1.000	1.000	1.000
TRAFFIC SIGNAL MAINTENANCE TECHNICIAN	2.000	2.000	2.000	2.000
STREET & DRAINAGE SERVICES MANAGER <sup>1</sup>	0.250	0.000	0.000	0.000
TRAFFIC SIGNAL MANAGER	1.000	1.000	1.000	1.000
TRANSPORTATION DIVISION DIRECTOR <sup>1</sup>	0.250	0.330	0.330	0.330
<b>TOTAL</b>	<b>5.860</b>	<b>5.580</b>	<b>5.580</b>	<b>5.580</b>

<sup>1</sup> - In FY 2021, the funding allocation for the following positions occurred: Director of Transportation - 33% Traffic Control, 34% Streets, and 33% Drainage; Assistant Director of Public Works - 50% Solid Waste and 50% Fleet Services; Street & Drainage Services Manager - 50% Streets and 50% Drainage.

## SUMMARY & PERSONNEL SCHEDULE

Sammons Golf Course is responsible for operating and maintaining the 18-hole championship course with demanding par 5s and a collection of some of the best par 3s in Central Texas. This historic course was first opened in 1922 and was recently renovated with Emerald Bermuda grass greens and a re-routed course that returns both nines to the clubhouse. With four sets of tee boxes, golfers of all skill levels will find a challenging and fun golf course in a truly memorable setting. Staff maintains the grounds, manages the café, and provides golf lessons. Also available are leagues, tournaments, a driving range, and youth development programs.

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
SALARIES	\$608,127	\$687,975	\$669,606	\$690,749
PERSONNEL BENEFITS	177,411	219,684	213,818	210,617
SUPPLIES	103,475	125,989	115,141	136,514
CAPITAL < \$5000	5,116	32,935	30,099	29,185
REPAIR AND MAINTENANCE	43,587	77,413	70,748	79,613
OTHER SERVICES	9,348	24,605	22,487	28,082
CONTRACTED SERVICES	111,718	116,170	106,168	120,815
COST OF GOODS SOLD	132,033	144,140	131,730	144,140
CAPITAL EQUIPMENT	19,516	-	-	-
CAPITAL BUILDINGS AND GROUNDS	17,964	-	-	-
<b>TOTAL</b>	<b>\$1,228,295</b>	<b>\$1,428,911</b>	<b>\$1,359,797</b>	<b>\$1,439,715</b>



## SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
ASSISTANT DIRECTOR OF PARKS & RECREATION	0.250	0.250	0.250	0.250
ASSISTANT GOLF COURSE GENERAL MANAGER	1.000	1.000	1.000	1.000
ASSISTANT GOLF COURSE SUPERINTENDENT	1.000	1.000	1.000	1.000
ASSISTANT GOLF PROFESSIONAL	1.000	1.000	1.000	1.000
CREW LEADER I - FACILITY SERVICES	0.110	0.110	0.110	0.110
EQUIPMENT OPERATOR I	2.000	2.000	2.000	2.000
CUSTODIAN	0.110	0.110	0.110	0.110
GOLF COURSE GENERAL MANAGER	1.000	1.000	1.000	1.000
GOLF SUPERINTENDENT	1.000	1.000	1.000	1.000
MAINTENANCE TECHNICIAN	0.060	0.060	0.060	0.060
MAINTENANCE WORKER	4.000	4.000	4.000	4.000
MECHANIC	1.000	1.000	1.000	1.000
PART-TIME POSITIONS	6.880	6.880	6.880	6.880
<b>TOTAL</b>	<b>19.410</b>	<b>19.410</b>	<b>19.410</b>	<b>19.410</b>

## SUMMARY & PERSONNEL SCHEDULE

The Temple Public Library is responsible for providing resources and services in a variety of media to meet the needs of individuals and groups for education, information, and self-directed personal development, including recreation and leisure. Library staff is able to strengthen and enrich Temple with access to over 190,000 sources, including books, videos/DVDs, books on cassette/CD, and music CDs. Available services include reference help, reader's advisory, children's and teen programming, outreach, and public access to the Internet.

<b>SUMMARY</b>				
<b>CATEGORIES</b>	<b>ACTUAL 2020</b>	<b>BUDGET 2021</b>	<b>ESTIMATE 2021</b>	<b>ADOPTED 2022</b>
SALARIES	\$914,554	\$1,080,334	\$1,051,489	\$1,088,155
PERSONNEL BENEFITS	283,698	325,934	317,232	325,357
SUPPLIES	43,358	52,764	48,221	58,314
CAPITAL < \$5000	144,662	150,340	137,396	140,130
REPAIR AND MAINTENANCE	39,514	40,415	36,935	37,050
OTHER SERVICES	68,107	103,341	94,443	108,940
CONTRACTED SERVICES	184,161	207,378	189,523	289,994
COST OF GOODS SOLD	198	500	457	-
<b>TOTAL</b>	<b>\$1,678,252</b>	<b>\$1,961,006</b>	<b>\$1,875,696</b>	<b>\$2,047,940</b>

SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
ADMINISTRATIVE ASSISTANT I	1.000	1.000	1.000	1.000
ADULT SERVICES LIBRARIAN <sup>1</sup>	1.000	1.000	0.000	0.000
ASSISTANT LIBRARIAN - PT <sup>1,2</sup>	0.000	0.000	1.530	1.530
ASSISTANT YOUTH SERVICES LIBRARIAN <sup>1</sup>	1.000	1.000	0.000	0.000
ASSISTANT YOUTH SERVICES LIBRARIAN - PT <sup>1</sup>	1.000	1.000	0.000	0.000
CIRCULATION SUPERVISOR <sup>1</sup>	1.000	1.000	0.000	0.000
CIRCULATION TECHNICIAN - PT	5.580	5.580	5.580	5.580
COLLECTION DEVELOPMENT LIBRARIAN <sup>1</sup>	1.000	1.000	0.000	0.000
COLLECTION DEVELOPMENT LIBRARIAN - PT <sup>1</sup>	0.500	0.500	0.000	0.000
CUSTODIAN	2.000	2.000	2.000	2.000
DIRECTOR OF LIBRARY	1.000	1.000	1.000	1.000
LIBRARIAN <sup>1</sup>	0.000	0.000	4.000	4.000
LIBRARIAN - PT <sup>1</sup>	0.000	0.000	1.780	1.780
LIBRARY ASSISTANT <sup>2</sup>	3.000	3.000	3.000	4.000
LIBRARY ASSISTANT - PT <sup>1,2</sup>	0.500	0.500	1.260	0.760
LIBRARY OUTREACH ASSISTANT - PT <sup>1</sup>	0.760	0.760	0.000	0.000
LIBRARY OUTREACH COORDINATOR	1.000	1.000	1.000	1.000
LIBRARY SUPERVISOR <sup>1</sup>	0.000	0.000	4.000	4.000
LIBRARY SUPERVISOR - CATALOGUING <sup>1</sup>	1.000	1.000	0.000	0.000
LIBRARY TECHNICIAN	2.000	2.000	2.000	2.000
REFERENCE LIBRARIAN <sup>1</sup>	2.000	2.000	0.000	0.000
REFERENCE LIBRARIAN - PT <sup>1</sup>	1.810	1.810	0.000	0.000
YOUTH SERVICES LIBRARIAN <sup>1</sup>	1.000	1.000	0.000	0.000
<b>TOTAL</b>	<b>28.150</b>	<b>28.150</b>	<b>28.150</b>	<b>28.650</b>

<sup>1</sup>- During FY 2021, the following title changes occurred: Adult Services Librarian, Circulation Supervisor, Library Supervisor - Cataloguing, and Youth Services Librarian to Library Supervisor, Assistant Yout Services Librarian - PT to Assistant Librarian - PT, Assistant Youth Services Librarian, Collection Development Librarian, and Reference Librarian to Librarian, Collection Development Librarian - PT and Reference Librarian - PT to Librarian - PT, and the Librarian Outreach Assistant - PT to Library Assistant - PT.

<sup>2</sup>- In FY 2022, a part-time Library Assistant will be reclassified to full time.

## SUMMARY & PERSONNEL SCHEDULE

The Parks department is responsible for 40+ parks and 20+ trails in Temple, including the master planning of both systems. Staff maintains the grounds and equipment, prepares facilities for rental, and prepares sports fields for tournaments held by City sponsored leagues and local youth sports associations. Staff also produces several well-known events that include Bloomin’ Temple Festival, the Christmas Parade, and the 4th of July celebration.

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
SALARIES	\$1,270,294	\$1,608,155	\$1,565,217	\$1,731,199
PERSONNEL BENEFITS	425,073	541,412	526,956	602,032
SUPPLIES	189,246	231,059	211,165	247,335
CAPITAL < \$5000	30,647	20,606	18,832	18,141
REPAIR AND MAINTENANCE	366,189	455,440	416,227	472,040
OTHER SERVICES	18,272	17,465	15,961	11,975
CONTRACTED SERVICES	1,878,765	2,156,105	1,970,464	2,754,907
CAPITAL EQUIPMENT	22,953	-	-	-
CAPITAL BUILDINGS AND GROUNDS	7,563	-	-	-
<b>TOTAL</b>	<b>\$4,209,002</b>	<b>\$5,030,242</b>	<b>\$4,724,822</b>	<b>\$5,837,629</b>

## SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
ADMINISTRATIVE ASSISTANT II	1.000	1.000	1.000	1.000
ASSISTANT DIRECTOR OF PARKS & RECREATION	0.750	0.750	0.750	0.750
CHEMICAL TECHNICIAN	1.000	1.000	1.000	1.000
CREW LEADER II - ATHLETICS	1.000	1.000	1.000	1.000
CREW LEADER II - HORTICULTURE	1.000	1.000	1.000	1.000
CREW LEADER II - PARKS	1.000	1.000	1.000	1.000
EQUIPMENT OPERATOR I - PARKS	7.500	7.500	7.500	7.500
FOREMAN II - PARKS	2.000	2.000	2.000	2.000
IRRIGATION TECHNICIAN	1.000	1.000	1.000	1.000
MAINTENANCE TECHNICIAN - PARKS	2.000	2.000	2.000	2.000
MAINTENANCE WORKER <sup>1</sup>	15.950	15.950	15.950	16.950
MAINTENANCE WORKER - POOLS	1.000	1.000	1.000	1.000
OPERATIONS COORDINATOR	0.880	0.880	0.880	0.880
PARK PLANNER	1.000	1.000	1.000	1.000
PARKS DIVISION DIRECTOR	1.000	1.000	1.000	1.000
PART TIME POSITIONS	0.460	0.460	0.460	0.460
TREE SERVICE TECHNICIAN	1.000	1.000	1.000	1.000
UTILITY TECHNICIAN II	1.500	1.500	1.500	1.500
<b>TOTAL</b>	<b>41.040</b>	<b>41.040</b>	<b>41.040</b>	<b>42.040</b>

<sup>1</sup>- In FY 2022, an additional Maintenance Worker position will be authorized and funded.

## SUMMARY & PERSONNEL SCHEDULE

The Parks & Recreation Administration is responsible for supporting the operating departments within the parks and recreation system. Staff is responsible for key administrative functions and provides clerical support, facility rental services, and event registrations.

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
SALARIES	\$192,415	\$206,068	\$200,566	\$219,561
PERSONNEL BENEFITS	54,559	60,040	58,437	63,073
SUPPLIES	26,527	42,420	38,768	37,520
CAPITAL < \$5000	7,704	5,275	4,821	5,300
OTHER SERVICES	25,889	42,801	39,116	78,538
CONTRACTED SERVICES	35,455	26,564	24,277	27,555
CAPITAL EQUIPMENT	-	-	-	-
<b>TOTAL</b>	<b>\$342,549</b>	<b>\$383,168</b>	<b>\$365,984</b>	<b>\$431,547</b>
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
ADMINISTRATIVE ASSISTANT I	2.000	2.000	2.000	2.000
DIRECTOR OF PARKS AND RECREATION <sup>1</sup>	0.900	0.900	0.900	1.000
OPERATIONS COORDINATOR	0.120	0.120	0.120	0.120
WELLNESS COORDINATOR	0.000	0.000	0.000	0.000
<b>TOTAL</b>	<b>3.020</b>	<b>3.020</b>	<b>3.020</b>	<b>3.120</b>

<sup>1</sup> - In FY 2022, the funding allocation for the Director of Parks and Recreation will change to 100% General Fund.



## SUMMARY & PERSONNEL SCHEDULE

The Recreation department provides relaxation, enjoyment, and fitness opportunities to Temple's citizens and visitors of all ages. The Recreation department includes 3 recreation centers, adult and youth athletics, after school programs, summer camps, senior programming, adult programming, 2 swimming pools, an indoor pool, a family water park, special events, and a fitness center.

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
SALARIES	\$1,568,598	\$2,264,505	\$2,204,043	\$2,376,127
PERSONNEL BENEFITS	370,666	484,932	471,984	534,613
SUPPLIES	184,257	336,595	307,614	359,564
CAPITAL < \$5000	49,304	82,780	75,653	99,475
REPAIR AND MAINTENANCE	23,457	59,850	54,697	60,420
OTHER SERVICES	168,909	347,102	317,217	329,885
CONTRACTED SERVICES	308,446	612,463	559,730	633,845
COST OF GOODS SOLD	4,594	72,600	66,349	75,600
CAPITAL EQUIPMENT	18,891	-	-	-
<b>TOTAL</b>	<b>\$2,697,122</b>	<b>\$4,260,827</b>	<b>\$4,057,286</b>	<b>\$4,469,529</b>



## SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
ASSISTANT DIRECTOR OF PARKS & RECREATION <sup>3</sup>	0.650	0.650	0.650	1.000
ASSISTANT PROGRAM COORDINATOR	1.000	1.000	1.000	1.000
MAINTENANCE TECHNICIAN <sup>1</sup>	0.270	0.180	0.180	0.180
MAINTENANCE WORKER	0.050	0.050	0.050	0.050
OFFICE ASSISTANT II	2.000	2.000	2.000	2.000
OPERATIONS COORDINATOR	1.000	1.000	1.000	1.000
PART-TIME POSITIONS <sup>4</sup>	49.920	49.920	49.920	51.000
PROGRAM COORDINATOR	6.000	6.000	6.000	6.000
PROGRAM MANAGER	1.000	1.000	1.000	1.000
RECREATION DIVISION DIRECTOR <sup>2</sup>	1.000	1.000	2.000	2.000
RECREATION LEADER II	1.000	1.000	1.000	1.000
RECREATION SPECIALIST	7.000	7.000	7.000	7.000
SENIOR PROGRAM COORDINATOR	1.000	1.000	1.000	1.000
<b>TOTAL</b>	<b>71.890</b>	<b>71.800</b>	<b>72.800</b>	<b>74.230</b>

<sup>1</sup> - In FY 2021, the funding allocation for the three Building Maintenance Workers was changed to 92% Facility Services, 2% Golf Course, and 6% Recreation.

<sup>2</sup> - During FY 2021, an additional Recreation Division Director was added.

<sup>3</sup> - In FY 2022, the funding allocation for the Assistant Director of Parks and Recreation will change to 100% General Fund.

<sup>4</sup> - In FY 2022, three part-time Recreation Leaders will be authorized and funded for Crossroads Park.

## SUMMARY & PERSONNEL SCHEDULE

The Animal Services department works to protect the public’s health, welfare, and life through the prompt and humane compliance with animal control ordinances and state statutes. Staff also operates the animal shelter providing pet adoption services, as well as clean and sanitary confinement with fresh food and water for thousands of animals. Staff also responds to requests regarding cruelty to animals, animal bites, loose livestock or wildlife, stray animals, and animal disturbances.

<b>SUMMARY</b>				
<b>CATEGORIES</b>	<b>ACTUAL 2020</b>	<b>BUDGET 2021</b>	<b>ESTIMATE 2021</b>	<b>ADOPTED 2022</b>
SALARIES	\$301,780	\$321,135	\$312,561	\$321,231
PERSONNEL BENEFITS	113,689	118,005	114,854	120,627
SUPPLIES	31,870	34,129	31,190	37,750
CAPITAL < \$5000	1,219	2,450	2,239	9,500
REPAIR AND MAINTENANCE	2,583	5,050	4,615	6,750
OTHER SERVICES	890	4,900	4,478	5,300
CONTRACTED SERVICES	34,551	44,923	41,055	46,738
<b>TOTAL</b>	<b>\$486,582</b>	<b>\$530,592</b>	<b>\$510,993</b>	<b>\$547,896</b>
<b>PERSONNEL SCHEDULE</b>				
<b>POSITION TITLE</b>	<b>ACTUAL 2020</b>	<b>BUDGET 2021</b>	<b>ESTIMATE 2021</b>	<b>ADOPTED 2022</b>
ANIMAL CONTROL FIELD SUPERVISOR	1.000	1.000	1.000	1.000
ANIMAL CONTROL OFFICER	6.000	6.000	6.000	6.000
ANIMAL SHELTER SUPERVISOR	1.000	1.000	1.000	1.000
<b>TOTAL</b>	<b>8.000</b>	<b>8.000</b>	<b>8.000</b>	<b>8.000</b>



## SUMMARY & PERSONNEL SCHEDULE

The Code Compliance department is responsible for promoting and maintaining a safe and attractive living and working environment for the City. In order to ensure healthy, vital neighborhoods, the staff works collaboratively with residents to comply with City codes regarding the elimination of tall grass and weeds, debris, and inoperable vehicles. Staff is also responsible for public education of City codes for better health, welfare, and harmony within the community.

<b>SUMMARY</b>				
<b>CATEGORIES</b>	<b>ACTUAL 2020</b>	<b>BUDGET 2021</b>	<b>ESTIMATE 2021</b>	<b>ADOPTED 2022</b>
SALARIES	\$679,639	\$792,372	\$617,316	\$728,411
PERSONNEL BENEFITS	227,310	282,299	200,510	254,185
SUPPLIES	57,030	78,171	67,840	71,380
CAPITAL < \$5000	22,196	16,435	15,020	20,575
REPAIR AND MAINTENANCE	14,928	20,950	16,146	20,950
OTHER SERVICES	8,078	16,737	15,296	11,062
CONTRACTED SERVICES	35,637	162,377	147,826	127,990
CAPITAL EQUIPMENT	90,719	14,500	14,500	-
<b>TOTAL</b>	<b>\$1,135,537</b>	<b>\$1,383,841</b>	<b>\$1,094,454</b>	<b>\$1,234,553</b>

## SUMMARY &amp; PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
ADMINISTRATIVE ASSISTANT I - PT	0.625	0.625	0.625	0.625
ASSISTANT DIRECTOR OF TRANSFORM TEMPLE <sup>1</sup>	0.660	0.900	0.900	0.700
CODE COMPLIANCE MANAGER <sup>3</sup>	0.000	0.000	0.000	1.000
CODE COMPLIANCE OFFICER <sup>1</sup>	1.250	1.500	1.500	1.400
CUSTOMER SERVICE COORDINATOR <sup>1</sup>	1.000	1.000	1.000	0.850
DIRECTOR OF TRANSFORM TEMPLE	1.000	1.000	1.000	1.000
GRANT MANAGER <sup>1,2</sup>	0.400	0.250	0.000	0.000
LEAD TRANSFORM TEMPLE AGENT	1.000	1.000	1.000	1.000
NEIGHBORHOOD REVITALIZATION MANAGER <sup>1,2</sup>	0.700	0.800	0.000	0.000
PARKING MANAGER <sup>3</sup>	0.000	0.000	0.000	1.000
RESOURCES COORDINATOR <sup>1,2</sup>	1.250	1.250	0.000	0.000
SENIOR CODE COMPLIANCE OFFICER	1.000	1.000	1.000	0.850
TRANSFORM TEMPLE AGENT	5.000	5.000	5.000	5.000
TRANSFORM TEMPLE ASSISTANT	2.000	2.000	2.000	2.000
TRANSFORM TEMPLE COORDINATOR	1.000	1.000	1.000	1.000
<b>TOTAL</b>	<b>16.885</b>	<b>17.325</b>	<b>15.025</b>	<b>16.425</b>

<sup>1</sup> - During the budget process each position funded within the Federal/State Grant Fund is evaluated based on program needs and available resources. Therefore, personnel distributions amongst the divisions within the Federal/State Grant Fund will be adjusted accordingly each fiscal year. Several positions within Code Compliance and Housing & Community Development are partially funded with Federal/State Grant Funds.

<sup>2</sup> - During FY 2021, the Housing & Community Development department was authorized & funded. Funding and personnel were shifted from Code Compliance.

<sup>3</sup>- In FY 2022, a Code Compliance Manager, as well as a Parking Manager position will be authorized and funded.

## SUMMARY & PERSONNEL SCHEDULE

Public Safety Communications provides professional, responsive and effective Public Safety Communications for City of Temple citizens, ensuring that necessary information is secured and relayed to EMS, Fire, and Police in a timely manner.

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
CONTRACTED SERVICES	\$1,027,567	\$1,078,737	\$1,078,737	\$1,049,165
<b>TOTAL</b>	<b>\$1,027,567</b>	<b>\$1,078,737</b>	<b>\$1,078,737</b>	<b>\$1,049,165</b>

This category/department does not have any associated personnel. The City partners with Bell County Communications who provide response services for our citizens, including EMS, Fire, and Police 911 calls.

## SUMMARY & PERSONNEL SCHEDULE

The Fire & Rescue department provides fire, EMS, emergency management, vehicle extrication, hazmat, and other specialized rescue services for our coverage area of approximately eighty square miles. An average of 12,500 requests are responded to from eight fire stations strategically located throughout the City. Fire & Rescue provides comprehensive preventive and educational programs for businesses, school, and citizens. Staff also works with commercial and manufacturing industries to reduce the hazard of fires through inspection and code compliance programs.

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
SALARIES	\$9,533,748	\$9,573,213	\$9,317,608	\$10,316,005
PERSONNEL BENEFITS	2,533,266	2,556,514	2,488,255	2,787,256
SUPPLIES	324,132	365,786	334,292	394,230
CAPITAL < \$5000	136,383	110,870	101,324	114,785
REPAIR AND MAINTENANCE	181,846	203,097	185,610	216,230
OTHER SERVICES	140,523	197,877	180,840	196,019
CONTRACTED SERVICES	245,492	285,358	260,789	320,618
CAPITAL EQUIPMENT	19,874	-	-	-
<b>TOTAL</b>	<b>\$13,115,264</b>	<b>\$13,292,715</b>	<b>\$12,868,718</b>	<b>\$14,345,143</b>
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
ADMINISTRATIVE ASSISTANT II	2.000	2.000	2.000	2.000
ASSISTANT FIRE CHIEF <sup>1</sup>	1.000	2.000	2.000	2.000
BATTALION CHIEF <sup>1</sup>	5.000	4.000	4.000	4.000
COMMUNITY EDUCATION SPECIALIST	1.000	1.000	1.000	1.000
FIRE & EMERGENCY MANAGEMENT SPECIALIST <sup>2</sup>	0.000	0.000	1.000	1.000
FIRE CAPTAIN	25.000	25.000	25.000	25.000
FIRE CHIEF	1.000	1.000	1.000	1.000
FIRE DRIVER	34.000	34.000	34.000	34.000
FIREFIGHTER	55.000	55.000	55.000	55.000
<b>TOTAL</b>	<b>124.000</b>	<b>124.000</b>	<b>125.000</b>	<b>125.000</b>

<sup>1</sup> - In FY 2021, one Battalion Chief position was reclassified to an Assistant Fire Chief position.

<sup>2</sup> - During FY 2021, a Fire Management Specialist position was authorized and funded.

## SUMMARY & PERSONNEL SCHEDULE

Municipal Court is the judicial branch of City government and its mission is predetermined by the Texas Code of Criminal Procedure and the Code of Judicial Conduct. All class "C" misdemeanor violations occurring within the territorial City limits are under the jurisdiction of the Municipal Court, including Texas State Law and City Ordinances. The Court and all support personnel are responsible for providing equal and impartial justice under the law and expediting each case efficiently without delay or undue expense. Court trials are held weekly and preliminary hearings are held three times weekly. Staff is also responsible for community service, teen court, defensive driving, payment bonds, and deferred adjudication programs provided to assist defendants in bringing their cases to final disposition.

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
SALARIES	\$478,593	\$583,953	\$568,361	\$581,457
PERSONNEL BENEFITS	152,353	197,130	191,867	189,939
SUPPLIES	11,565	25,113	22,951	25,138
CAPITAL < \$5000	7,889	6,050	5,529	2,722
REPAIR & MAINTENANCE	-	16,000	14,622	16,000
OTHER SERVICES	5,188	19,436	17,763	17,349
CONTRACTED SERVICES	16,279	24,377	22,278	24,591
CAPITAL EQUIPMENT	80,200	-	-	-
<b>TOTAL</b>	<b>\$752,067</b>	<b>\$872,059</b>	<b>\$843,371</b>	<b>\$857,196</b>
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
COURT ADMINISTRATOR	1.000	1.000	1.000	1.000
COURT COORDINATOR	1.000	1.000	1.000	1.000
DEPUTY COURT ADMINISTRATOR	1.000	1.000	1.000	1.000
DEPUTY COURT CLERK	5.000	5.000	5.000	5.000
JUVENILE CASE MANAGER	2.000	2.000	2.000	2.000
MUNICIPAL COURT JUDGE	1.000	1.000	1.000	1.000
MUNICIPAL COURT JUDGE - PT	0.030	0.030	0.030	0.030
SENIOR DEPUTY COURT CLERK	1.000	1.000	1.000	1.000
<b>TOTAL</b>	<b>12.030</b>	<b>12.030</b>	<b>12.030</b>	<b>12.030</b>





## SUMMARY & PERSONNEL SCHEDULE

The Police department provides crime prevention and public order maintenance services by strengthening our partnership with the community. These services are provided 24 hours per day and 7 days per week to those who live in, work in, and visit the City of Temple. Staff works to provide a safe and peaceful environment in the community through which the quality of life of all citizens may be improved.

<b>SUMMARY</b>				
<b>CATEGORIES</b>	<b>ACTUAL 2020</b>	<b>BUDGET 2021</b>	<b>ESTIMATE 2021</b>	<b>ADOPTED 2022</b>
SALARIES	\$12,478,081	\$12,965,638	\$12,619,455	\$14,218,376
PERSONNEL BENEFITS	3,611,036	3,757,125	3,656,810	4,097,943
SUPPLIES	445,808	671,251	613,456	722,066
CAPITAL < \$5000	103,660	77,865	71,161	97,001
REPAIR AND MAINTENANCE	305,042	311,093	284,308	332,391
OTHER SERVICES	152,479	316,063	288,850	396,122
CONTRACTED SERVICES	401,642	478,949	437,711	654,195
CAPITAL EQUIPMENT	150,412	-	-	-
CAPITAL BUILDINGS & GROUNDS	13,772	-	-	-
<b>TOTAL</b>	<b>\$17,661,932</b>	<b>\$18,577,984</b>	<b>\$17,971,752</b>	<b>\$20,518,094</b>

## SUMMARY &amp; PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
ADMINISTRATIVE ASSISTANT I <sup>4</sup>	2.000	2.000	1.000	1.000
ADMINISTRATIVE ASSISTANT II <sup>4</sup>	3.000	3.000	4.000	4.000
COMMUNITY SERVICE/RECORDS TECHNICIAN <sup>5</sup>	12.000	12.000	12.000	13.000
CORPORAL	18.000	18.000	18.000	18.000
CRIME ANALYST	1.000	1.000	1.000	1.000
CRIME SCENE TECHNICIAN I	2.000	2.000	2.000	2.000
CRIME VICTIM LIASON	1.000	1.000	1.000	1.000
DEPUTY POLICE CHIEF	3.000	3.000	3.000	3.000
EVIDENCE/PROPERTY TECHNICIAN	3.000	3.000	3.000	3.000
FACILITY MAINTENANCE COORDINATOR	1.000	1.000	1.000	1.000
FLEET SERVICE COORDINATOR	1.000	1.000	1.000	1.000
LIEUTENANT	7.000	7.000	7.000	7.000
MEDIA RELATIONS SPECIALIST <sup>3</sup>	2.000	0.000	0.000	0.000
OFFICE ASSISTANT I	0.625	0.625	0.625	0.625
PARKING ENFORCEMENT OFFICIAL	1.000	1.000	1.000	1.000
POLICE CHIEF	1.000	1.000	1.000	1.000
POLICE OFFICER <sup>1, 2, 4, 5</sup>	105.000	109.000	108.000	113.000
POLICE RECORDS SUPERVISOR	0.000	0.000	0.000	0.000
RECORDS TECHNICIAN SUPERVISOR	2.000	2.000	2.000	2.000
SERGEANT <sup>4, 5</sup>	19.000	19.000	20.000	20.000
<b>TOTAL</b>	<b>184.625</b>	<b>186.625</b>	<b>186.625</b>	<b>192.625</b>

<sup>1</sup> - In FY 2019, one Police Officer position was added as part of the Crime Prevention Program funded with CDBG funding within the Federal/State Grant Fund and General Fund. The police officer count above does NOT take into consideration this CDBG portion of the position since it is reflected in the Federal/State Grant Fund - CDBG Crime Prevention Program. It should be noted that the total authorized Police Officer positions for Police funded in General Fund and Federal/State Grant Fund in FY 2020 was 106, FY 2021 was 110, and FY 2022 is 114.

<sup>2</sup> - In FY 2021, one Police Officer position was added as a School Resource Officer (SRO). In addition, three Police Officer positions were added as part of the grant awarded through the COPS Hiring Program (CHP) through the Community Oriented Policing Services (COPS) of the United States Department of Justice.

<sup>3</sup> - In FY 2021, two Media Relations Specialists positions were moved from Police to Marketing & Communications. In addition, these positions were reclassified to a Public Relations Coordinator position and a Public Relations Specialist position.

<sup>4</sup> - During FY 2021, one Sergeant position was added to the Training Unit which resulted in one Police Officer position being eliminated.

<sup>5</sup> - In FY 2022, a Community Services Records Technician and five Police Officer positions will be authorized and funded.

## SUMMARY & PERSONNEL SCHEDULE

The Solid Waste department provides garbage collection and recycling services for residential, commercial, and industrial customers. Curbside recycling service is also provided to residential customers. The residential division operates twelve daily routes four days per week, collecting garbage and curbside recycling once per week. The commercial division operates with one commercial side-load truck and eight roll-off trucks five days per week, and six commercial front-load trucks six days per week. Brush is diverted from the landfill to the Temple-Belton Wastewater Treatment Plant (WWTP) facility for use as compost. Also provided are two recycling drop-off sites to collect newspapers, cardboard, magazines, plastic, glass, and aluminum cans.

<b>SUMMARY</b>				
<b>CATEGORIES</b>	<b>ACTUAL 2020</b>	<b>BUDGET 2021</b>	<b>ESTIMATE 2021</b>	<b>ADOPTED 2022</b>
SALARIES	\$2,185,133	\$2,305,863	\$2,244,296	\$2,654,603
PERSONNEL BENEFITS	747,470	817,727	795,894	955,299
SUPPLIES	322,083	497,507	454,672	539,449
CAPITAL < \$5000	336,391	269,545	246,337	306,842
REPAIR AND MAINTENANCE	810,514	495,505	452,842	603,360
OTHER SERVICES	411,198	362,265	331,074	362,538
CONTRACTED SERVICES	3,254,605	2,892,654	2,643,596	3,273,605
CAPITAL EQUIPMENT	109,500	-	-	-
<b>TOTAL</b>	<b>\$8,176,894</b>	<b>\$7,641,066</b>	<b>\$7,168,711</b>	<b>\$8,695,696</b>

## SUMMARY &amp; PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
ADMINISTRATIVE ASSISTANT I <sup>3</sup>	0.000	0.000	0.000	1.000
ASSISTANT DIRECTOR OF PUBLIC WORKS <sup>1</sup>	0.330	0.500	0.500	0.500
CREW LEADER II - SOLID WASTE	1.000	1.000	1.000	1.000
CUSTOMER SERVICE REPRESENTATIVE I	2.000	2.000	2.000	2.000
CUSTOMER SERVICE REPRESENTATIVE II	1.000	1.000	1.000	1.000
EQUIPMENT OPERATOR II	1.000	1.000	1.000	1.000
FOREMAN II - SOLID WASTE <sup>3</sup>	3.000	3.000	3.000	5.000
MAINTENANCE COORDINATOR	1.000	1.000	1.000	1.000
MAINTENANCE WORKER - PT <sup>3</sup>	0.500	0.500	0.500	0.000
MAINTENANCE WORKER <sup>3</sup>	4.000	4.000	4.000	5.000
OPERATIONS MANAGER II - SW	1.000	1.000	1.000	1.000
RECYCLING ASSISTANT	1.000	1.000	1.000	1.000
RECYCLING MANAGER	1.000	1.000	1.000	1.000
SOLID WASTE BUSINESS MANAGER	1.000	1.000	1.000	1.000
SOLID WASTE DIVISION DIRECTOR	1.000	1.000	1.000	1.000
SOLID WASTE DRIVER <sup>2,3</sup>	37.000	39.000	39.000	42.000
<b>TOTAL</b>	<b>55.830</b>	<b>58.000</b>	<b>58.000</b>	<b>64.500</b>

<sup>1</sup> - In FY 2021, the funding allocation for the second Assistant Director of Public Works was changed to 50% Solid Waste and 50% Fleet Services.

<sup>2</sup> - In FY 2021, two Automated Route Operator positions were added - one to support an additional residential route and one to support an additional rolloff route.

<sup>3</sup> - In FY 2022, the part-time Maintenance Worker will become full-time. In addition, two Foreman II positions, three Solid Waste Driver positions, and an Administrative Assistant I position will be authorized and funded.

## SUMMARY

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
CAPITAL < \$5000	\$8,393	\$-	\$-	\$-
OTHER SERVICES	137,561	-	-	-
CONTRACTED SERVICES	18,625	-	-	125,000
CAPITAL EQUIPMENT	853,721	1,525,386	1,525,386	2,690,829
CAPITAL BUILDINGS AND GROUNDS	253,623	100,000	100,000	130,000
<b>TOTAL</b>	<b>\$1,271,923</b>	<b>\$1,625,386</b>	<b>\$1,625,386</b>	<b>\$2,945,829</b>

This department does not have any associated personnel.

## SUMMARY

---

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
PRINCIPAL RETIREMENT	\$327,764	\$338,999	\$338,999	\$353,529
INTEREST AND FISCAL CHARGES	36,353	27,734	27,734	31,966
<b>TOTAL</b>	<b>\$364,117</b>	<b>\$366,733</b>	<b>\$366,733</b>	<b>\$385,495</b>

Transactions related to debt service are performed by the Finance department.

## SUMMARY

---

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
OPERATING TRANSFERS OUT - DEBT SERVICE	\$2,059,219	\$1,311,068	\$1,311,068	\$1,751,238
<b>TOTAL</b>	<b>\$2,059,219</b>	<b>\$1,311,068</b>	<b>\$1,311,068</b>	<b>\$1,751,238</b>

Transactions related to transfers out are performed by the Finance department.

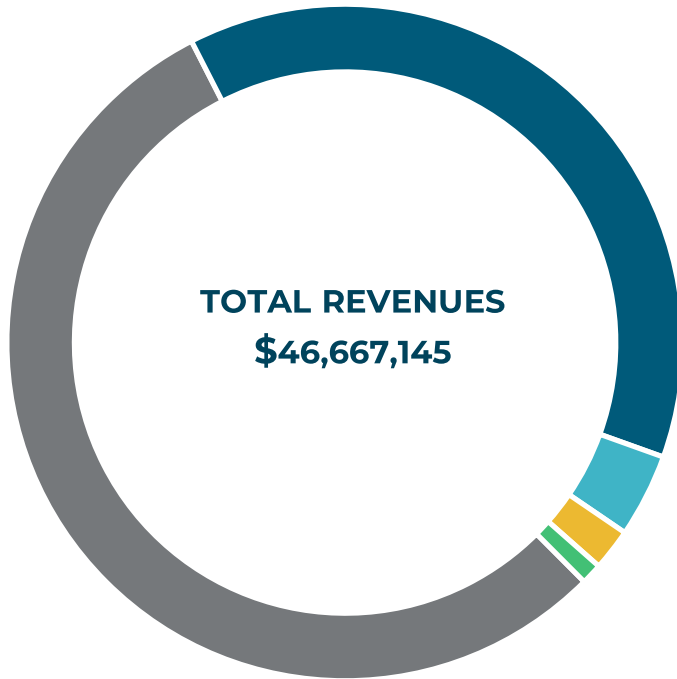


# **WATER & WASTEWATER FUND**



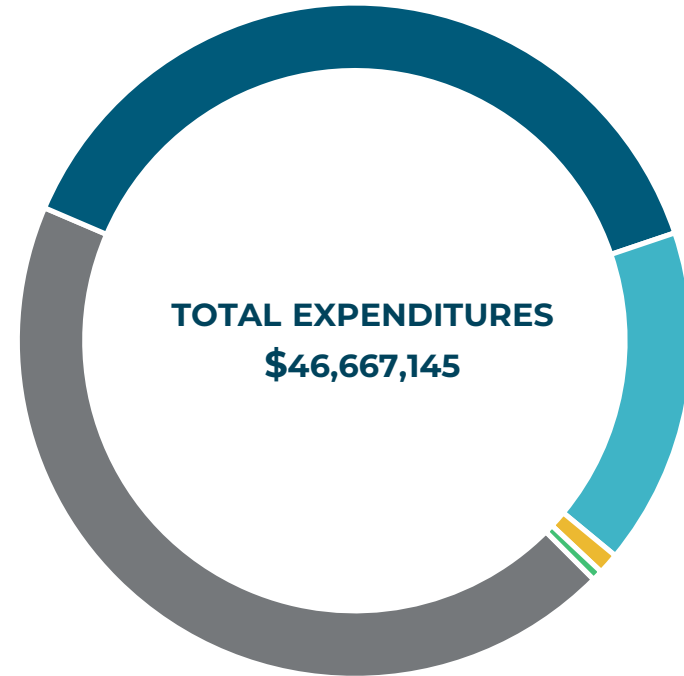
## REVENUES & EXPENDITURES

WATER & WASTEWATER FUND REVENUES BY SOURCES



- Water Services - 55.82%
- Wastewater Services - 37.90%
- Other - 3.25%
- Panda Reimbursements - 1.78%
- Interest Income - 1.25%

WATER & WASTEWATER FUND EXPENDITURES BY TYPE



- Operations - 43.77%
- Debt Service - 38.87%
- Personnel - 16.17%
- Capital - 1.10%
- Contingency - 0.09%

REVENUE TOTALS

REVENUE LINE ITEMS	Actual 2019-2020	AMENDED Budget 2020-2021	FORECAST 2020-2021	ADOPTED Budget 2021-2022
Water - Residential	\$ 11,209,556	\$ 11,456,156	\$ 11,456,156	\$ 12,573,720
Water - Commercial	8,955,631	9,591,241	9,591,241	10,160,915
Water - Industrial	-	1,125,120	1,125,120	843,945
Water - Reclaimed	1,016,647	867,000	867,000	1,100,000
Water - Wholesale	1,317,909	1,004,616	1,339,113	1,368,930
Wastewater - Residential	8,432,779	9,274,051	9,274,051	9,933,958
Wastewater - Commercial	6,152,074	7,356,006	7,356,006	7,752,028
New Connects	205,255	187,272	208,175	200,000
Penalties	267,514	468,180	468,180	470,000
Reconnect Fees	163,595	290,000	290,000	290,000
Tap Fees	393,456	270,504	453,000	450,000
Other Charges	79,539	67,626	90,814	70,000
Liquid Waste Transport	6,700	4,370	5,400	6,000
Liquid Waste Manifest Pad	900	1,967	1,967	1,500
Sale of Assets	-	5,202	5,202	5,000
W&WW Over/Under	(92)	-	(106)	-
Insufficient Check Fee	7,320	9,364	7,250	7,000
Insurance Claims	23	-	-	-
Other Charges / Panda Reimbursements	828,826	828,826	828,826	828,826
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 39,037,632</b>	<b>\$ 42,807,501</b>	<b>\$ 43,367,395</b>	<b>\$ 46,061,822</b>

REVENUE TOTALS

REVENUE LINE ITEMS	Actual 2019-2020	AMENDED Budget 2020-2021	FORECAST 2020-2021	ADOPTED Budget 2021-2022
Interest Income	\$ 482,486	\$ 140,000	\$ 262,900	\$ 24,500
Premium on Bonds Payable	845,825	565,823	565,823	565,823
Sale of Assets	24,816	-	-	-
Insurance Claims	-	1,402	1,141	-
Other Revenues	22,195	15,000	15,000	15,000
Miscellaneous Reimbursements	8,909	-	-	-
Contributed Capital - Citizens	3,980,948	-	-	-
<b>TOTAL INTEREST AND OTHER</b>	<b>\$ 5,365,178</b>	<b>\$ 722,225</b>	<b>\$ 844,864</b>	<b>\$ 605,323</b>
<b>REVENUE TOTAL - WATER &amp; WASTEWATER FUND</b>	<b>\$ 44,402,810</b>	<b>\$ 43,529,726</b>	<b>\$ 44,212,259</b>	<b>\$ 46,667,145</b>

## SUMMARY & PERSONNEL SCHEDULE

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
PRINCIPAL RETIREMENT	\$972	\$9,268,232	\$9,268,232	\$9,625,487
INTEREST AND FISCAL CHARGES	5,046,986	7,450,497	7,450,497	8,129,434
AMORTIZATION AND BOND ISSUE	323,356	361,672	361,672	383,809
<b>TOTAL</b>	<b>\$5,371,314</b>	<b>\$17,080,401</b>	<b>\$17,080,401</b>	<b>\$18,138,730</b>

Transactions related to debt service are performed by the Finance department.

## SUMMARY & PERSONNEL SCHEDULE

The Environmental Programs department is responsible for supporting the Public Works Utility Services to provide quality water and wastewater services. Staff works to ensure the integrity of the public drinking water system by administering the City’s Cross-Connection Control Program (CCCP) in the case of a backflow event. There are approximately 11,000 known backflow assemblies installed in the system to prevent drinking water from contamination. Staff performs Customer Services Inspections (CSIs) to identify areas lacking protection. Staff also manages the disposal of liquid waste in the 500+ miles of wastewater lines by educating the community on the importance of disposing of fats, oils, and grease (FOG) properly. Improper disposal of FOG can cause blockages in private service lines as well as the City’s wastewater collection system, resulting in sanitary sewer overflows (SSOs). EP staff also inspects, evaluates, and ensures proper maintenance of 458 grease/grit interceptors installed throughout the City. Programs administered by our Environmental Programs staff comply with Texas Commission on Environmental Quality (TCEQ) standards.

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
SALARIES	\$239,674	\$189,196	\$186,566	\$187,366
PERSONNEL BENEFITS	76,115	61,960	61,099	64,198
SUPPLIES	11,287	15,455	14,970	20,610
CAPITAL < \$5000	372	9,710	9,405	4,060
REPAIR AND MAINTENANCE	4,689	5,300	5,134	6,300
OTHER SERVICES	5,026	11,555	11,192	12,555
CONTRACTED SERVICES	7,068	13,865	13,430	10,347
<b>TOTAL</b>	<b>\$344,231</b>	<b>\$307,041</b>	<b>\$301,795</b>	<b>\$305,436</b>
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
ADMINISTRATIVE ASSISTANT I	1.000	1.000	1.000	1.000
UTILITY DIVISION DIRECTOR <sup>1</sup>	1.000	0.000	0.000	0.000
ENVIRONMENTAL PROGRAMS MANAGER	1.000	1.000	1.000	1.000
ENVIRONMENTAL PROGRAMS TECHNICIAN	2.000	2.000	2.000	2.000
<b>TOTAL</b>	<b>5.000</b>	<b>4.000</b>	<b>4.000</b>	<b>4.000</b>

<sup>1</sup> - In FY 2021, the Division Utility Director funding changed from 100% Environmental Programs to 50% Water Distribution and 50% Wastewater Collection.

## SUMMARY & PERSONNEL SCHEDULE

The Metering department oversees the monthly reading of water meters to ensure accuracy for billing purposes. Staff also maintains meters according to American Water Works Association standards, repairs meter leaks and meter boxes, and performs accuracy tests. Staff also performs meter connections and disconnections, including delinquent accounts.

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
SALARIES	\$310,933	\$331,910	\$327,296	\$328,653
PERSONNEL BENEFITS	118,363	123,231	121,518	122,163
SUPPLIES	22,160	35,021	33,921	37,405
CAPITAL < \$5000	133,685	177,000	171,442	177,000
REPAIR AND MAINTENANCE	33,279	42,600	41,262	52,500
OTHER SERVICES	5,256	6,028	5,839	6,028
CONTRACTED SERVICES	309,686	352,830	341,751	374,069
CAPITAL EQUIPMENT	-	66,800	66,800	-
<b>TOTAL</b>	<b>\$933,362</b>	<b>\$1,135,420</b>	<b>\$1,109,830</b>	<b>\$1,097,818</b>
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
CONNECT & DISCONNECT TECHNICIAN	2.000	2.000	2.000	2.000
FOREMAN II - METERS	1.000	1.000	1.000	1.000
METER MAINTENANCE SUPERVISOR	1.000	1.000	1.000	1.000
METER TECHNICIAN I	3.000	3.000	3.000	3.000
METER TECHNICIAN II	1.000	1.000	1.000	1.000
<b>TOTAL</b>	<b>8.000</b>	<b>8.000</b>	<b>8.000</b>	<b>8.000</b>

## SUMMARY & PERSONNEL SCHEDULE

Public Works Administration is responsible for supporting the ten operating departments within the Public Works system. Staff is responsible for long-range planning, personnel oversight, budget management, community relations, Capital Improvement Program (CIP) planning/reporting, project design and administration, and operations of systems & facilities including Solid Waste, Traffic Signals, Drainage, Street Services, Fleet Services, Engineering, Water Treatment Plant, Water Distribution, and Sewer Collection. The department also provides contract management of the Doshier Farm and Temple-Belton Wastewater Treatment Plant operations.

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
SALARIES	\$610,413	\$552,826	\$545,142	\$557,808
PERSONNEL BENEFITS	330,311	152,712	150,589	152,622
SUPPLIES	17,093	25,875	25,063	28,071
CAPITAL < \$5000	10,686	17,390	16,844	12,135
REPAIR AND MAINTENANCE	6,971	2,200	2,131	7,455
OTHER SERVICES	91,193	122,266	118,427	119,474
CONTRACTED SERVICES	7,286,072	6,950,947	6,732,687	7,407,176
CAPITAL EQUIPMENT	-	2,939	2,939	-
CAPITAL- SPECIAL PROJECTS	-	50,000	50,000	46,461
<b>TOTAL</b>	<b>\$8,352,739</b>	<b>\$7,877,155</b>	<b>\$7,643,822</b>	<b>\$8,331,202</b>



## SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
ADMINISTRATIVE ASSISTANT II	1.000	1.000	1.000	1.000
ASSISTANT DIRECTOR OF PUBLIC WORKS	1.000	1.000	1.000	1.000
CITY ENGINEER <sup>1</sup>	0.350	0.330	0.330	0.330
DEPUTY CITY ENGINEER	0.400	0.400	0.400	0.400
DIRECTOR OF PUBLIC WORKS	0.700	0.700	0.700	0.700
EXECUTIVE SUPPORT COORDINATOR	1.000	1.000	1.000	1.000
GIS ANALYST	0.800	0.800	0.800	0.800
GIS TECHNICIAN <sup>1</sup>	0.400	0.300	0.300	0.300
MARKETING SPECIALIST	0.750	0.750	0.750	0.750
MULTI-MEDIA SPECIALIST <sup>2</sup>	0.250	0.000	0.000	0.000
PROJECT ENGINEER <sup>3</sup>	0.000	0.000	0.330	0.330
PROJECT MANAGER <sup>1,3</sup>	0.400	0.330	0.000	0.000
SENIOR PROJECT ENGINEER <sup>1</sup>	0.400	0.450	0.450	0.450
UTILITY COMPLIANCE COORDINATOR <sup>2</sup>	1.000	0.000	0.000	0.000
<b>TOTAL</b>	<b>8.450</b>	<b>7.060</b>	<b>7.060</b>	<b>7.060</b>

<sup>1</sup> - In FY 2021, the following funding distributions occurred: GIS Technician - 40% IT, 30% Drainage, 30% PW Admin; City Engineer - 34% Engineering, 33% Drainage, 33% PW Admin; Director of Public Works - 10% Engineering, 20% Drainage, 70% PW Admin; Project Manager - 34% Engineering, 33% Drainage, 33% PW Admin; Senior Project Engineer - 45% Engineering, 10% Drainage, 45% PW Admin.

<sup>2</sup> - In FY 2021, a Multi-Media Specialist position changed funding allocation to 100% Marketing & Communications in the General Fund. In addition, a Utility Compliance Coordinator funding allocation changed to 50% Water Distribution and 50% Wastewater Collection.

<sup>3</sup> - In FY 2021, the Project Manager position was reclassified to a Project Engineer.

## SUMMARY & PERSONNEL SCHEDULE

The Purchasing Utility Warehouse procures and stores goods needed to maintain the utility infrastructure of the City. Annual contracts for the purchase of utility supplies, hardware and miscellaneous supplies are bid and a minimum amount of stock is kept on hand to facilitate repairs, as necessary. Warehouse staff is on call 24-7 to provide parts needed for emergency repairs.

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
SALARIES	\$51,397	\$63,822	\$62,935	\$73,591
PERSONNEL BENEFITS	16,640	18,647	18,388	19,336
SUPPLIES	628	1,263	1,223	1,281
CAPITAL < \$5000	-	1,310	1,269	1,410
REPAIR AND MAINTENANCE	607	1,530	1,482	1,630
OTHER SERVICES	5,583	500	484	500
CONTRACTED SERVICES	5,945	8,428	8,163	7,534
<b>TOTAL</b>	<b>\$80,800</b>	<b>\$95,500</b>	<b>\$93,945</b>	<b>\$105,282</b>
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
INVENTORY SPECIALIST - PT	0.380	0.380	0.380	0.380
WAREHOUSE COORDINATOR	1.000	1.000	1.000	1.000
<b>TOTAL</b>	<b>1.380</b>	<b>1.380</b>	<b>1.380</b>	<b>1.380</b>

## SUMMARY & PERSONNEL SCHEDULE

The Utility Business Office (UBO) provides professional and reliable service to our customers for billing inquiries, payments, and connection or disconnection of utility services. Staff is responsible for billing and collecting utility receivables including water, wastewater, solid waste, and drainage. Staff is also responsible for the collection and deposit of all monies and other receivables from all departments within the City.

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
SALARIES	\$440,516	\$456,952	\$450,600	\$458,989
PERSONNEL BENEFITS	137,933	144,184	142,180	148,506
SUPPLIES	4,503	8,647	8,375	8,795
CAPITAL < \$5000	2,212	10,470	10,141	10,820
REPAIR AND MAINTENANCE	21,948	30,225	29,276	102,505
OTHER SERVICES	78,769	173,858	168,399	173,851
CONTRACTED SERVICES	994,661	964,265	933,987	1,124,204
<b>TOTAL</b>	<b>\$1,680,542</b>	<b>\$1,788,601</b>	<b>\$1,742,959</b>	<b>\$2,027,670</b>
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
COLLECTIONS COORDINATOR	1.000	1.000	1.000	1.000
CUSTOMER SERVICE REPRESENTATIVE I	4.000	4.000	4.000	4.000
CUSTOMER SERVICE REPRESENTATIVE I - PT	0.625	0.625	0.625	0.625
CUSTOMER SERVICE REPRESENTATIVE II	3.000	3.000	3.000	3.000
UTILITY BUSINESS DIVISION DIRECTOR	1.000	1.000	1.000	1.000
UTILITY BUSINESS MANAGER	1.000	1.000	1.000	1.000
<b>TOTAL</b>	<b>10.625</b>	<b>10.625</b>	<b>10.625</b>	<b>10.625</b>

## SUMMARY & PERSONNEL SCHEDULE

The Wastewater Collection department is responsible for protecting the health of the citizens of Temple by maintaining the wastewater collection system and reducing sanitary sewer overflows. Staff is also responsible for continued strategic replacement and upgrade of sewer mains, inspection of manholes, potholing for contractors, engineers and capital improvement projects, and completion of street cuts and dress ups where work has been completed.

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
SALARIES	\$831,008	\$1,250,876	\$1,233,489	\$1,432,549
PERSONNEL BENEFITS	285,487	432,539	426,527	481,628
SUPPLIES	146,375	189,614	183,660	229,795
CAPITAL < \$5000	60,384	19,916	19,291	25,741
REPAIR AND MAINTENANCE	340,356	321,480	311,386	379,055
OTHER SERVICES	30,180	53,105	51,438	54,155
CONTRACTED SERVICES	98,131	182,650	176,915	189,580
CAPITAL BUILDINGS AND GROUNDS	-	-	-	499,100
<b>TOTAL</b>	<b>\$1,791,921</b>	<b>\$2,450,180</b>	<b>\$2,402,704</b>	<b>\$3,291,603</b>

## SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
CREW LEADER II - UTILITY SERVICES <sup>1,6</sup>	4.500	5.000	5.000	6.000
CUSTOMER SERVICE REPRESENTATIVE I	1.500	1.500	1.500	1.500
CUSTOMER SERVICE REPRESENTATIVE II <sup>4</sup>	0.500	0.500	0.000	0.000
FOREMAN II - UTILITY SERVICES <sup>1</sup>	1.500	2.000	2.000	2.000
UTILITY COMPLIANCE COORDINATOR <sup>2</sup>	0.000	0.500	0.500	0.500
UTILITY DISPATCH MANAGER <sup>4</sup>	0.000	0.000	0.500	0.500
UTILITY DIVISION DIRECTOR <sup>3</sup>	0.000	0.500	0.500	0.500
UTILITY SERVICES MANAGER <sup>5</sup>	0.500	0.500	0.500	1.000
UTILITY TECHNICIAN I - UTILITY SERVICES <sup>1,6</sup>	12.000	11.000	11.000	12.000
UTILITY TECHNICIAN II - UTILITY SERVICES <sup>1,6</sup>	4.500	4.000	4.000	5.000
UTILITY TECHNICIAN III - UTILITY SERVICES <sup>1</sup>	2.500	3.000	3.000	3.000
<b>TOTAL</b>	<b>27.500</b>	<b>28.500</b>	<b>28.500</b>	<b>32.000</b>

<sup>1</sup> - In FY 2021, the total number of positions for Foreman - Utility Services, Crew Leader, Utility Tech I, Utility Tech II, and Utility Tech III did not change, but the funding allocations were adjusted between Wastewater Collection and Water Distribution.

<sup>2</sup> - In FY 2021, the Utility Compliance Coordinator funding allocation changed from 100% Public Works Administration to 50% Water Distribution and 50% Wastewater Collection.

<sup>3</sup> - In FY 2021, the Utility Division Director funding allocation changed from 100% Environmental Programs to 50% Water Distribution and 50% Wastewater Collection.

<sup>4</sup> - In FY 2021, the Customer Service Representative II position was reclassified to a Utility Dispatch Manager position.

<sup>5</sup> - During FY 2022, the funding allocation for the Utility Services Manager position will change to 100% Wastewater Collection.

<sup>6</sup> - During FY 2022, an additional Maintenance Crew will be added. The additional crew consists of one Crew Leader position, one Utility Technician I position, and one Utility Technician II position.

## SUMMARY & PERSONNEL SCHEDULE

The Water Distribution department is responsible for providing customers with a superior public drinking water system by operating and maintaining the 600+ miles of water transmission mains. Staff is responsible for locating lines, installing new service taps, inspecting air relief valves, and repairing water line breaks. Staff is also responsible for maintaining and repairing the 9,000+ valves and 3,500+ hydrants in the system along with potholing and completion of street cuts and dress ups where work has been completed.

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
SALARIES	\$961,952	\$1,494,917	\$1,474,138	\$1,455,619
PERSONNEL BENEFITS	326,133	537,089	529,623	520,188
SUPPLIES	86,450	119,202	115,459	133,634
CAPITAL < \$5000	283,824	179,875	174,227	290,675
REPAIR AND MAINTENANCE	554,005	524,162	507,703	580,212
OTHER SERVICES	47,508	43,540	42,173	49,440
CONTRACTED SERVICES	59,927	113,449	109,887	115,612
CAPITAL EQUIPMENT	-	-	-	15,000
<b>TOTAL</b>	<b>\$2,319,799</b>	<b>\$3,012,234</b>	<b>\$2,953,210</b>	<b>\$3,160,380</b>

## SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
CREW LEADER II - UTILITY SERVICES <sup>2,3</sup>	6.500	5.000	5.000	5.000
CUSTOMER SERVICE REPRESENTATIVE I	1.500	1.500	1.500	1.500
CUSTOMER SERVICE REPRESENTATIVE II <sup>6</sup>	0.500	0.500	0.000	0.000
FOREMAN II - UTILITY SERVICES <sup>2</sup>	2.500	2.000	2.000	2.000
IRRIGATION TECHNICIAN	1.000	1.000	1.000	1.000
UTILITY COMPLIANCE COORDINATOR <sup>4</sup>	0.000	0.500	0.500	0.500
UTILITY DISPATCH MANAGER <sup>6</sup>	0.000	0.000	0.500	0.500
UTILITY DIVISION DIRECTOR <sup>5</sup>	0.000	0.500	0.500	0.500
UTILITY SERVICES MANAGER <sup>7</sup>	0.500	0.500	0.500	1.000
UTILITY TECHNICIAN I - UTILITY SERVICES <sup>2,3</sup>	13.000	13.000	13.000	13.000
UTILITY TECHNICIAN II - UTILITY SERVICES <sup>2,3</sup>	5.500	3.000	3.000	3.000
UTILITY TECHNICIAN III - UTILITY SERVICES <sup>2</sup>	2.500	4.000	4.000	4.000
WATER RESOURCES MODELER <sup>1</sup>	1.000	0.750	0.750	0.750
<b>TOTAL</b>	<b>34.500</b>	<b>32.250</b>	<b>32.250</b>	<b>32.750</b>

<sup>1</sup> - In FY 2021, the funding allocation was changed for the GIS Modeler to 75% Water Distribution and 25% Drainage.

<sup>2</sup> - In FY 2021, the total number of positions for Foreman - Utility Services, Crew Leader, Utility Tech I, Utility Tech II, and Utility Tech III did not change, but the funding allocations were adjusted between Wastewater Collection and Water Distribution.

<sup>3</sup> - In FY 2021, one Water Maintenance Crew was unfunded. This crew consists of one Crew Leader position, one Utility Technician I position, and one Utility Technician II position.

<sup>4</sup> - In FY 2021, the Utility Compliance Coordinator funding allocation changed from 100% Public Works Administration to 50% Water Distribution and 50% Wastewater Collection.

<sup>5</sup> - In FY 2021, the Utility Division Director funding allocation changed from 100% Environmental Programs to 50% Water Distribution and 50% Wastewater Collection.

<sup>6</sup> - In FY 2021, the Customer Service Representative II position was reclassified to a Utility Dispatch Manager position.

<sup>7</sup> - During FY 2022, the funding allocation for the existing Utility Services Manager position will change to 100% Wastewater Collection. In addition, an additional Utility Services Manager will be added to focus on Water Distribution.

## SUMMARY & PERSONNEL SCHEDULE

Wastewater Treatment is responsible for the treatment of wastewater collected through the 500+ miles of the collection system. Wastewater is comprised of used water and waste disposed of through plumbing fixtures from homes, industries, and commercial establishments. There are two wastewater treatment plants (WWTPs) serving the City of Temple: Temple-Belton WWTP and Doshier Farm WWTP. These two facilities receive, treat, and either reuse the cleaned water or return it to the environment. The City currently contracts with Brazos River Authority (BRA) to operate and maintain both plants, including 28 lift stations, and the Industrial Pretreatment Program (IPP) with 12 permitted industrial users. All operations meet or exceed Texas Commission on Environmental Quality (TCEQ) and US Environmental Protection Agency (EPA) standards.

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
SUPPLIES	\$1,735	\$-	\$-	\$-
CONTRACTED SERVICES	3,461,581	4,699,221	4,699,221	4,796,382
<b>TOTAL</b>	<b>\$3,463,316</b>	<b>\$4,699,221</b>	<b>\$4,699,221</b>	<b>\$4,796,382</b>

The City contracts with the Brazos River Authority (BRA) for the operation and maintenance of our two wastewater treatment plants. The BRA provides staff to perform the daily duties at both plants including the 28 lift stations throughout the City and the Industrial Pretreatment Program.

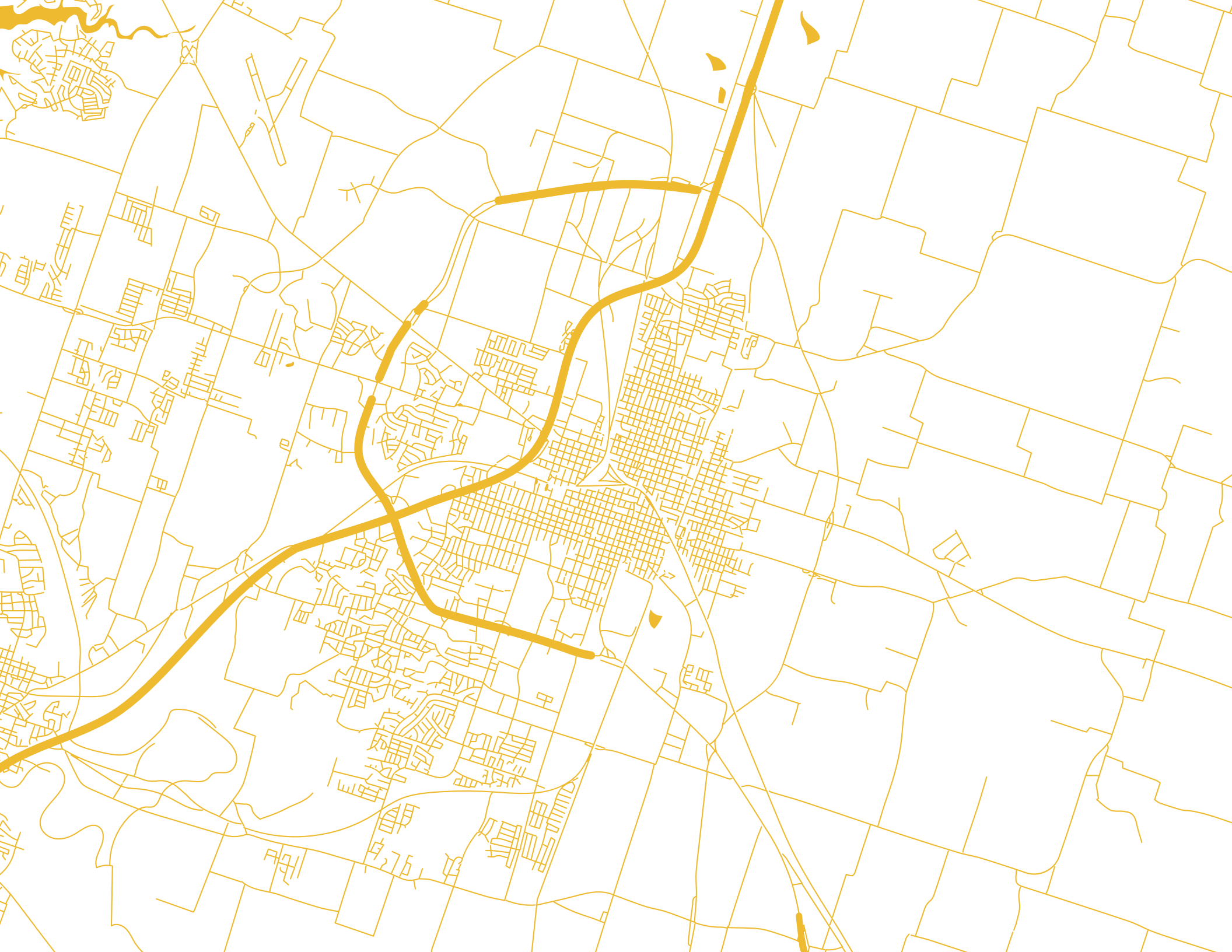


## SUMMARY & PERSONNEL SCHEDULE

The Water Treatment department is responsible for providing superior drinking water to the citizens of Temple. Staff operates and maintains the treatment plant, storage tanks, and booster pump stations, all part of a system capable of producing up to 41 million gallons of water per day. All operations meet or exceed Texas Commission on Environmental Quality (TCEQ) and US Environmental Protection Agency (EPA) standards.

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
SALARIES	\$ 1,037,502	\$ 1,172,618	\$ 1,156,319	\$ 1,164,066
PERSONNEL BENEFITS	318,287	371,280	366,119	376,691
SUPPLIES	935,318	1,068,576	1,035,023	1,079,715
CAPITAL < \$5000	72,945	102,100	98,894	102,600
REPAIR AND MAINTENANCE	480,171	713,650	691,241	710,650
OTHER SERVICES	34,544	30,570	29,610	31,200
CONTRACTED SERVICES	1,754,395	1,890,577	1,831,213	1,947,720
CAPITAL EQUIPMENT	-	40,000	40,000	-
CAPITAL BUILDINGS AND GROUNDS	-	202,000	202,000	-
<b>TOTAL</b>	<b>\$ 4,633,162</b>	<b>\$ 5,591,371</b>	<b>\$ 5,450,419</b>	<b>\$ 5,412,642</b>
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
ADMINISTRATIVE ASSISTANT II	1.000	1.000	1.000	1.000
LEAD WATER OPERATOR	2.000	2.000	2.000	2.000
TREATMENT PLANT DIVISION DIRECTOR	1.000	1.000	1.000	1.000
WATER OPERATOR I	5.000	5.000	5.000	5.000
WATER OPERATOR II <sup>1</sup>	10.000	6.000	6.000	6.000
WATER OPERATOR III <sup>1</sup>	4.000	8.000	8.000	8.000
<b>TOTAL</b>	<b>23.000</b>	<b>23.000</b>	<b>23.000</b>	<b>23.000</b>

<sup>1</sup> - In FY 2021, four Water Operator II positions were reclassified to Water Operator III.

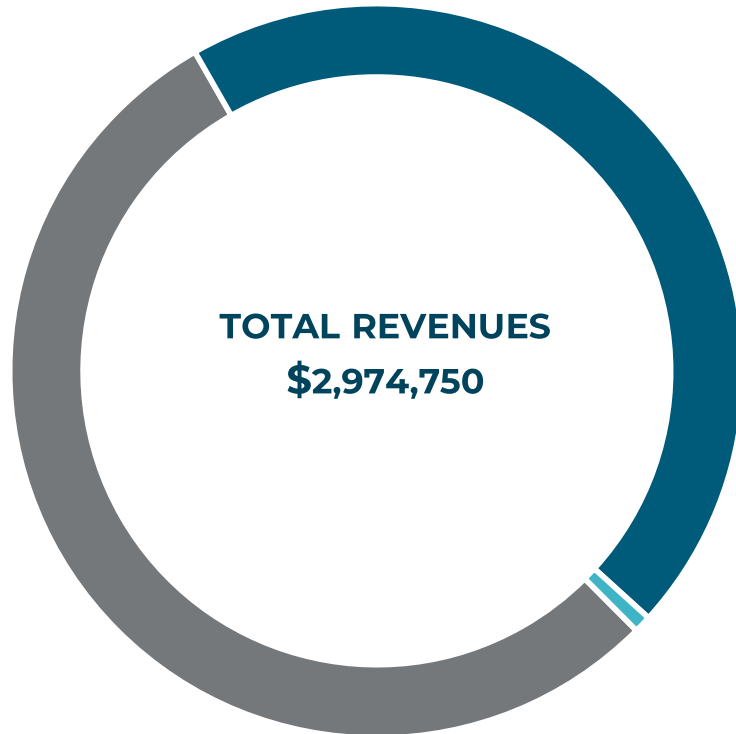


# SPECIAL REVENUE FUND



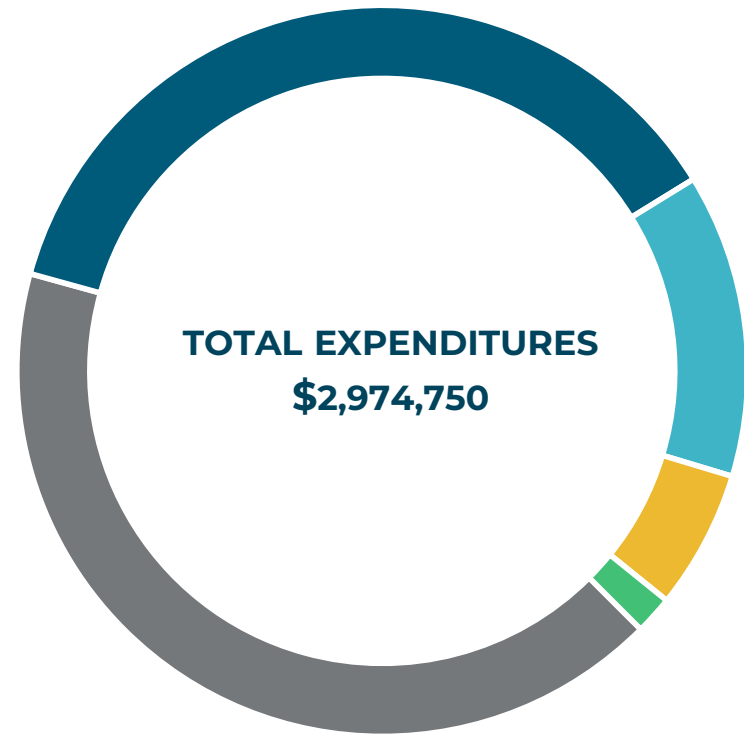
## REVENUES & EXPENDITURES

DRAINAGE FUND REVENUES BY SOURCES



- Drainage Fee: Residential - 54.25%
- Drainage Fee: Commercial - 45.72%
- Other - 0.03%

DRAINAGE FUND EXPENDITURES BY TYPE



- Personnel - 41.79%
- Transfers - 36.92%
- Operations - 13.45%
- Contingency - 6.15%
- Capital - 1.69%

## REVENUE TOTALS

REVENUE LINE ITEMS	Actual 2019-2020	AMENDED Budget 2020-2021	FORECAST 2020-2021	ADOPTED Budget 2021-2022
Drainage Fee - Commercial	\$ 1,347,203	\$ 1,371,000	\$ 1,358,648	\$ 1,360,000
Drainage Fee - Residential	1,475,420	1,474,103	1,551,803	1,613,875
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 2,822,622</b>	<b>\$ 2,845,103</b>	<b>\$ 2,910,451</b>	<b>\$ 2,973,875</b>
Interest Income	\$ 46,560	\$ 5,000	\$ 23,035	\$ 875
Sale of Assets	3,437	-	-	-
Other Revenues	6,992	-	-	-
<b>TOTAL INTEREST AND OTHER</b>	<b>\$ 56,989</b>	<b>\$ 5,000</b>	<b>\$ 23,035</b>	<b>\$ 875</b>
<b>REVENUE TOTAL - DRAINAGE FUND</b>	<b>\$ 2,879,611</b>	<b>\$ 2,850,103</b>	<b>\$ 2,933,486</b>	<b>\$ 2,974,750</b>

## SUMMARY & PERSONNEL SCHEDULE

The Drainage Fund and associated drainage functions were established to protect the public health and safety within the City. Ordinance 98-2576 was passed to protect the public from the loss of life and property caused by surface water overflows, surface water stagnation, and pollution arising from non-point source runoff.

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
SALARIES	\$613,969	\$879,425	\$777,676	\$915,139
PERSONNEL BENEFITS	216,419	318,679	281,808	328,000
SUPPLIES	57,509	107,899	89,394	111,227
CAPITAL < \$5000	120	6,250	5,178	6,750
REPAIR AND MAINTENANCE	194,717	185,768	153,909	204,975
OTHER SERVICES	18,798	31,950	26,471	32,600
CONTRACTED SERVICES	60,340	37,056	30,701	44,577
CAPITAL EQUIPMENT	39,987	48,234	48,234	50,200
CAPITAL BUILDINGS AND GROUNDS	451,260	-	-	-
CAPITAL LAND	13,303	-	-	-
CAPITAL- SPECIAL PROJECTS	478,843	326,301	326,301	183,036
<b>TOTAL</b>	<b>\$2,145,265</b>	<b>\$1,941,562</b>	<b>\$1,739,671</b>	<b>\$1,876,504</b>

SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
ADMINISTRATIVE ASSISTANT I	1.250	1.250	1.250	1.250
ASSISTANT DIRECTOR OF PUBLIC WORKS	0.120	0.000	0.000	0.000
CITY ENGINEER <sup>2</sup>	0.350	0.330	0.330	0.330
CREW LEADER II - DRAINAGE	3.000	3.000	3.000	3.000
DEPUTY CITY ENGINEER	0.200	0.200	0.200	0.200
DIRECTOR OF PUBLIC WORKS <sup>2</sup>	0.100	0.200	0.200	0.200
EQUIPMENT OPERATOR I - DRAINAGE	5.500	5.500	5.500	5.500
EQUIPMENT OPERATOR II - CLEANER	2.000	2.000	2.000	2.000
EQUIPMENT OPERATOR II - STREETS/DRAINAGE	3.000	3.000	3.000	3.000
EQUIPMENT MAINTENANCE & TRANSPORTER <sup>4</sup>	0.000	0.000	0.000	0.400
FOREMAN II - DRAINAGE	1.000	1.000	1.000	1.000
GIS ANALYST	0.400	0.400	0.400	0.400
GIS TECHNICIAN <sup>2</sup>	0.200	0.300	0.300	0.300
MULTI-MEDIA SPECIALIST <sup>1</sup>	0.050	0.000	0.000	0.000
PROJECT MANAGER - PUBLIC WORKS <sup>2,3</sup>	0.200	0.330	0.000	0.000
PROJECT ENGINEER <sup>3</sup>	0.000	0.000	0.330	0.330
SENIOR PROJECT ENGINEER <sup>2</sup>	0.200	0.100	0.100	0.100
STORMWATER SPECIALIST	1.000	1.000	1.000	1.000
STREETS & DRAINAGE SERVICES MANAGER <sup>2</sup>	0.250	0.500	0.500	0.500
TRANSPORTATION DIVISION DIRECTOR <sup>2</sup>	0.250	0.330	0.330	0.330
UTILITY TECHNICIAN II	0.500	0.500	0.500	0.500
WATER RESOURCES MODELER <sup>2</sup>	0.000	0.250	0.250	0.250
<b>TOTAL</b>	<b>19.570</b>	<b>20.190</b>	<b>20.190</b>	<b>20.590</b>

<sup>1</sup> - In FY 2021, a Multi-Media Specialist position funding allocation changed to 100% Marketing & Communications in the General Fund.

<sup>2</sup> - In FY 2021, several funding distributions occurred: Asset Management Technician - 40% IT, 30% Drainage, 30% PW Admin, Assistant Director of Public Works - 50% Solid Waste, 50% Fleet Services, City Engineer - 34% Engineering, 33% Drainage, 33% PW Admin, Director of Public Works - 10% Engineering, 20% Drainage, 70% PW Admin, Director of Transportation - 33% Traffic Control, 34% Streets, 33% Drainage, GIS Modeler - 25% Drainage, 75% PW Admin, Project Manager - 34% Engineering, 33% Drainage, 33% PW Admin, Senior Project Engineer - 45% Engineering, 10% Drainage, 45% PW Admin, and Streets & Drainage Services Manager - 50% Streets, 50% Drainage.

<sup>3</sup> - During FY 2021, the Project Manager position was reclassified to Project Engineer.

<sup>4</sup> - In FY 2022, an Equipment Maintenance & Transporter position will be added. This position is to be split funded - 60% General Fund (Streets) and 40% Drainage Fund.

## SUMMARY & PERSONNEL SCHEDULE

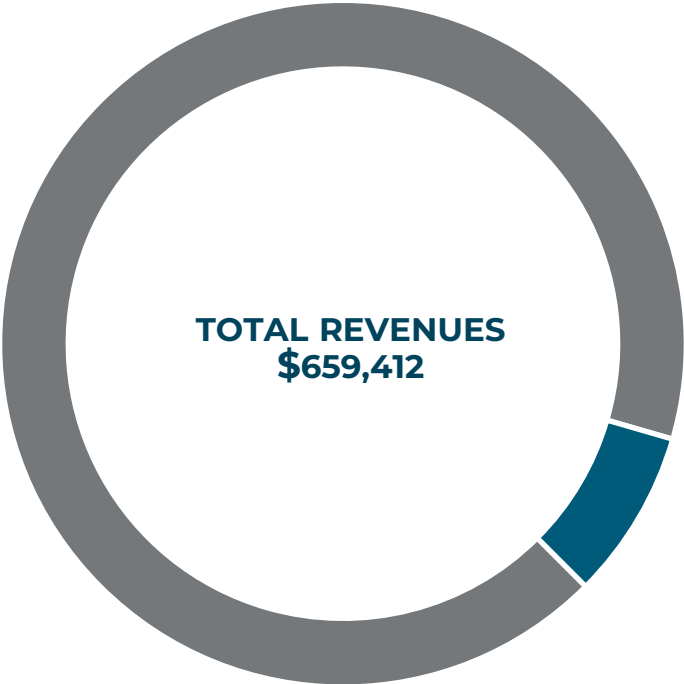
SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
OPERATING TRANSFERS OUT - DEBT SERVICE	\$291,462	\$609,280	\$609,280	\$785,897
OPERATING TRANSFERS OUT - GENERAL FUND	262,919	299,261	299,261	312,349
<b>TOTAL</b>	<b>\$554,381</b>	<b>\$908,541</b>	<b>\$908,541</b>	<b>\$1,098,246</b>

Transactions related to transfers out are performed by the Finance department.



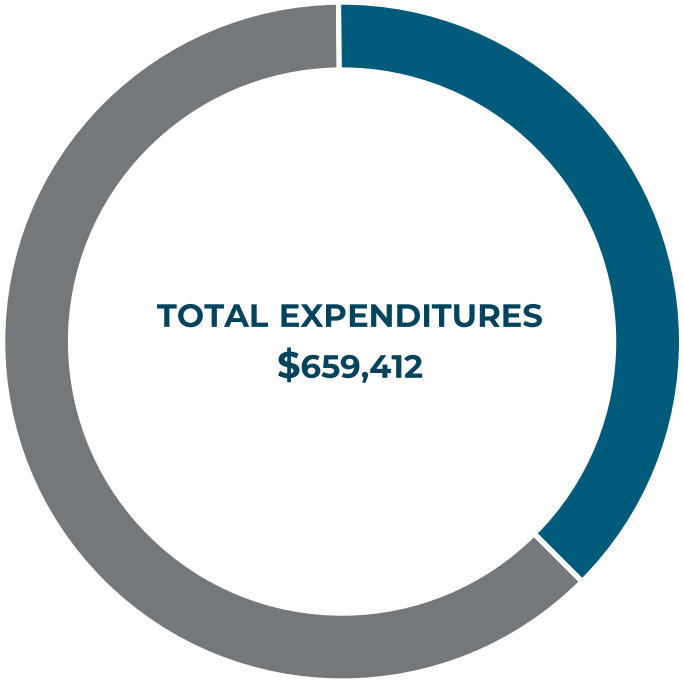
# REVENUES & EXPENDITURES

FEDERAL/STATE GRANT FUND REVENUES BY SOURCES



- CDBG Federal Grant - 91.99%
- State Grants - 8.01%

FEDERAL/STATE GRANT FUND EXPENDITURES BY TYPE



- Personnel - 62.33%
- Operations - 37.67%

## REVENUE TOTALS

REVENUE LINE ITEMS	Actual 2019-2020	AMENDED Budget 2020-2021	FORECAST 2020-2021	ADOPTED Budget 2021-2022
CDBG Federal Grant	\$ 527,962	\$ 1,937,221	\$ 1,937,221	\$ 606,562
HOME Grant Revenues	-	400,000	400,000	-
Federal Grants	1,498,770	2,657,472	2,657,472	-
State Grants	105,162	458,418	458,418	52,850
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>\$ 2,131,894</b>	<b>\$ 5,453,111</b>	<b>\$ 5,453,111</b>	<b>\$ 659,412</b>
Transfer In	\$ 856,281	\$ 788,291	\$ 541,782	\$ -
Transfer In - Law Enforce Block Grant	11,461	24,774	24,774	-
<b>TOTAL OTHER FINANCING SOURCES (TRANSFERS)</b>	<b>\$ 867,742</b>	<b>\$ 813,065</b>	<b>\$ 566,556</b>	<b>\$ -</b>
<b>REVENUE TOTAL - FEDERAL/STATE GRANT FUND</b>	<b>\$ 2,999,636</b>	<b>\$ 6,266,176</b>	<b>\$ 6,019,667</b>	<b>\$ 659,412</b>

## SUMMARY & PERSONNEL SCHEDULE

Community Development is responsible for investing in neighborhood revitalization throughout the community by coordinating the U.S. Department of Housing and Urban Development block grants and related programs; providing integrated services that link inputs with long term positive outcomes for Temple residents; fostering collaborative relationships with public service agencies and residents, and working through caring and motivated professionals who contribute towards shaping Temple as a community of choice in Central Texas.

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
SALARIES	\$54,379	\$71,907	\$71,907	\$53,057
PERSONNEL BENEFITS	10,132	13,920	13,920	9,316
SUPPLIES	-	1,000	1,000	1,000
CAPITAL <\$5000	-	-	-	5,400
OTHER SERVICES	6,241	17,545	17,545	36,039
CONTRACTED SERVICES	47,774	16,500	16,500	16,500
<b>TOTAL</b>	<b>\$118,526</b>	<b>\$120,872</b>	<b>\$120,872</b>	<b>\$121,312</b>
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
DIRECTOR OF HOUSING & COMMUNITY DEVELOPMENT	0.000	0.000	0.000	0.150
GRANT MANAGER	0.500	0.650	0.650	0.380
NEIGHBORHOOD REVITALIZATION MANAGER	0.200	0.200	0.200	0.000
SENIOR PLANNER	0.250	0.250	0.250	0.250
<b>TOTAL</b>	<b>0.950</b>	<b>1.100</b>	<b>1.100</b>	<b>0.780</b>

During the budget process each position funded within the Federal/State Grant Fund is evaluated based on program needs and available resources. Therefore, personnel distributions amongst the divisions within the Federal/State Grant Fund will be adjusted accordingly each fiscal year.

## SUMMARY & PERSONNEL SCHEDULE

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
SALARIES	\$14,602	\$61,904	\$61,904	\$63,367
PERSONNEL BENEFITS	2,903	13,185	13,185	11,722
<b>TOTAL</b>	<b>\$17,505</b>	<b>\$75,089</b>	<b>\$75,089</b>	<b>\$75,089</b>
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
POLICE OFFICER	1.000	1.000	1.000	1.000
<b>TOTAL</b>	<b>1.000</b>	<b>1.000</b>	<b>1.000</b>	<b>1.000</b>

During the budget process each position funded within the Federal/State Grant Fund is evaluated based on program needs and available resources. Therefore, personnel distributions amongst the divisions within the Federal/State Grant Fund will be adjusted accordingly each fiscal year.

## SUMMARY &amp; PERSONNEL SCHEDULE

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
SALARIES	\$2,051	\$14,733	\$14,733	\$85,744
PERSONNEL BENEFITS	384	2,865	2,865	15,112
OTHER SERVICES	120	8,400	8,400	8,400
CONTRACTED SERVICES	8,305	76,472	76,472	101,534
<b>TOTAL</b>	<b>\$10,860</b>	<b>\$102,470</b>	<b>\$102,470</b>	<b>\$210,790</b>
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
ASSISTANT DIRECTOR OF TRANSFORM TEMPLE	0.340	0.100	0.100	0.000
CODE COMPLIANCE OFFICER	0.250	0.000	0.000	0.000
DIRECTOR OF HOUSING & COMMUNITY DEVELOPMENT	0.000	0.000	0.000	0.200
GRANT MANAGER	0.100	0.100	0.100	0.370
NEIGHBORHOOD REVITALIZATION MANAGER	0.100	0.000	0.000	0.350
RESOURCE COORDINATOR	0.000	0.000	0.000	0.600
<b>TOTAL</b>	<b>0.790</b>	<b>0.200</b>	<b>0.200</b>	<b>1.520</b>

During the budget process each position funded within the Federal/State Grant Fund is evaluated based on program needs and available resources. Therefore, personnel distributions amongst the divisions within the Federal/State Grant Fund will be adjusted accordingly each fiscal year.

## SUMMARY & PERSONNEL SCHEDULE

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
SALARIES	\$44,211	\$33,144	\$33,144	\$101,834
PERSONNEL BENEFITS	8,730	3,977	3,977	18,018
CONTRACTED SERVICES	1,250	2,000	2,000	2,000
<b>TOTAL</b>	<b>\$54,191</b>	<b>\$39,121</b>	<b>\$39,121</b>	<b>\$121,852</b>
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
ASSISTANT DIRECTOR OF TRANSFORM TEMPLE	0.000	0.000	0.000	0.300
CODE COMPLIANCE OFFICER	1.500	1.500	1.500	1.600
CUSTOMER SERVICE COORDINATOR	0.000	0.000	0.000	0.150
RESOURCES COORDINATOR	0.750	0.750	0.750	0.000
SENIOR CODE COMPLIANCE OFFICER	0.000	0.000	0.000	0.150
<b>TOTAL</b>	<b>2.250</b>	<b>2.250</b>	<b>2.250</b>	<b>2.200</b>

During the budget process each position funded within the Federal/State Grant Fund is evaluated based on program needs and available resources. Therefore, personnel distributions amongst the divisions within the Federal/State Grant Fund will be adjusted accordingly each fiscal year.

## SUMMARY & PERSONNEL SCHEDULE

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
CONTRACTED SERVICES	\$326,881	\$289,190	\$289,190	\$77,519
<b>TOTAL</b>	<b>\$326,881</b>	<b>\$289,190</b>	<b>\$289,190</b>	<b>\$77,519</b>

This department/division does not have any associated personnel.

SUMMARY & PERSONNEL SCHEDULE

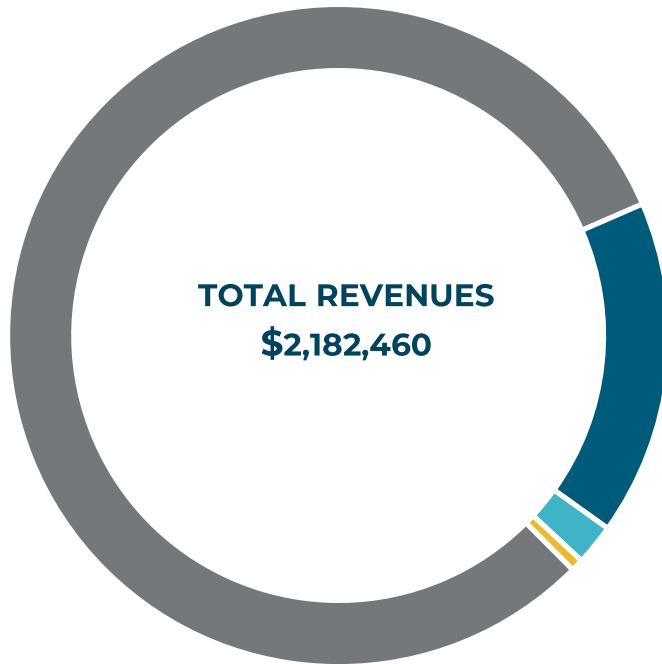
SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021 <sup>1</sup>	ADOPTED 2022
SALARIES	\$-	\$-	\$26,104	\$37,808
PERSONNEL BENEFITS	-	-	9,270	15,042
SUPPLIES	23,964	-	-	-
CAPITAL < \$5000	1,598	-	-	-
OTHER SERVICES	464	-	2,500	-
CONTRACTED SERVICES	13,980	-	2,140	-
<b>TOTAL</b>	<b>\$40,006</b>	<b>\$-</b>	<b>\$40,014</b>	<b>\$52,850</b>
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021 <sup>1</sup>	ADOPTED 2022
FAMILY VIOLENCE CASE MANAGER	0.000	0.000	1.000	1.000
<b>TOTAL</b>	<b>0.000</b>	<b>0.000</b>	<b>1.000</b>	<b>1.000</b>

<sup>1</sup>- During FY 2021, a Family Violence Case Manager position was authorized and funded with the award of the Family Violence Assist Grant through Criminal Justice Division (CJD) of the Governor’s office.



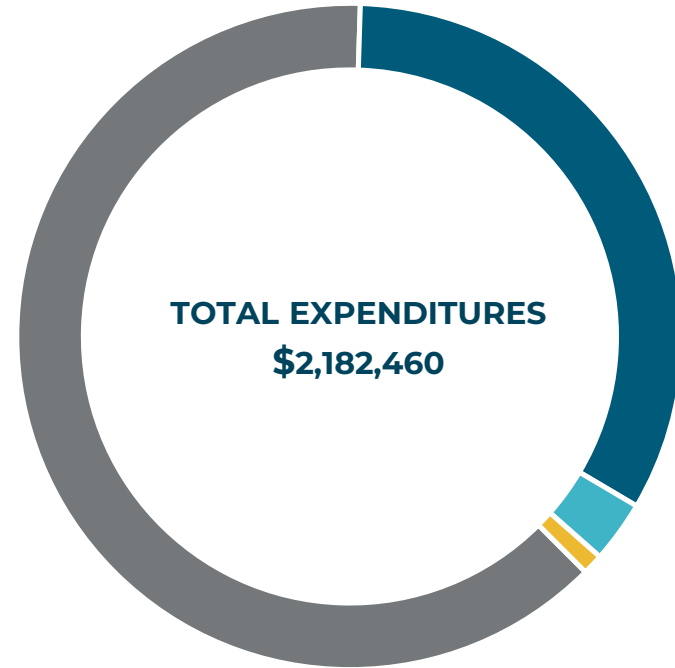
## REVENUES & EXPENDITURES

HOTEL/MOTEL TAX FUND REVENUES BY SOURCES



- Non Property Taxes - 80.95%
- Charges for Services: Mayborn Center - 16.43%
- Charges for Services: Railroad Museum - 2.58%
- Other - 0.04%

HOTEL/MOTEL TAX FUND EXPENDITURES BY TYPE



- Personnel - 63.45%
- Operations - 33.29%
- Transfers Out - 3.10%
- Debt Services - 0.16%

## REVENUE TOTALS

REVENUE LINE ITEMS	Actual 2019-2020	AMENDED Budget 2020-2021	FORECAST 2020-2021	ADOPTED Budget 2021-2022
Penalty and Interest	\$ 25,070	\$ 1,575	\$ 5,000	\$ 1,607
Hotel/Motel Occupancy Tax	1,456,559	1,664,346	1,635,300	1,700,125
Bell County HOT	82,019	63,343	63,343	65,000
<b>TOTAL NON PROPERTY TAXES</b>	<b>\$ 1,563,648</b>	<b>\$ 1,729,264</b>	<b>\$ 1,703,643</b>	<b>\$ 1,766,732</b>
Federal Grants	\$ -	\$ -	\$ 2,235	\$ -
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,235</b>	<b>\$ -</b>
Facility Rental/Civic Center	\$ 64,638	\$ 117,300	\$ 76,500	\$ 89,008
Equipment Rental/Civic Center	21,936	43,860	22,000	30,121
Catering Fees/Civic Center	8,010	16,320	10,000	15,773
Temporary Service Charges	7,684	16,320	8,160	12,573
Tips/Gratuity Charges	4,245	8,160	5,500	10,744
Catering Food Service Sales/Civic Center	42,218	96,900	50,000	65,045
Catering Equipment Rentals	12,680	18,360	10,000	17,287
Food Sales	5,131	21,420	8,500	17,070
Beverage Sales	1,326	6,885	3,500	5,355
Alcoholic Beverage-Cash Sales	33,349	86,700	43,200	95,526
<b>TOTAL CHARGES FOR SERVICES - MAYBORN CENTER</b>	<b>\$ 201,215</b>	<b>\$ 432,225</b>	<b>\$ 237,360</b>	<b>\$ 358,502</b>

## REVENUE TOTALS

REVENUE LINE ITEMS	Actual 2019-2020	AMENDED Budget 2020-2021	FORECAST 2020-2021	ADOPTED Budget 2021-2022
Museum/Fundraising	\$ 7,876	\$ 14,280	\$ 3,500	\$ 8,785
Museum/Facility Rental	16,360	20,400	8,000	16,513
Museum/Equipment Rental	313	1,530	500	1,301
Museum/Restricted Donations	3,406	3,000	3,500	-
Donations	1,698	1,020	1,020	2,332
Museum/Store Sales	9,988	20,400	12,000	14,531
Museum/Memberships	3,390	5,100	3,100	2,745
Museum/Admissions	7,544	12,240	8,000	10,179
<b>TOTAL CHARGES FOR SERVICES - MUSEUM</b>	<b>\$ 50,575</b>	<b>\$ 77,970</b>	<b>\$ 39,620</b>	<b>\$ 56,386</b>
Other Downtown	\$ 932	\$ -	\$ -	\$ -
Visitor Center/Historic Markers	250	-	-	-
Visitor Center/Store Sales	266	-	-	-
<b>TOTAL CHARGES FOR SERVICES - VISITOR CENTER</b>	<b>\$ 1,448</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Interest Income	\$ 28,289	\$ 4,800	\$ 4,800	\$ 840
Other Revenues	3,905	-	1,089	-
Over/Under Account	-	-	(3)	-
<b>TOTAL INTEREST AND OTHER</b>	<b>\$ 32,194</b>	<b>\$ 4,800</b>	<b>\$ 5,886</b>	<b>\$ 840</b>
<b>REVENUE TOTAL - HOTEL/MOTEL TAX FUND</b>	<b>\$ 1,849,079</b>	<b>\$ 2,244,259</b>	<b>\$ 1,988,744</b>	<b>\$ 2,182,460</b>

## SUMMARY & PERSONNEL SCHEDULE

The Destination Marketing department is responsible for promoting Temple as a unique destination for both business and leisure travelers. With the understanding that tourism is an important economic driver for the City, Destination Marketing works with the intent of increasing the hotel occupancy tax revenue and sales tax revenue by developing promotions and initiatives to attract individuals, families, and groups of all sizes.

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
SALARIES	\$212,875	\$176,445	\$175,916	\$280,592
PERSONNEL BENEFITS	63,346	49,916	49,766	72,364
SUPPLIES	56,382	88,416	81,679	71,525
CAPITAL < \$5000	1,640	-	-	1,100
REPAIR AND MAINTENANCE	9,316	3,250	3,002	-
OTHER SERVICES	38,189	56,782	52,455	70,290
CONTRACTED SERVICES	148,408	125,608	116,037	125,214
COST OF GOODS SOLD	150	300	-	-
CAPITAL EQUIPMENT	1,080	-	-	-
CAPITAL BUILDINGS AND GROUNDS	128,147	-	-	-
<b>TOTAL</b>	<b>\$659,533</b>	<b>\$500,717</b>	<b>\$478,855</b>	<b>\$621,085</b>

## SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
ASSISTANT DIRECTOR OF PARKS & RECREATION <sup>4,5</sup>	0.250	0.250	0.150	0.000
CONVENTION & VISITOR BUREAU DIRECTOR <sup>1</sup>	0.500	0.000	0.000	0.000
DESTINATION EXPERIENCE SPECIALIST <sup>3</sup>	0.000	0.000	1.000	1.000
DESTINATION MARKETING MANAGER	1.000	1.000	1.000	1.000
DOWNTOWN DEVELOPMENT COORDINATOR <sup>2</sup>	1.000	0.000	0.000	0.000
OFFICE ASSISTANT II - PT <sup>3</sup>	0.000	0.000	0.500	0.500
PROGRAM COORDINATOR	1.000	1.000	1.000	1.000
SALES AND MARKETING SPECIALIST <sup>3</sup>	0.000	0.000	2.000	2.000
VISITOR SERVICES SPECIALIST <sup>3</sup>	1.000	1.000	0.000	0.000
<b>TOTAL</b>	<b>4.750</b>	<b>3.250</b>	<b>5.650</b>	<b>5.500</b>

<sup>1</sup> - In FY 2021, the Convention & Visitor Bureau Director position was unfunded.

<sup>2</sup> - In FY 2021, the Downtown Development Coordinator funding allocation changed to 100% out of Main Street Program. In addition, the position title changed to Main Street Manager.

<sup>3</sup> - During FY 2021, Tourism became Destination Marketing. As part of the change, several staffing positions changed. Those changes included reclassifying a Visitor Services Specialist position to a Destination Experience Specialist position, moving two Sales and Marketing Specialists from Mayborn Convention Center to Destination Marketing, and moving a part-time position from Mayborn Convention Center to Destination Marketing as a part-time Office Assistant II.

<sup>4</sup> - During FY 2021, the funding allocation for the Assistant Director of Parks and Recreation was changed to 65% Recreation (General Fund), 10% Mayborn (HM Fund), 15% Tourism (HM Fund), and 10% Railroad Museum (HM Fund).

<sup>5</sup> - In FY 2022, the funding allocation for the Assistant Director of Parks and Recreation will change to 100% Recreation (General Fund).

## SUMMARY & PERSONNEL SCHEDULE

The Mayborn Convention Center hosts international, national, and state conventions, as well as trade shows, banquets, and events. Staff is responsible for generating event-driven revenue by providing clients with outstanding service and consistently exceeding expectations. Staff is responsible for securing future business and economic benefits to make Temple a destination of choice.

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
SALARIES	\$545,388	\$581,480	\$579,736	\$472,793
PERSONNEL BENEFITS	161,921	186,727	186,167	130,399
SUPPLIES	13,158	26,160	24,167	24,608
CAPITAL < \$5000	15,527	-	-	2,300
REPAIR AND MAINTENANCE	17,756	28,754	26,563	25,780
OTHER SERVICES	18,225	22,590	20,869	21,390
CONTRACTED SERVICES	98,206	130,224	120,301	124,884
COST OF GOODS SOLD	44,327	94,500	87,299	79,783
CAPITAL EQUIPMENT	2,698	1,215	1,215	-
<b>TOTAL</b>	<b>\$917,206</b>	<b>\$1,071,650</b>	<b>\$1,046,316</b>	<b>\$881,937</b>

## SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
ADMINISTRATIVE ASSISTANT I	1.000	1.000	1.000	1.000
ASSISTANT DIRECTOR OF PARKS & RECREATION <sup>5,6</sup>	0.050	0.050	0.100	0.000
CONVENTION & VISITOR BUREAU DIRECTOR <sup>2</sup>	0.500	0.000	0.000	0.000
CREW LEADER I - EVENTS	1.000	1.000	1.000	1.000
CUSTODIAN	2.000	2.000	2.000	2.000
DIRECTOR OF PARKS & RECREATION	0.100	0.100	0.100	0.000
EVENTS COORDINATOR	1.000	1.000	1.000	1.000
FOOD & BEVERAGE COORDINATOR	1.000	1.000	1.000	1.000
FOOD & BEVERAGE SPECIALIST	1.000	1.000	1.000	1.000
MULTI-MEDIA SPECIALIST <sup>1</sup>	0.150	0.000	0.000	0.000
OPERATION MANAGER I - CONVENTION CENTER	1.000	1.000	1.000	1.000
PART-TIME POSITIONS <sup>3,4</sup>	5.750	5.750	4.750	4.750
SALES & MARKETING SPECIALIST <sup>4</sup>	2.000	2.000	0.000	0.000
<b>TOTAL</b>	<b>16.550</b>	<b>15.900</b>	<b>12.950</b>	<b>12.750</b>

<sup>1</sup> - In FY 2021, the Multi-Media Specialist funding allocation changed to 100% Marketing & Communications in the General Fund.

<sup>2</sup> - In FY 2021, the Convention & Visitor Bureau Director position was unfunded.

<sup>3</sup> - During FY 2021, a part-time office assistant was added to the Main Street Program. The part-time position was moved from Mayborn Convention Center.

<sup>4</sup> - During FY 2022, Tourism became Destination Marketing. As part of the change, several staffing positions changed. Those changes included moving two Sales Marketing Specialist from Mayborn Convention Center to Destination Marketing and moving a part-time position from Mayborn Convention Center to Destination Marketing as a part-time Office Assistant II.

<sup>5</sup> - During FY 2021, the funding allocation for the Assistant Director of Parks and Recreation was changed to 65% Recreation (General Fund), 10% Mayborn (HM Fund), 15% Destination Marketing (HM Fund), and 10% Railroad Museum (HM Fund).

<sup>6</sup> - In FY 2022, the funding for the Assistant Director of Parks and Recreation, as well as the Director of Parks and Recreation will change to 100% Recreation (General Fund).

## SUMMARY & PERSONNEL SCHEDULE

The Railroad and Heritage Museum is responsible for inspiring visitors to discover the rich railroad heritage and technological history that shaped our community. Staff is responsible for operating and maintaining the Museum as the educational destination for our community to explore its past and present. Staff also provides the tools to serve as a national research resource for the history of the Santa Fe Railroad and the railroads of Texas.

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
SALARIES	\$255,993	\$253,673	\$252,912	\$244,196
PERSONNEL BENEFITS	77,318	77,802	77,569	76,141
SUPPLIES	24,699	32,800	30,301	32,700
CAPITAL < \$5000	-	-	-	5,500
REPAIR AND MAINTENANCE	11,151	25,910	23,936	24,000
OTHER SERVICES	23,699	40,370	37,294	37,870
CONTRACTED SERVICES	34,645	56,024	51,755	53,741
COST OF GOODS SOLD	6,300	7,600	7,021	6,630
CAPITAL BUILDINGS AND GROUNDS	7,327	-	-	-
<b>TOTAL</b>	<b>\$441,132</b>	<b>\$494,179</b>	<b>\$480,787</b>	<b>\$480,778</b>
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
ASSISTANT DIRECTOR OF PARKS & RECREATION <sup>1, 2</sup>	0.050	0.050	0.100	0.000
CUSTODIAN	1.000	1.000	1.000	1.000
MUSEUM ARCHIVIST	1.000	1.000	1.000	1.000
MUSEUM COORDINATOR	1.000	1.000	1.000	1.000
MUSEUM CURATOR	1.000	1.000	1.000	1.000
MUSEUM DEVELOPMENT ASSISTANT - PT	0.500	0.500	0.500	0.500
MUSEUM MANAGER	1.000	1.000	1.000	1.000
OFFICE ASSISTANT II - PT	0.500	0.500	0.500	0.500
<b>TOTAL</b>	<b>6.050</b>	<b>6.050</b>	<b>6.100</b>	<b>6.000</b>

<sup>1</sup> - During FY 2021, the funding for the Assistant Director of Parks and Recreation was changed to 80% General Fund (Recreation), 10% Mayborn, and 10% Railroad Museum.

<sup>2</sup> - In FY 2022, the funding for the Assistant Director of Parks and Recreation will change to 100% General Fund (Recreation).



## SUMMARY & PERSONNEL SCHEDULE

The Temple Main Street Program is a collaboration between the City of Temple and downtown Temple merchants, property owners, and other downtown stakeholders through which the City and these stakeholders work together on downtown improvement activities. The Main Street Program is a City of Temple program, but it also works under the rules and guidelines of the statewide and national Main Street networks. Temple’s program was accepted as a Texas state Main Street Program in 2017, and in 2020 it was recognized, based on program performance, with formal accreditation as a National Main Street Program.

<b>SUMMARY</b>				
<b>CATEGORIES</b>	<b>ACTUAL 2020</b>	<b>BUDGET 2021</b>	<b>ESTIMATE 2021</b>	<b>ADOPTED 2022</b>
SALARIES	\$-	\$69,017	\$68,810	\$84,888
PERSONNEL BENEFITS	-	22,004	21,938	23,469
SUPPLIES	1,011	2,350	2,171	2,350
OTHER SERVICES	7,461	11,945	11,035	11,875
CONTRACTED SERVICES	579	6,000	5,543	5,000
<b>TOTAL</b>	<b>\$9,051</b>	<b>\$111,316</b>	<b>\$109,496</b>	<b>\$127,582</b>
<b>PERSONNEL SCHEDULE</b>				
<b>POSITION TITLE</b>	<b>ACTUAL 2020</b>	<b>BUDGET 2021</b>	<b>ESTIMATE 2021</b>	<b>ADOPTED 2022</b>
OFFICE ASSISTANT II - PT <sup>2</sup>	0.000	0.000	0.500	0.500
MAIN STREET MANAGER <sup>1</sup>	0.000	1.000	1.000	1.000
<b>TOTAL</b>	<b>0.000</b>	<b>1.000</b>	<b>1.500</b>	<b>1.500</b>

<sup>1</sup> - In FY 2021, the Downtown Development Coordinator funding allocation changed to 100% out of Main Street Program.

<sup>2</sup> - During FY 2021, a part-time office assistant was added to the Main Street Program. The part-time position was moved from Mayborn Convention Center.

## SUMMARY & PERSONNEL SCHEDULE

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
PRINCIPAL RETIREMENT	\$3,359	\$3,460	\$3,460	\$3,265
INTEREST AND FISCAL CHARGES	165	64	64	261
<b>TOTAL</b>	<b>\$3,524</b>	<b>\$3,526</b>	<b>\$3,524</b>	<b>\$3,526</b>

Transactions related to debt service are performed by the Finance department.

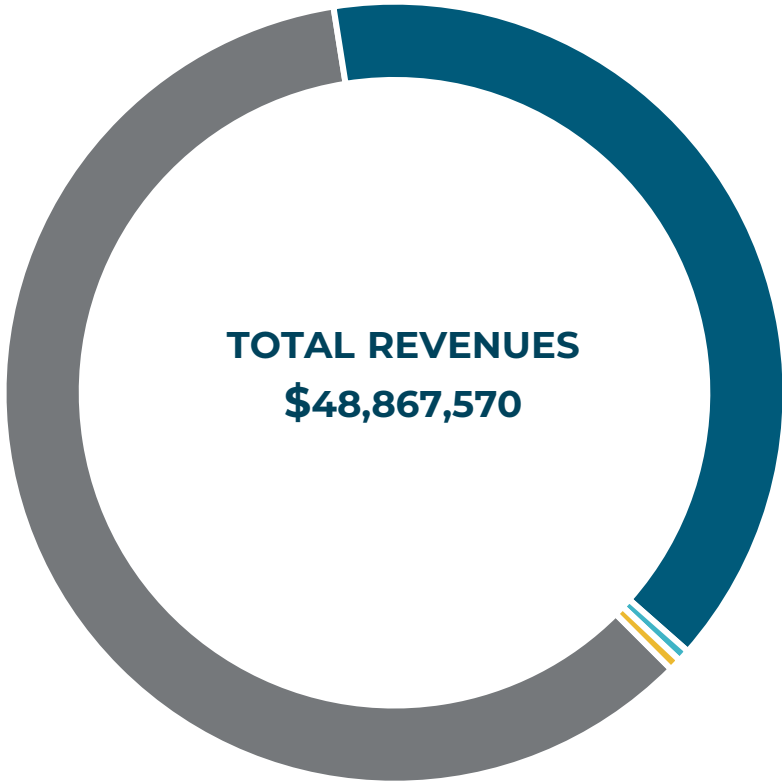
## SUMMARY & PERSONNEL SCHEDULE

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
OPERATING TRANSFERS OUT - DEBT SERVICE	\$33,776	\$67,552	\$67,552	\$67,552
<b>TOTAL</b>	<b>\$33,776</b>	<b>\$67,552</b>	<b>\$67,552</b>	<b>\$67,552</b>

Transactions related to transfers out are performed by the Finance department.

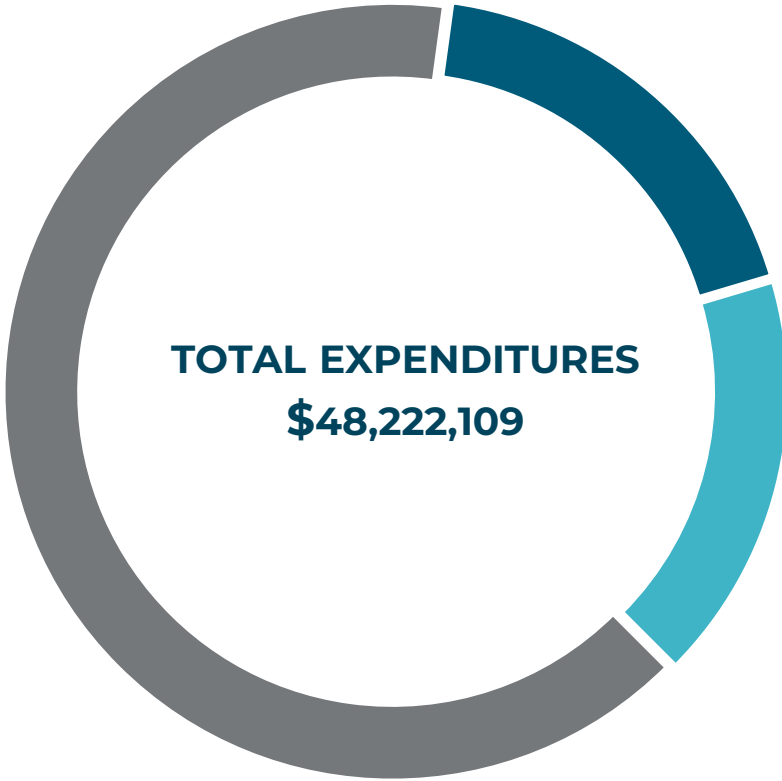
# REVENUES & EXPENDITURES

REINVESTMENT ZONE NO. 1 FUND REVENUES BY SOURCES



- Bond Proceeds - 57.91%
- Ad Valorem Taxes - 41.54%
- License & Permits - 0.31%
- Interest - 0.24%

REINVESTMENT ZONE NO. 1 FUND EXPENDITURES BY TYPE



- Capital - 64.67%
- Debt Service - 18.23%
- Operations - 17.10%

REVENUE TOTALS

REVENUE LINE ITEMS	Actual 2019-20	AMENDED <sup>1</sup> Budget 2020-2021	FORECAST 2020-2021	ADOPTED <sup>1</sup> Budget 2021-2022
<b>Current AD Valorem</b>	\$ 18,407,184	\$ 19,416,744	\$ 19,416,744	\$ 20,297,570
<b>Delinquent AD Valorem</b>	106,559	-	-	-
<b>TOTAL TAXES</b>	<b>\$ 18,513,743</b>	<b>\$ 19,416,744</b>	<b>\$ 19,416,744</b>	<b>\$ 20,297,570</b>
<b>Temple &amp; Cen Tex Railway Inc.</b>	\$ 265,121	\$ 150,000	\$ 150,000	\$ 150,000
<b>TOTAL LICENSE &amp; PERMITS</b>	<b>\$ 265,121</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>
<b>Federal Grants</b>	\$ 571	\$ -	\$ -	\$ -
<b>State Grants</b>	50,000	50,000	50,000	-
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>\$ 50,571</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>
<b>Interest Income</b>	\$ 480,279	\$ 120,000	\$ 120,000	\$ 120,000
<b>City Leases</b>	9,165	-	-	-
<b>Sale of Land</b>	-	1,612,000	1,612,000	-
<b>Other Revenues</b>	400	425,000	425,000	-
<b>Miscellaneous Reimbursements</b>	625,000	-	-	-
<b>TOTAL INTEREST AND OTHER</b>	<b>\$ 1,114,844</b>	<b>\$ 2,157,000</b>	<b>\$ 2,157,000</b>	<b>\$ 120,000</b>
<b>Bond Proceeds</b>	\$ -	\$ 46,085,793	\$ 46,085,793	\$ 28,300,000
<b>Refunding Bonds</b>	16,750,000	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (TRANSFERS)</b>	<b>\$ 16,750,000</b>	<b>\$ 46,085,793</b>	<b>\$ 46,085,793</b>	<b>\$ 28,300,000</b>
<b>REVENUE TOTAL - REINVESTMENT ZONE NO. 1 FUND</b>	<b>\$ 36,694,279</b>	<b>\$ 67,859,537</b>	<b>\$ 67,859,537</b>	<b>\$ 48,867,570</b>

<sup>1</sup> - As amended in the Financing Plan approved by the Reinvestment Zone No. 1 Board on 08/25/21 and Council on 09/16/21.

## SUMMARY & PERSONNEL SCHEDULE

The Reinvestment Zone No. 1 was created in 1982 as a Tax Increment Fund to aid in industrial and commercial expansion. The Zone maintains and makes improvements within the zone with the incremental taxes received from tax levies on an annual basis. These improvements may be made with operating capital or by issuing tax-supported debt.

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET <sup>1</sup> 2021	ESTIMATE <sup>1</sup> 2021	ADOPTED <sup>1</sup> 2022
SUPPLIES	\$3,520	\$-	\$-	\$-
OTHER SERVICES	524,391	974,351	974,351	639,784
CONTRACTED SERVICES	2,764,252	15,876,429	15,876,429	7,607,525
LAND ACQUISITION	104,855	2,278,057	2,278,057	-
CAPITAL BUILDINGS AND GROUNDS	340,242	3,811,819	3,811,819	100,000
CAPITAL- SPECIAL PROJECTS	7,903,289	18,665,802	18,665,802	2,782,000
CAPITAL- BONDS	7,220,950	46,085,793	46,085,793	28,300,000
PRINCIPAL RETIREMENT	4,730,000	5,130,000	5,130,000	5,315,000
INTEREST AND FISCAL CHARGES	2,703,112	3,160,737	3,160,737	3,477,800
OPERATING TRANSFERS OUT	16,512,876	-	-	-
<b>TOTAL</b>	<b>\$42,807,487</b>	<b>\$95,982,988</b>	<b>\$95,982,988</b>	<b>\$48,222,109</b>

This department does not have any associated personnel.

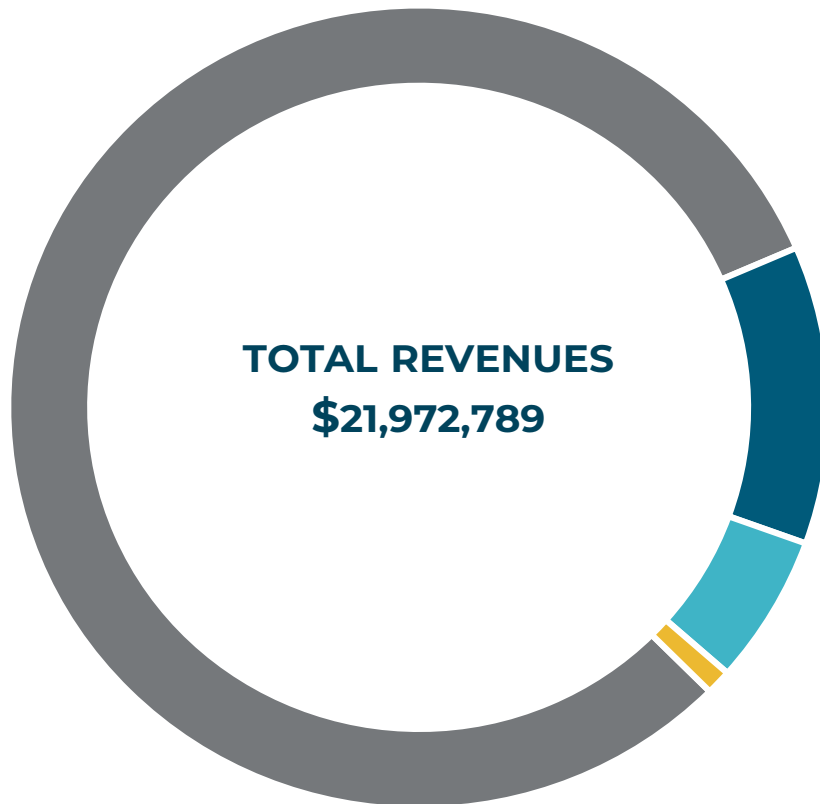
<sup>1</sup> - As amended in the Financing Plan approved by the Reinvestment Zone No. 1 Board on 08/25/21 and Council on 09/16/21

# DEBT SERVICE FUND



## REVENUES & EXPENDITURES

DEBT SERVICE FUND REVENUES BY SOURCES



- Ad Valorem Taxes - 81.28%
- Transfers - 11.85%
- Intergovernmental Revenues - 6.85%
- Interest and Other - 0.02%

DEBT SERVICE FUND EXPENDITURES BY TYPE



- Debt Service - 100.00%



## REVENUE TOTALS

REVENUE LINE ITEMS	Actual 2019-2020	AMENDED Budget 2020-2021	FORECAST 2020-2021	ADOPTED Budget 2021-2022
Current AD Valorem	\$ 15,473,110	\$ 16,870,974	\$ 16,870,974	\$ 17,952,966
Discount Current Tax	(378,459)	(380,000)	(403,889)	(420,098)
Delinquent AD Valorem	82,312	170,414	170,414	181,343
Penalty and Interest	110,740	95,000	95,000	144,691
<b>TOTAL TAXES</b>	<b>\$ 15,287,703</b>	<b>\$ 16,756,388</b>	<b>\$ 16,732,499</b>	<b>\$ 17,858,902</b>
Interest Income	\$ 150,175	\$ 24,000	\$ 66,200	\$ 4,200
TX Pass Through Financing	1,505,000	1,505,000	1,280,286	1,505,000
<b>TOTAL INTEREST AND OTHER</b>	<b>\$ 1,655,175</b>	<b>\$ 1,529,000</b>	<b>\$ 1,346,486</b>	<b>\$ 1,509,200</b>
Refunding Bonds	\$ 685,000	\$ -	\$ -	\$ -
Transfer In	2,068,478	1,987,900	1,987,900	2,604,687
<b>TOTAL OTHER FINANCING SOURCES (TRANSFERS)</b>	<b>\$ 2,753,478</b>	<b>\$ 1,987,900</b>	<b>\$ 1,987,900</b>	<b>\$ 2,604,687</b>
<b>REVENUE TOTAL - DEBT SERVICE FUND</b>	<b>\$ 19,696,357</b>	<b>\$ 20,273,288</b>	<b>\$ 20,066,885</b>	<b>\$ 21,972,789</b>

## SUMMARY & PERSONNEL SCHEDULE

SUMMARY				
CATEGORIES	ACTUAL 2020	BUDGET 2021	ESTIMATE 2021	ADOPTED 2022
PRINCIPAL RETIREMENT	\$12,348,289	\$13,375,952	\$13,375,952	\$13,764,516
INTEREST AND FISCAL CHARGES	6,717,413	6,897,336	6,897,336	8,208,273
AMORTIZATION AND BOND ISSUE	21,830	-	-	-
OPERATING TRANSFERS OUT	1,762,579	-	-	-
<b>TOTAL</b>	<b>\$20,850,111</b>	<b>\$20,273,288</b>	<b>\$20,273,288</b>	<b>\$21,972,789</b>

Debt service fund is managed by the Finance department.

# CAPITAL IMPROVEMENT PROGRAM



## CAPITAL IMPROVEMENT PROGRAM SUMMARY

The **Capital Improvement Program** (CIP) is a long-range plan which identifies large scale projects that will further support the City of Temple and the strategic commitments to its citizens. The FY 2022-2028 CIP is based upon the needs of the community and focuses on projects that will repair, maintain, and grow the following project categories:

- Equipment
- Facilities
- Drainage
- Mobility
- Parks
- Public Safety
- Utilities
- Reinvestment Zone No. 1

The development of Master Plans in these key categories produces projects and timelines to meet the the City's uniquely diversified capital needs. The Capital Improvement Program is a compilation of projects within these plans. It provides a planning schedule for prioritization and implementation of projects and identifies options for financing these large capital expenditures.

Master Plans within the program include:

- a. The Water & Wastewater Master Plan - This plan was completed in May 2019 and received an update in 2021. Many of the projects identified in the Utilities CIP section are the result of this study. These projects continue to shift in priority due to growth and new industry.
- b. The Mobility Master Plan - FY 2021 began the 9th year of the ten-year Mobility Capital Improvement Program. As such, the CIP Team began development of its next Mobility Master Plan to include an enhanced collector network, intersection improvements, multi-modal facilities, Transportation Demand

management strategies, and updates to the City's local area traffic management/traffic calming policy.

- c. The Facilities Space Needs Assessment - The City engaged a Facilities Space Needs Assessment in FY 2021. A significant result of this work will be the adoption of the Office and Work Space Guidelines which will play a key role in determining building specific projects within the future Facilities Capital Improvement Program.

In conjunction with community input, the CIP Team focuses their planning efforts on continually prioritizing and implementing these capital projects. The CIP Team consists of department heads and is led by the City Manager. The team meets regularly to:

- assess the City's changing needs;
- develop projects to meet those needs;
- implement projects based on readiness; and
- evaluate the impact of projects underway and completed.

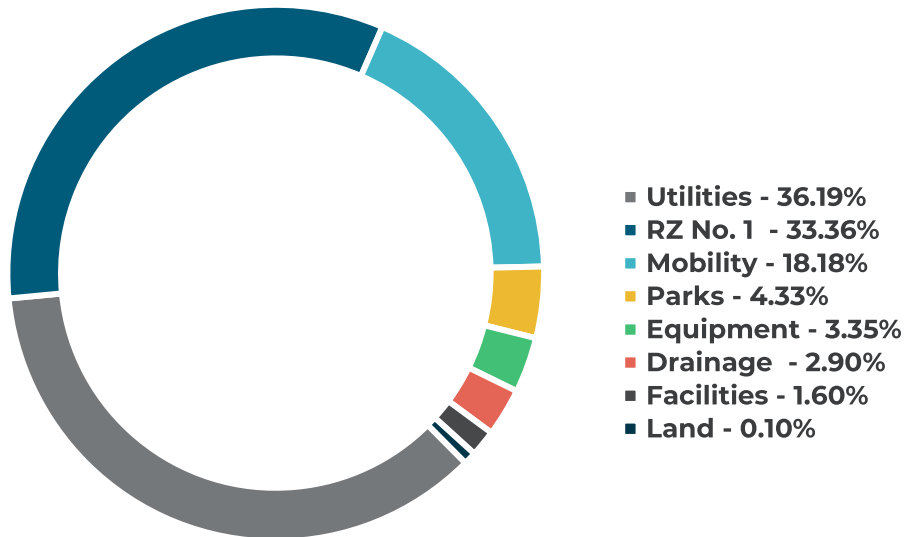
**Routine capital expenditures** are those that are included in almost every budget and will have no significant additional impact on the operating budget. Routine capital items include vehicle replacements, computer hardware and/or software, furniture and fixtures, water and wastewater line improvements, and treatment plant equipment. The Annual Operating Budget, Federal/State Grant Funds, Assigned Fund Balance and Retained Earnings are the primary non-debt sources of funding that typically cover these routinely recurring items. These routine capital expenditures are listed as capital outlay under each fund summary in the Financial Plan.

The Capital Improvement Program is focused on **non-routine capital expenditures** that are large scale, generally exceeding \$100,000, and would otherwise cause a significant impact on the operating budget. Because these projects are long lasting physical improvements, debt financing allows these non-routine capital expenditures to be incurred over a fixed period of several future years which helps distribute the burden of the cost of these items over more generations of users. Debt financing options available include:

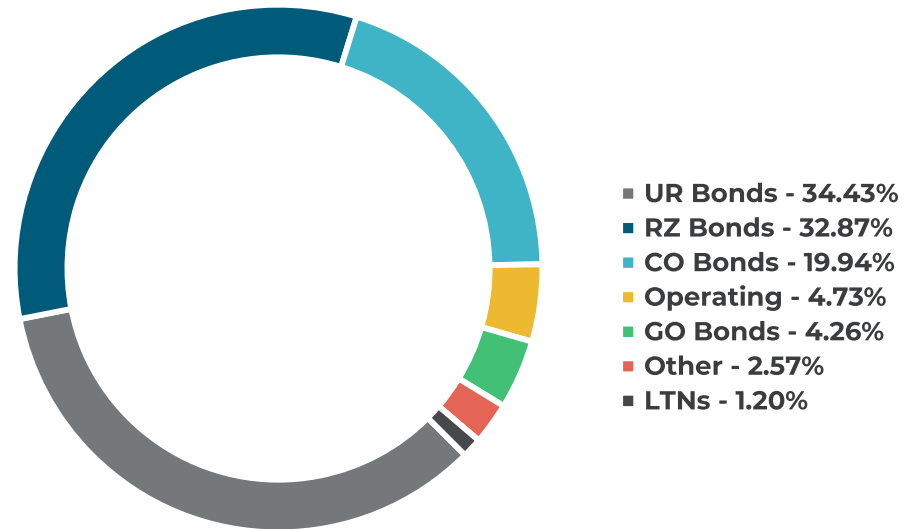
- Certificates of Obligation Bonds (CO)
- General Obligation Bonds (GO)
- Limited Tax Notes (LTN)
- Utility Revenue Bonds (UR)
- Reinvestment Zone #1 Revenue Bonds (RZ)

The FY 2021 Capital Improvement Team is currently managing \$348,189,816 in routine and non-routine capital across the various project categories and available funding sources broken out as follows:

CAPITAL IMPROVEMENTS BY CATEGORY



CAPITAL IMPROVEMENTS BY FUNDING SOURCE



## CAPITAL IMPROVEMENT PROGRAM SUMMARY

While more than \$67,000,000 in current projects near completion, the FY 2022 Adopted Budget includes an additional \$107,074,000 in non-routine capital expenditures. The following sections provide additional detail about the proposed list of projects that make up the FY 2022-2028 Capital Improvement Program.

	2022	2023	2024	2025	2026	2027	2028	Total
<b>Equipment [LTN]</b>	\$ 2,764,000	\$ 1,813,000	\$ 1,531,000	\$ 2,181,000	\$ 2,392,000	\$ 2,003,000	\$ 2,057,000	\$ 14,741,000
<b>Equipment - Public Safety [CO]</b>	1,300,000	810,000	-	-	2,600,000	851,000	868,000	6,429,000
<b>Facilities [CO]</b>	1,375,000	1,200,000	-	-	-	-	-	2,575,000
<b>Drainage [CO]</b>	1,980,000	3,130,500	3,365,000	3,238,000	3,339,000	3,043,000	3,000,000	21,095,500
<b>Mobility [CO]</b>	29,000,000	13,000,000	25,000,000	25,000,000	5,500,000	5,500,000	5,500,000	108,500,000
<b>Parks [GO]</b>	-	-	12,335,000	12,335,000	8,330,000	-	-	33,000,000
<b>Public Safety [CO]</b>	11,655,000	13,000,000	-	-	-	-	-	24,655,000
<b>Utilities [UR]</b>	30,700,000	27,500,000	18,200,000	27,850,000	27,450,000	19,650,000	17,000,000	168,350,000
<b>Reinvestment Zone [RZ]</b>	28,300,000	-	-	-	-	-	-	28,300,000
<b>TOTAL</b>	<b>\$ 107,074,000</b>	<b>\$ 60,453,500</b>	<b>\$ 60,431,000</b>	<b>\$ 70,604,000</b>	<b>\$ 49,611,000</b>	<b>\$ 31,047,000</b>	<b>\$ 28,425,000</b>	<b>\$ 407,645,500</b>

## EQUIPMENT DESCRIPTION



The City of Temple Fleet department prepares an annual replacement schedule for approximately 710 assets. Replacement recommendations are made based on age, hours/mileage, maintenance, condition and expected useful life of the equipment. Replacements, such as police vehicles and utility trucks, are typically considered routine capital. Assets in the heavy equipment category, such as fire engines and solid waste trucks, can place a significant impact on the operating budget, so it can become necessary to include these replacements as part of the Equipment Capital Improvement Program.

## EQUIPMENT DESCRIPTION

### PUBLIC SAFETY – FIRE

Engine 5 is a 2004 Crimson Spartan Gladiator that underwent refurbishment in 2018. This refurbishment was intended to extend the life of the truck as a frontline engine, as well as ensure its useful life as a reserve unit once replacement was scheduled. This unit is scheduled for replacement in 2022. Given the continued growth, number of three-or-more story apartment complexes and their locations across the City, staff has recommended this engine be upgraded to a 100' ladder truck.

#### Line 1 – Fire Truck at \$1,300,000

Engine 3 is one of three 2008 Crimson Spartan Gladiator engines in Fire's fleet. Staff is recommending replacement of Engine 3 as early as 2023 in order to improve the condition of engines in reserve status, thereby improving the overall reliability of fire equipment and service. The remaining 2008 engines are scheduled for replacement in 2026 and 2027. Engine 8, a 2012 Crimson Spartan Gladiator, is set for replacement in 2028.

#### Line 2 – Fire Engines at \$3,359,000

The Fire department has two 2012 Ford F550 squad vehicles, as well as a 2004 Spartan Rescue Vehicle scheduled for replacement in 2026. These replacements are based on forecasted mileage and maintenance needs.

#### Line 3 – Rescue Vehicle (1) at \$750,000

#### Line 4 – Squad Vehicles (2) at \$320,000

Aircraft Rescue and Firefighting (ARFF) is a special category of firefighting that involves the response, hazard mitigation, evacuation and possible rescue of passengers and crew of an aircraft involved in an airport ground emergency. This equipment has a life cycle of 20-25 years. The current 1998 E-One ARFF is scheduled for replacement in 2026.

#### Line 5 – Aircraft Rescue and Firefighting Truck at \$700,000

### PARKS

The Parks department maintains roadsides, medians, open spaces, city facilities and all park spaces for a total of approximately 2,500 acres. There are currently five heavy equipment mowers in Parks' fleet ranging in cost from \$90,000 to

\$120,000 per mower. The Fleet department is forecasting the replacement of four of these mowers within the seven year planning window along with a replacement dump truck in FY 2028. Parks' Forestry Crew is also in need of and additional brush truck to improve operational efficiency.

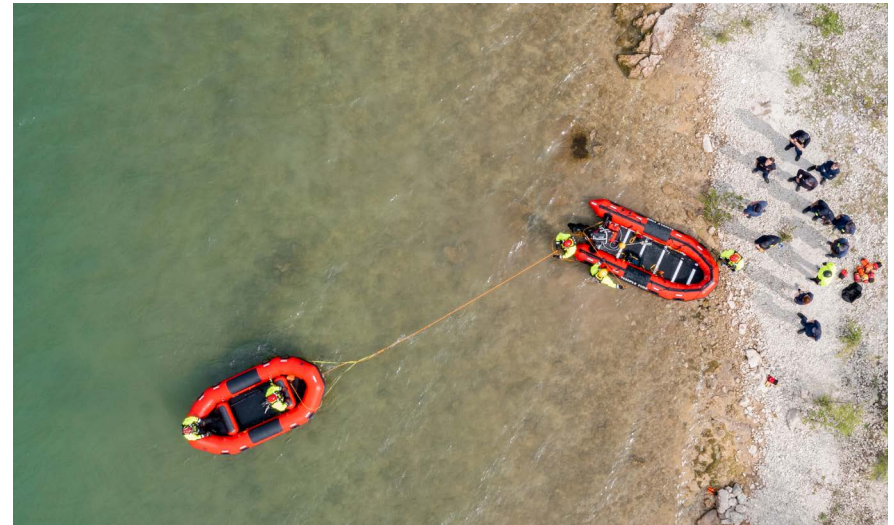
#### Line 6 - Heavy Equipment Mowers at \$453,300

#### Line 7 - Heavy Equipment - Brush Truck Addition at \$202,500

### PUBLIC SAFETY

Mobile Data Laptops are installed in Police and Fire vehicles throughout the City. The rate of technology change is increasing at a rapid pace, resulting in shorter life cycles and faster system development. To create an effective and sustainable technology plan, it is recommended that the City replace the Police and Fire Mobile Data Laptops every four years. This will result in a systematic technology replacement that meets industry standards, facilitates standardization efforts, improves operating efficiency, and provides for an effective disposal strategy for used equipment. The associated equipment includes docking stations for the new laptops, cradle point routers for data communications, and tablets for staff to use in the field.

#### Line 7 – Mobile Data Laptop Systems at \$430,000





## EQUIPMENT DESCRIPTION

### SOLID WASTE

The solid waste department currently has five different route types:

- residential refuse and recycling,
- residential brush and bulk refuse,
- commercial frontload refuse,
- commercial sideload refuse, and
- commercial roll-off refuse.

A total of 39 frontline trucks and 10 spares run these routes. The typical life of these trucks should be 7-8 years, which is reflected in the replacement funding schedule.

**Line 9 – Residential Refuse Vehicles at \$3,826,400**

**Line 11 – Frontload Refuse Vehicles at \$2,036,000**

**Line 13 – Rolloff Refuse Vehicles at \$604,000**

**Line 15 – Brush/Bulk Refuse Vehicles at \$1,057,600**

**Line 17 – Sideload Refuse Vehicles at \$623,000**



However, the Fleet department analysis of the current equipment related to hours and maintenance is forecasting many of the newer vehicles to have a reduced life cycle closer to six years. To help alleviate the stress on current equipment while providing exceptional service, City staff:

- added an additional residential truck, frontload route, and rolloff route in FY 2020
- accelerated 2 residential trucks and 1 brush truck for replacement from FY 2022 into FY 2021
- developed a Solid Waste Route Plan for FY 2022-2028

This route plan was the compilation of recommendations from the recently completed Solid Waste Master Plan, utilization of routeware to continually smooth route inefficiencies, and staff knowledge of operations and projected growth. The below Solid Waste fleet additions represent the proposed Route Plan.

**Line 10 – Residential Refuse Vehicles – Route Plan at \$1,524,000**

**Line 12 – Frontload Refuse Vehicles – Route Plan at \$1,071,700**

**Line 14 – Rolloff Refuse Vehicles – Route Plan at \$465,300**

**Line 16 – Brush/Bulk Refuse Vehicles – Route Plan at \$490,500**

### STREETS & TRAFFIC CONTROL

The Streets and Traffic Control departments regularly utilize heavy equipment in their day to day operations maintaining 1,174 lane miles and 71 signals. The Fleet department is forecasting the replacement of three dump trucks, two haul trucks, two motor graders, a patch truck, a backhoe and a bucket truck with an aerial lift within the seven-year planning window. A backhoe is being added to support the current reconstruction crew. A new patch truck is also slated for funding to support the requested additional patch crew in FY 2023.

**Line 18 – Heavy Equipment Replacements at \$1,638,400**

**Line 19 – Heavy Equipment Additions at \$318,300**

# EQUIPMENT FUNDING SCHEDULE

+ Addition    ↑ Upgrade    (↻) Replace

EQUIPMENT - PUBLIC SAFETY	QTY	FY 2022	QTY	FY 2023	QTY	FY 2024	QTY	FY 2025	QTY	FY 2026	QTY	FY 2027	QTY	FY 2028	Total
1 Fire Engine (Upgrade to Truck) (Station 5)	1	\$ 1,300,000 ↑	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	1,300,000
2 Fire Engines (Stations 2, 3, 4, and 8)	-	-	1	810,000 (↻)	-	-	-	-	1	830,000 (↻)	1	851,000 (↻)	1	868,000 (↻)	3,359,000
3 Rescue Vehicle (Station 3)	-	-	-	-	-	-	-	-	1	750,000 (↻)	-	-	-	-	750,000
4 Squad Vehicles (Stations 1 and 6)	-	-	-	-	-	-	-	-	2	320,000 (↻)	-	-	-	-	320,000
5 Aircraft Rescue & Firefighting Truck (Airport)	-	-	-	-	-	-	-	-	1	700,000 (↻)	-	-	-	-	700,000
<b>TOTAL FUNDED BY COs FOR PUBLIC SAFETY</b>		<b>\$ 1,300,000</b>		<b>\$ 810,000</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ 2,600,000</b>		<b>\$ 851,000</b>		<b>\$ 868,000</b>	<b>\$ 6,429,000</b>

EQUIPMENT	QTY	FY 2022	QTY	FY 2023	QTY	FY 2024	QTY	FY 2025	QTY	FY 2026	QTY	FY 2027	QTY	FY 2028	Total
<b>PARKS</b>															
6 Heavy Equipment Replacements	-	\$ -	-	\$ -	2	\$ 231,800 (↻)	-	\$ -	1	\$ 91,000 (↻)	-	\$ -	1	\$ 130,500 (↻)	\$ 453,300
7 Heavy Equipment - Brush Truck Addition	1	202,500 +	-	-	-	-	-	-	-	-	-	-	-	-	202,500
<b>PUBLIC SAFETY</b>															
8 Mobile Data Laptop Systems	-	\$ -	-	\$ -	-	\$ -	135	\$ 430,000 (↻)	-	\$ -	-	\$ -	-	\$ -	\$ 430,000
<b>SOLID WASTE</b>															
9 Residential Refuse Vehicles (13 Routes)	2	\$ 732,000 (↻)	2	\$ 662,400 (↻)	2	\$ 786,000 (↻)	1	\$ 395,000 (↻)	1	\$ 417,000 (↻)	1	\$ 417,000 (↻)	1	\$ 417,000 (↻)	\$ 3,826,400
10 Residential Refuse Vehicles - Route Plan	2	732,000 +	-	-	-	-	-	-	2	792,000 +	-	-	-	-	1,524,000
11 Frontload Refuse Vehicles (7 Routes)	-	-	-	-	-	-	-	-	2	818,000 (↻)	1	809,000 (↻)	1	409,000 (↻)	2,036,000
12 Frontload Refuse Vehicles - Route Plan	1	336,200 +	-	-	-	-	1	356,800 +	-	-	-	-	1	378,700 +	1,071,700
13 Rolloff Refuse Vehicles (8 Routes)	2	294,000 (↻)	-	-	-	-	2	310,000 (↻)	-	-	-	-	-	-	604,000
14 Rolloff Refuse Vehicles - Route Plan	-	-	1	149,000 +	-	-	1	155,000 +	-	-	1	161,300 +	-	-	465,300
15 Brush/Bulk Refuse Vehicles (7 Routes)	-	-	-	-	-	-	1	269,000 (↻)	1	274,000 (↻)	1	229,600 (↻)	1	285,000 (↻)	1,057,600
16 Brush/Bulk Refuse Vehicles - Route Plan	-	-	1	231,700 +	-	-	-	-	-	-	1	258,800 +	-	-	490,500
17 Sideload Refuse Vehicles (2 Routes)	-	-	1	309,000 (↻)	-	-	-	-	-	-	-	-	1	314,000 (↻)	623,000
<b>STREETS &amp; TRAFFIC CONTROL</b>															
18 Heavy Equipment Replacements	2	\$ 359,000 (↻)	1	\$ 250,900 (↻)	3	\$ 513,200 (↻)	2	\$ 265,200 (↻)	-	\$ -	1	\$ 127,300 (↻)	1	\$ 122,800 (↻)	\$ 1,638,400
19 Heavy Equipment Additions	1	108,300 +	1	210,000 +	-	-	-	-	-	-	-	-	-	-	318,300
<b>TOTAL FUNDED BY LTNs FOR EQUIPMENT</b>		<b>\$ 2,764,000</b>		<b>\$ 1,813,000</b>		<b>\$ 1,531,000</b>		<b>\$ 2,181,000</b>		<b>\$ 2,392,000</b>		<b>\$ 2,003,000</b>		<b>\$ 2,057,000</b>	<b>\$ 14,741,000</b>

## FACILITIES DESCRIPTION

The City owns and maintains more than 40 buildings throughout the City. Many of the facilities provide recreational, cultural, and social experiences for citizens while other buildings provide the office spaces necessary to house and/or support 970+ city employees as they administer needed City services for our community. From public use spaces, like the 40,000 square-foot Convention Center,

to a small 200 square-foot public restroom facility, all facilities require significant capital investments from time to time. Facility Services and departmental staff have identified needed upgrades and improvements within the Facilities Capital Improvement Program to ensure all facilities are maintained to high standards of quality, functionality and safety.



## FACILITIES DESCRIPTION

Due to the number and size of key buildings in the City’s facility system, historic building preservation and replacement of standard equipment can place a significant impact on the operating budget. Therefore, it can become necessary to finance renovations and improvements including elevator refurbishments, security and lighting upgrades, and HVAC systems.

**Line 1 – Access and Surveillance Upgrades at \$240,000**

**Line 2 – Elevator Refurbishments at \$125,000**

**Line 3 – Heating, Ventilation, and Air Conditioning at \$375,000**

**Line 4 - Interior and Exterior Renovations at \$1,705,000**

**Line 5 – Lighting Upgrade at \$130,000**

FACILITIES IMPROVEMENTS	FY 2022	FY 2023	Total
1 Access and Surveillance	\$ 60,000	\$ 180,000	\$ 240,000
<i>IT: Access Control Upgrade - Multi Location</i>			
<i>IT: Video Surveillance Upgrade - Multi Location</i>			
2 Elevator Refurbishment - Historic Post Office	-	125,000	125,000
3 Heating Ventilation and Air Conditioning	150,000	225,000	375,000
<i>Historic Post Office</i>			
<i>Parks Centralized Administration Building</i>			
4 Interior and Exterior Renovations	1,165,000	540,000	1,705,000
<i>Fire Stations #2, #3, #5, #6, &amp; #7</i>			
<i>Fleet Services - Parts Room Modular Mezzanine</i>			
<i>Gober Recreation Center</i>			
<i>Historic Post Office</i>			
<i>Jeff Hamilton Building</i>			
<i>Lanier Center Building</i>			
<i>Library</i>			
<i>Building Improvements - Sammons Golf Course</i>			
<i>Recycling Drop Off Center - Gober</i>			
<i>Contingency</i>			
5 Lighting Upgrade to LED - Library	-	130,000	130,000
<b>TOTAL FUNDED BY COs FOR FACILITIES</b>	<b>\$ 1,375,000</b>	<b>\$ 1,200,000</b>	<b>\$ 2,575,000</b>



## DRAINAGE DESCRIPTION

The Drainage Division is responsible for the maintenance of stormwater drainage infrastructure, including creeks, concrete drainage flumes, and grassed detention ponds. Drainage engineering design criteria related to future development are detailed in the City's Stormwater Management Policy.

At the beginning of FY 2018, the City sought a proposal for a two-phase drainage modeling assessment.

The project scope included:

- providing regional stream and regional pond models;
- recommending regional detention pond locations and sizing;
- identifying projects to mitigate structural and property flooding along creeks;
- identifying projects to mitigate roadway crossings flooding at creeks;
- updating National Flood Insurance Program (NFIP) Maps and Flood Insurance Rate Maps (FIRM), and
- proposing solutions to address inaccessible streams and creeks for city maintenance.

In addition, city staff is selecting focus areas of concern related to properties flooding outside of creek flood plains.

Preliminary Projects have been identified from Phase I of the assessment with the highest priority projects slated for funding in FY 2022-2028. Phase II of the assessment began in Spring of FY 2019. Additional future projects will be identified as the assessment process continues. The completion date of Phase II is contingent upon rainfall and has continued to shift.



## DRAINAGE DESCRIPTION

### DRAINAGE ASSESSMENT AND MODELING PROJECT - PHASE I

Phase I focused on three of Temple's largest drainage basins. The Bird Creek basin is very developed, heavily encroached, and presents challenges to address erosion and cumulative upstream development impacts. The Pepper Creek and Friars Creek basins are hotspots for planning and construction so updating stream models became key to recommending regional detention. These watersheds extend to the Leon River comprising of approximately 35 square miles of study area.

### PEPPER CREEK DRAINAGE PROJECTS

The Thompson Addition is an older low-lying neighborhood with repeated drainage issues during storm events. Drainage improvements consist of grading new channels to provide positive drainage out to the Thompson Channel.

**Line 2 – Thompson Addition Drainage Improvements at \$550,000**

### BIRD CREEK DRAINAGE PROJECTS

Westgate Addition Railroad Berm Drainage will decrease the threat of creek flooding from Bird Creek downstream of Lake Polk adjacent to Westgate Addition Subdivision. Design began in FY 2020.

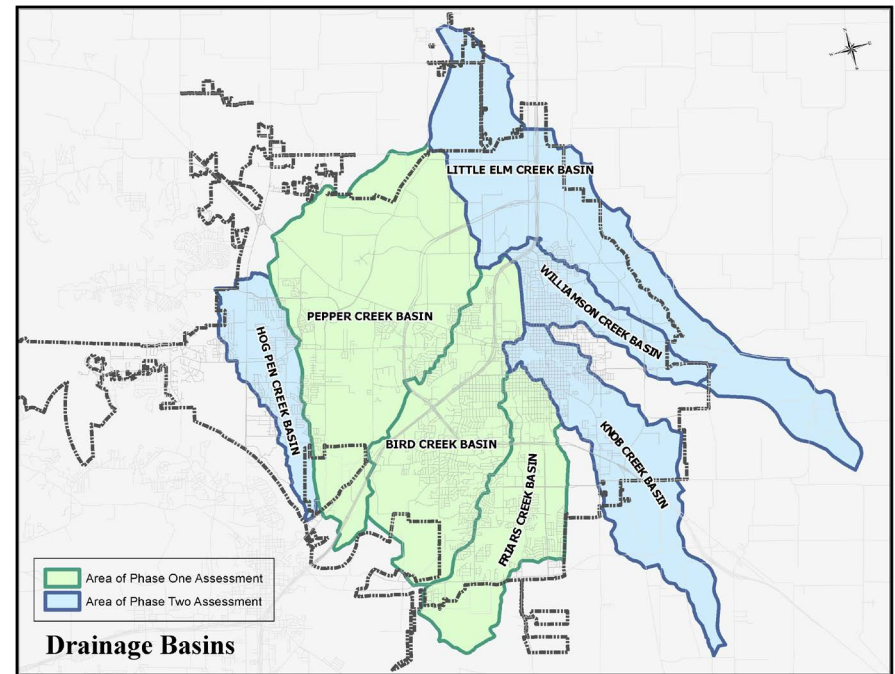
**Line 1 – Westgate Addition Railroad Berm at \$1,980,000**

Bird Creek Detention Pond is a proposed on-line regional detention pond designed to provide a 4.2% reduction in flow at the confluence of Bird Creek with the Leon River. The proposed detention volume is 265-acre feet.

**Line 4 – Bird Creek Detention Pond at \$4,025,000**

Briar Cliff Road Drainage Improvements consist of removing existing undersized culverts and replacing with a 10' x 9' box culvert, raising the road one foot and lowering the creek invert while widening the channel. The project includes 1,700 lineal feet of channel improvements. The improvements will eliminate flooding in 11 homes and eliminate road overtopping.

**Line 3 – Briar Cliff Road Drainage Improvements at \$3,870,000**




























### DRAINAGE ASSESSMENT AND MODELING PROJECT - PHASE II

There are four significant basins that remain to be addressed in Phase II: Williamson Creek, Little Elm Creek, Hog Pen Creek, and Knob Creek. These watersheds extend to the City of Temple Extra Territorial Jurisdiction (ETJ) comprising of approximately 31 square miles of study area. Hydrology and stream models will be updated with recent development, ongoing construction, and planned projects. Detention ponds and other capital projects will be recommended with emphasis on reducing flood risks to structures, roadway overtopping, and additional areas with known histories of flood impacts. These additional future projects will be identified as the assessment process continues. The completion date of Phase II is contingent upon rainfall and has continued to shift.

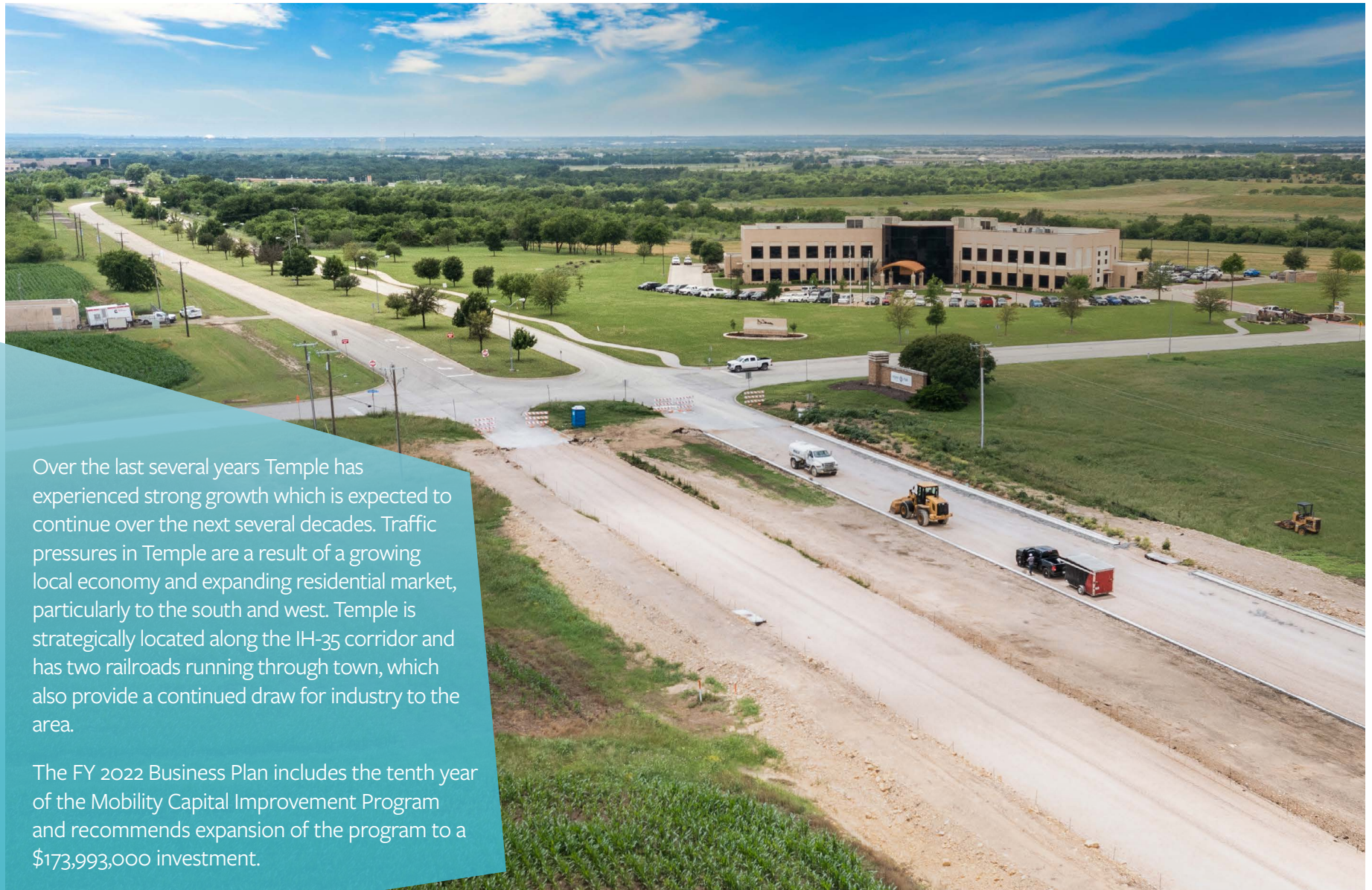
**Line 5 - Modeling Assessment Phase II - Future Projects at \$10,898,500**

# DRAINAGE FUNDING SCHEDULE

 Design 
  Right of Way 
  Construction

DRAINAGE PROJECTS	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
1 Westgate Addition Railroad Berm	\$ 1,980,000 	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,980,000
2 Thompson Addition Drainage Improvements	-	550,000 	-	-	-	-	-	550,000
3 Briar Cliff Road Drainage Improvements	-	-	-	531,000  	3,339,000 	-	-	3,870,000
4 Bird Creek Detention Pond	-	-	-	982,000  	-	3,043,000   	-	4,025,000
5 Modeling Assessment, Phase II - Future Projects	-	2,580,500   	3,365,000   	1,725,000   	-	-	3,000,000   	10,670,500
<b>TOTAL FUNDED BY COs FOR DRAINAGE</b>	<b>\$ 1,980,000</b>	<b>\$ 3,130,500</b>	<b>\$ 3,365,000</b>	<b>\$ 3,238,000</b>	<b>\$ 3,339,000</b>	<b>\$ 3,043,000</b>	<b>\$ 3,000,000</b>	<b>\$ 21,095,500</b>

## MOBILITY DESCRIPTION



Over the last several years Temple has experienced strong growth which is expected to continue over the next several decades. Traffic pressures in Temple are a result of a growing local economy and expanding residential market, particularly to the south and west. Temple is strategically located along the IH-35 corridor and has two railroads running through town, which also provide a continued draw for industry to the area.

The FY 2022 Business Plan includes the tenth year of the Mobility Capital Improvement Program and recommends expansion of the program to a \$173,993,000 investment.



## MOBILITY DESCRIPTION

### CAPACITY AND CONNECTIVITY

Phases III & IV of the Kegley Roadway improvements will extend from the end of Phase II to the intersection of Charter Oak Drive. Improvements include expanded pavement sections with a continuous left turn lane, pedestrian facilities, drainage conveyance, utilities, and an elevated bridge structure over Pepper Creek. Improvements will take this rural road and turn it into a minor arterial providing an alternate route for traffic from IH-35 to the west side of town.

#### Line 1 - Kegley Roadway Improvements, Phase III & IV at \$9,750,000

The North 42<sup>nd</sup> Street reconstruction project consists of roadway improvements to North 42<sup>nd</sup> Street from Lavendusky Drive to Hillcrest Road and Loop 363. Improvements include an expanded pavement section with continuous left-turn lane, pedestrian facilities, drainage conveyance, and water utilities. The project has been added to the plan in response to both citizen requests for street improvements and planned development activity in the area. Design began in FY 2021.

#### Line 2 – 42<sup>nd</sup> Street Reconstruction at \$4,000,000

The reconstruction of Hartrick Bluff Road from FM 93 to Waters Dairy Road was funded in FY 2021. Those improvements will take this rural road and turn it into a collector providing service to residential subdivisions along this corridor. With that project underway, and to better serve new development in recently annexed areas south of FM 93, staff is recommending 30% design of the next phase of Hartrick Bluff. This design will provide an evaluation of needed ROW and assess the impact of possible construction should the need for road improvements continue to accelerate in this area.

#### Line 3 – Hartrick Bluff Road (South of FM 93) at \$600,000

Midway Drive is a four-lane wide collector running from IH-35 to Hickory Drive and carries approximately 8,400 vehicles per day. It serves as the main east-west connector and has received several overlays over time. However, maintaining a smooth pothole free road surface continues to be a challenge in this area due to very poor soil conditions. Reconstruction of the road will require additional excavation and select fill to reduce the potential vertical rise of the roadway and extend the life of the road surface. Staff is recommending 30% design begin in FY 2023 order to better evaluate rights-of-way and opinions of probable cost.

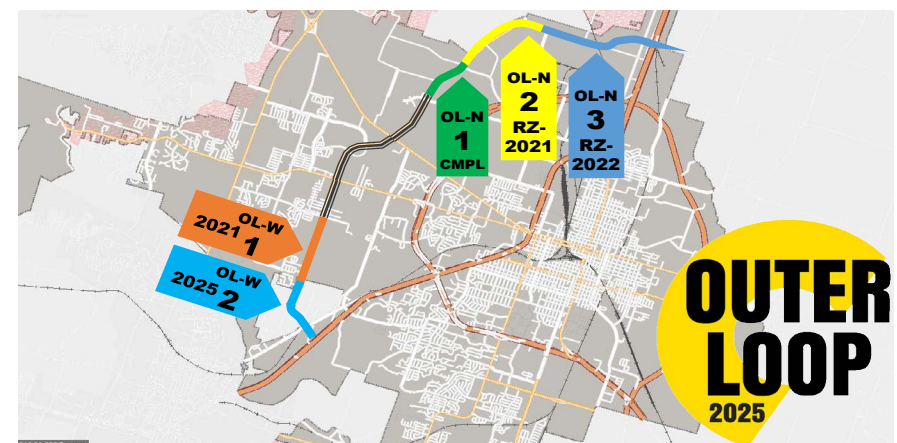
#### Line 4 – Midway Drive (IH-35 to Hickory Road) at \$1,125,000

With the current Mobility Capital Improvement Program in its tenth year, the next needed step to developing a safe, connected and well-maintained mobility system that incorporates all modes of travel will be the development of a Mobility Master Plan. The City contracted for this 18-month long plan in the Spring of 2021. The project includes stakeholder engagement combined with a public participation program, as well as data driven analysis of existing conditions to create testing scenarios based on various anticipated future condition assumptions. This long-range planning tool will provide the city with multimodal master plans and priority projects to best support its growth. For planning purposes, the team has included placeholders in the funding schedule to accommodate future project recommendations.

#### Line 5 - Mobility Master Plan, Future Projects at \$30,025,000

The Outer Loop will ultimately create a new major arterial loop around Temple, connecting regional employment centers to neighborhoods and interstate commerce. This loop strategically combines several existing roadways and thoroughfares, including Moores Mill Road, Old Howard Road, Hilliard Road, Research Parkway, and Old Waco Road. Several segments in west Temple have already been completed.

Outer Loop North Phases I-III stretch from IH-35 to Airport Road and will provide direct connectivity along the new thoroughfare between freight companies and IH-35. From Outer Loop North, drivers benefit from a short trip



## MOBILITY DESCRIPTION

to the Draughon-Miller Airport and direct connectivity to the proposed 750-lot Westfield mixed-use development and the recently completed 300+ acre Crossroads Athletic Park. The nearest section of IH-35 carries 78,656 vehicle per day, and 15,020 vehicles travel daily on northwest Loop 363. Allowing the traffic to disperse onto the Outer Loop will significantly reduce congestion.

Outer Loop West, Phase I (OL-W1) was submitted for funding through the Killeen-Temple Metropolitan Planning Organization (KTMPO) Calls for Projects in 2018 and was awarded \$8,300,000 in funding. With the City funding its grant match for construction in FY 2021, this section is scheduled for completion in FY 2023.

Outer Loop West, Phase II (OL-W2) will be submitted for funding through the next Killeen-Temple Metropolitan Planning Organization (KTMPO) Calls for Projects.

### Line 7 - Outer Loop West, Phase II at \$9,900,000

The TxDOT projected designation of Loop 363/SH 36 as I-14 may require City of Temple participation. City participation is estimated to consist of one percent of the project cost. The one percent estimate is based on ten percent of right of way acquisition and utility relocation costs.

### Line 6 - Designation of I-14, City Participation at \$1,500,000

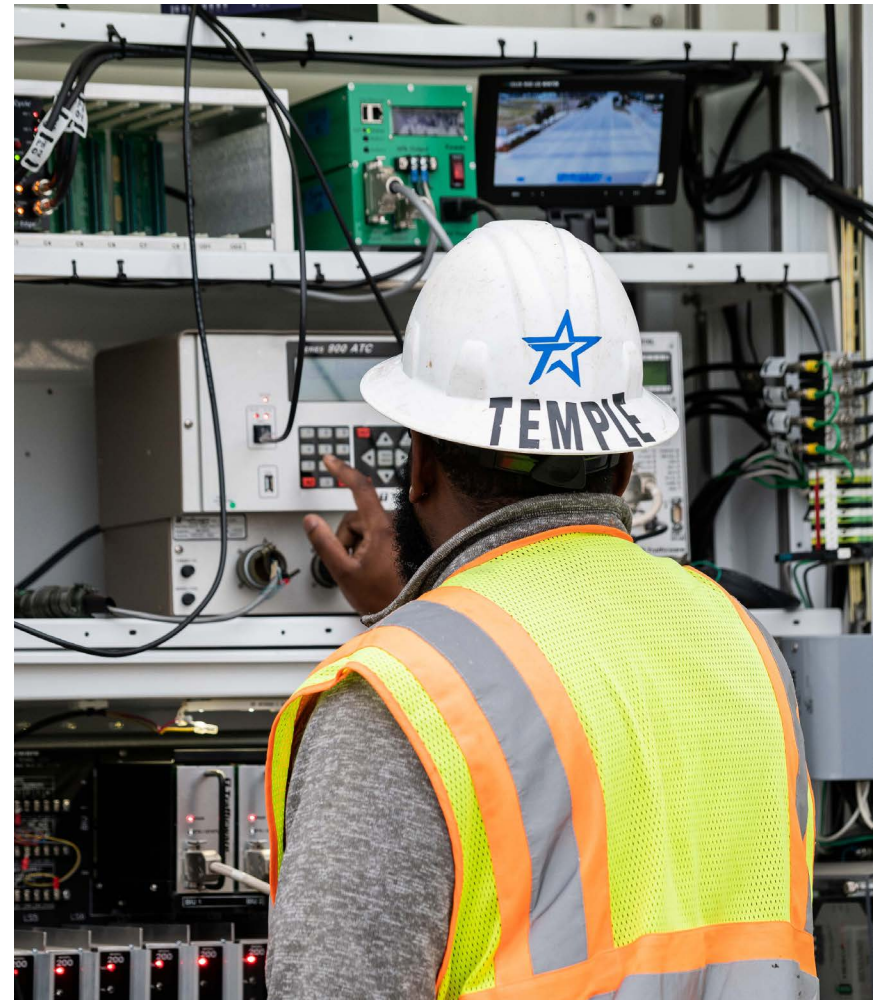
### PAVEMENT PRESERVATION PROGRAM

A pavement condition survey with associated asset collections for all city streets was completed in FY 2021. The work plan developed from this project recommends a minimum pavement condition index (PCI) by road classification and estimates preservation needs based on current conditions with deterioration models into the future. The plan defines a systematic approach to utilizing the \$2.5M annual capital expenditure staff has included in the funding schedule.

### Line 18 - Pavement Preservation and Reconstruction at \$20,000,000

### TRAFFIC CONTROLS & SIGNALS

There are currently three intersections within the City of Temple that meet TXDOT warrant standards for a signal to be added at the intersection; Orion at SH 317, Poison Oak at SH 317, and Hartrick Bluff at FM 93. Road improvements



underway in FY 2021 for Hartrick Bluff include the required signal to be installed along with the road construction. The mobility funding schedule includes installation of the Orion and Poison Oak signals in FY 2022 with a placeholder for future intersections at a rate of one signal per year.

### Line 22 - Signal Replacements, Upgrades, and Additions at \$1,250,000

## MOBILITY DESCRIPTION

### NEIGHBORHOOD PLANNING DISTRICTS

The City of Temple is dedicated to fostering cohesive, distinct, vibrant, safe and attractive neighborhoods, where citizens take pride and are engaged with their community. The Love Where You Live Program identifies 18 Neighborhood Planning Districts (NPD) that form the core of the community. Each district plan has a similar planning process that is intended to complement the City's Comprehensive Plan with a more focused effort at the neighborhood level. These plans look at the existing conditions and engage residents to derive genuine information and direction from the district. While using the best practices for planning, the results of each plan define specific recommendations that are unique to each planning area. A strong emphasis of each plan is placed on improving the quality of life in each neighborhood while increasing access to affordable housing. Within the next eight-year planning window, each district will receive a conceptual design which will include development concepts, neighborhood identification, architectural standards, mobility and pedestrian improvements, and an action plan that summarizes the recommendations derived from the project findings. To date, six concept plans have been completed and two more are underway. Future projects resulting from these conceptual designs are being planned for annually so that projects identified in each district can ultimately be prioritized and funded.

#### Line 12 - Quarterly Concept Plans at \$1,050,000



The Neighborhood Planning Districts include architectural standards that are representative of the existing residences within each neighborhood. As means to better unify the overall plan areas, it is important to encourage new construction and renovation of structures that have similar characteristics to the existing structures within each neighborhood. The City of Temple will develop a pattern book for each neighborhood that includes pre-approved building designs for each neighborhood that will serve as a guide to the various pattern buildings that are complimentary for each neighborhood planning district. The goal of the pattern book is to serve as a development incentive and zoning tool that could create a streamlined permitting process and potentially lower costs to development projects.

#### Line 13 - Pattern Book for Overlays \$100,000

Placemaking is an important part of creating a unified and unique neighborhood. From identifiers on the edges of the neighborhood to special colors or markers on street signs, small, unique elements that are carried across the entire district create a sense of place and community. These elements allow residents to have a sense of identity and pride in where they live and inform visitors they have entered a special district or neighborhood area and set a tone for what they will experience. Recommendations for neighborhood identity include uniquely branded signage for use as monument and entryway signs as well as supplemental elements such as street sign toppers. Staff is recommending an allocation of \$500,000 per district

#### Line 8 - District Identification at \$9,000,000

The Avenue D Connections and Alley project consists of roadway and pedestrian improvements for Avenue D from 14<sup>th</sup> Street to 18<sup>th</sup> Street, construction of a new roadway from Avenue D to Avenue E, alley improvements between Avenue C and Avenue D from 14<sup>th</sup> Street to 18<sup>th</sup> Street, and alley improvements between Avenue D and Avenue E from the new roadway adjacent to Jeff Hamilton Park to 18<sup>th</sup> Street within the Ferguson Park Neighborhood Planning District. The proposed project will include reconstruction of a 2-lane roadway with curb and gutter, sidewalks along both sides of the street, landscaping, irrigation, lighting, alley driveway access, and sidewalks leading to the front doors of the residences. Currently, Avenue D is a narrow roadway with no pedestrian improvements. Relocating the driveways to the rear of the properties to be accessed from the

## MOBILITY DESCRIPTION

alleys will provide a safe connective pedestrian corridor for the neighborhood residents. The addition of lighting will increase the overall safety for pedestrians and motorists and the landscaping will significantly improve the overall aesthetics of this roadway corridor.

### **Line 9 - Ave D Connections and Alley at \$1,835,000**

The 1<sup>st</sup> Street Sidewalk project consists of pedestrian improvements along 1st Street from Zenith Avenue to Shell Road within the Bellaire Neighborhood Planning District. The proposed project will include 5-foot sidewalks along both sides of 1<sup>st</sup> Street, lighting, street trees, landscaping, and bicycle lane markings. 1st Street has a special designation as both a neighborhood collector and a bicycle route. The addition of street markings and signage will help to improve vehicle awareness of the bicyclist's presence. This project will maintain the existing right-of-way to preserve landscape areas, street trees, and the overall pedestrian environment.

### **Line 10 - 1<sup>st</sup> Street Sidewalk, Zenith to Shell at \$1,200,000**

The Knob Creek Trail project consists of pedestrian improvements extending from 24th Street north along the future Henderson Parkway within the Crestview Neighborhood Planning District to the 14th Street trail in the Ferguson Park Neighborhood Planning District. The proposed project will include a 12-foot trail, lighting, signage, trash cans, and benches. This trail will enhance the overall quality of life for the Crestview Neighborhood residents by providing recreational opportunities and safe connectivity both within the neighborhood and to adjacent neighborhoods.

### **Line 11 - Knob Creek Trail at \$1,000,000**

The 3<sup>rd</sup> Street Sidewalks project consists of pedestrian improvements along 3<sup>rd</sup> Street from the Cultural Activities Center to Downtown Temple within the Bellaire, Historic, and Central Neighborhood Planning Districts. The proposed project will include the construction of new sidewalks and repairs to existing ones along 3<sup>rd</sup> Street in order to beautify a primary corridor leading into Downtown Temple. Physical improvements, such as ADA ramps and sidewalks, will directly contribute to a higher quality of life by enabling active transportation modes such as walking and cycling.

### **Line 14 - 3<sup>rd</sup> Street Sidewalks, Convention Center to Downtown at \$1,000,000**

The area at Avenue E and Avenue H is the vacant southeastern parcel in the Ferguson Park Neighborhood Planning District that has the ability to expand the single-family housing stock in this neighborhood. The proposed project consists of a 10-foot trail, pedestrian lighting, landscaping, irrigation, and the installation of waterlines and wastewater lines to serve the future single family home development in this area. With its access along Avenue H, it is a prime location for the addition of a much-needed neighborhood service such as a grocery store. Utilizing the powerline easement as an amenity can help connect these homes to the rest of the community by a trail network.

### **Line 15 - Area @ Avenue E and Avenue H at \$1,300,000**

The Historic Rail Line Linear Trail project consists of pedestrian improvements alongside the BNSF railway from Optimist Park to French Avenue within the Historic Neighborhood Planning District with a future expansion that will extend the trail to connect to downtown at Santa Fe Plaza. The proposed project includes construction of a 10-foot concrete trail, signage, and fencing between the railway and the trail. Working with the railroad company to develop a greenspace buffer, a trail along the railway in the Historic Neighborhood Planning District will create a safe and functional recreational area that provides pedestrian connectivity from the existing park to key destinations within Temple.

### **Line 16 - Historic Rail Line Linear Trail at \$1,300,000**

The Jones Park Renovations project consists of the installation of trees, a small pavilion, irrigation, and signage within the Midtown Neighborhood Planning District. The proposed project also includes the construction of a trail, rehabilitation of the existing restroom facilities, basketball court improvements, and a park expansion to the east that will allow for more amenity space and more homes to directly face the park. Expanding Jones Park and better integrating it into the neighborhood will improve safety through passive surveillance and increased use of this park. The Jones Park improvements will enhance this existing neighborhood park for the residents and provide a safe and accessible amenity space for recreational activities.

### **Line 17 - Jones Park Renovations at \$1,000,000**

## MOBILITY DESCRIPTION

The 14th Street project consists of pedestrian improvements along 14th Street from Adams Avenue to Avenue H within the Ferguson Park Neighborhood Planning District. The proposed project will include the construction of a 12-foot trail, split rail fence, landscaping, and pedestrian lighting. There are currently no pedestrian improvements along this major corridor making it unsafe for pedestrians who utilize this roadway to reach key destinations. This trail will enhance the overall quality of life for the Ferguson Park Neighborhood residents by providing recreational opportunities and safe connectivity both within the neighborhood and to adjacent neighborhoods.

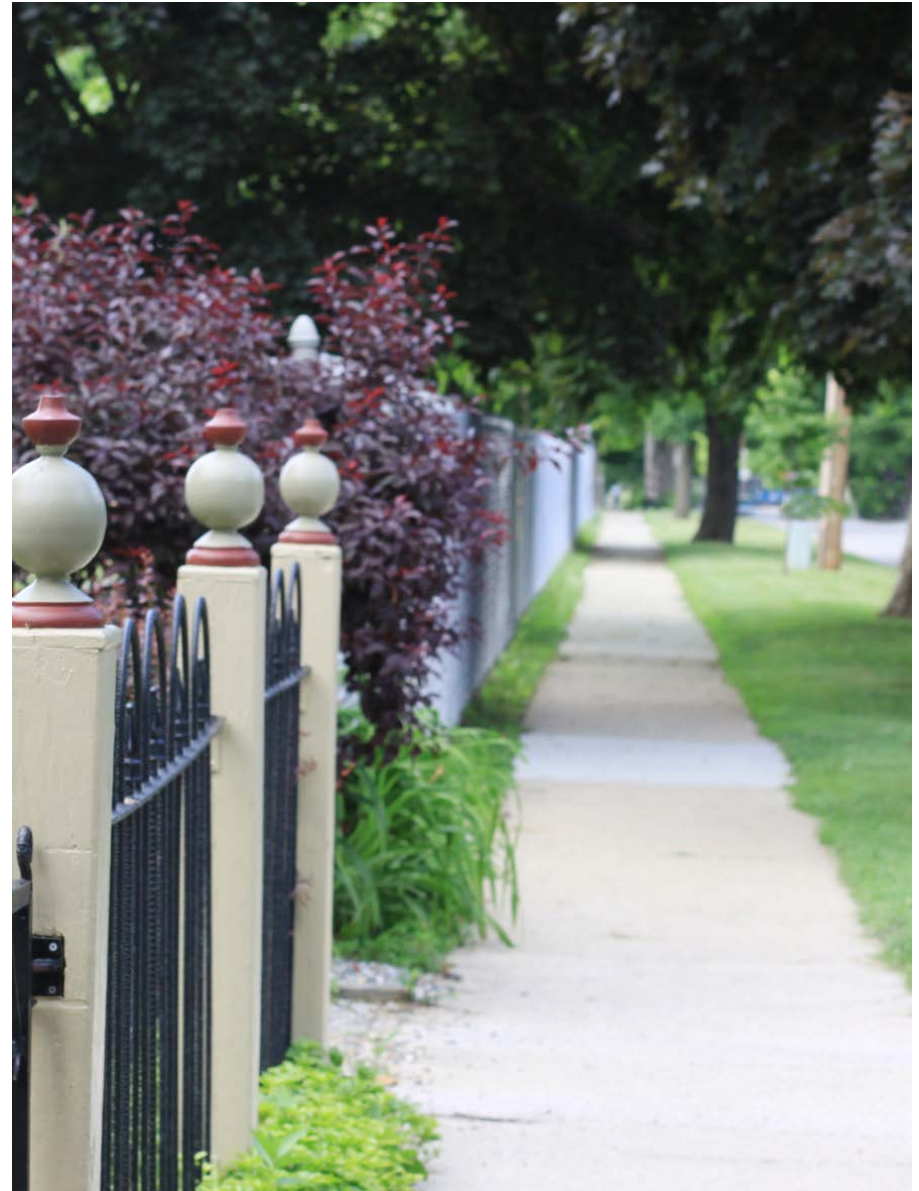
**Line 18 - 14th Street Trail from Central Ave to Ave H at \$2,800,000**

The 14th Street project consists of roadway improvements for 14th Street from Adams Avenue to Avenue H within the Ferguson Park Neighborhood Planning District. The proposed project will include reconstruction of a 2-lane roadway with curb and gutter, landscaping, irrigation, lighting, street trees, and waterline improvements. 14th Street is located along the western edge of the Ferguson Park Neighborhood Planning District providing vehicular access from Adams Avenue to Avenue H. Currently, 14th Street is a narrow roadway with no pedestrian improvements. Roadway improvements will provide a safe and accessible route for motorists to reach key destinations in East Temple.

**Line 19 - 14th Street - Connector to Ferguson Park at \$1,800,000**

The Houston Avenue Trail Project consists of pedestrian improvements along Houston Avenue from 23rd Street to 31st Street within the Central Neighborhood Planning District. The proposed project will include the construction and re-construction of sidewalks, lighting, benches, trash cans, and pedestrian striping and signage. There is a large amount of pedestrian activity along this roadway due to the close proximity to Temple High School and other key destinations within this district. The sidewalk enhancements will provide pedestrians with a safe corridor to reach areas within this district.

**Line 20 - Houston Avenue Trail at \$600,000**



## MOBILITY DESCRIPTION

### PARKS - SIDEWALKS AND TRAIL CONNECTIONS

The Georgetown Railroad Trail project would create a 10' wide, 4 mile long shared-use path along the right-of-way of the former railroad. This rails-to-trails project is categorized as a Priority Trail in the City of Temple Trails Master Plan for its potential to connect key destinations and neighboring communities. The design will include safety lighting and signage at all street crossings to minimize risk to pedestrians and cyclists and encourage use by students. The trail will be easily accessible to residents living in Stonegate, Echo Village, Wyndham Hill, Sarah's Glenn, Alta Vista, Deerfield, Bentwood, and Legacy Ranch. The trail will connect Raye Allen Elementary School, South Temple Community Park, and ultimately reach the historic MK&T bridge over the Leon River. With recent approval received from the rail line and an opportunity for funding from KTMPO, grant matching funds are being identified and prioritized in FY 2022.

#### **Line 23 – Georgetown Railroad Trail at \$1,000,000**

Planning for the future Pepper Creek Trail Extension and FM 2305 Pedestrian Bridge rehabilitation began in FY 2021 in preparation for grant consideration. This trail will tie into the existing trail on the north side of the pedestrian bridge, allowing pedestrians to cross under FM 2305 and exit out on the south side to a sidewalk connection near Kegley Road. With an opinion of probable cost at \$2,750,000, a possible grant match of 20% is included in the funding schedule.

#### **Line 24 – Pepper Creek Trail Extension at \$550,000**

Staff has developed a project based on conceptual alignments from the Ferguson Park and Crestview Neighborhood Plans. The proposed improvements will construct a 6' sidewalk along the east side of S. 14th Street from E. Central Avenue to Henderson Street. The sidewalk will transition to a 10' shared-use path starting at Knob Street, generally following the drainage channel, and ending at S. 24th Street. The estimated construction cost for this project is \$1M. However, staff recently submitted a preliminary application to the Texas Department of Transportation (TxDOT) through the Transportation Alternatives (TA) Program. While a detailed application is in progress, grant matching funds are being included within the capital improvement program.

#### **Line 25 – East Temple Sidewalks at \$550,000**

East Central is a well-traveled thoroughfare connecting IH-35 to downtown with

a high school, a grocery store, and several neighborhoods all along the way. The sidewalk contains several gaps that need to be addressed to provide a safe route next to this busy roadway.




#### **Line 27 - East Central Sidewalks at \$300,000**
























































































The Parks and Recreation Department consists of 65 parks and open spaces that encompass 1,461 acres of parkland. Included are 4 regional parks (including Miller Springs Nature Center), 4 community parks, 24 neighborhood parks, 14 pocket parks and 11 open space. Each park consists of unique recreational amenities of varying age, quality and deterioration, including over 30 pavilions. Based upon a 20 year life expectancy there are currently 18 playgrounds due for replacement, including 12 that were installed in 1996. A stand alone Parks Capital Improvement Program was delayed due to COVID-19. An allocation of funding for park improvements has been included within the mobility plan to address high priority areas in need of immediate attention.

#### **Line 26 - Parks Playground and Pavilion Improvements at \$2,000,000**



# MOBILITY FUNDING SCHEDULE

 Design 
  Right of Way 
  Construction

MOBILITY PROJECTS	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
<b>CAPACITY &amp; CONNECTIVITY</b>								
1 Kegley Roadway Improvements, Phase III & IV	\$ 9,750,000 	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,750,000
2 42 <sup>nd</sup> Street Reconstruction	4,000,000 	-	-	-	-	-	-	4,000,000
3 Hartrick Bluff (South of FM 93) {30% Design}	600,000 	-	-	-	-	-	-	600,000
4 Midway Drive (IH-35 to Hickory Road) {30% Design}	-	1,125,000 	-	-	-	-	-	1,125,000
5 Mobility Master Plan, Future Projects	-	-	15,925,000   	8,050,000   	1,350,000   	2,350,000   	2,350,000   	30,025,000
6 Designation of I-14, City Participation	-	-	1,500,000	-	-	-	-	1,500,000
7 Outer Loop West, Phase II^	-	-	-	9,900,000 	-	-	-	9,900,000
<b>NEIGHBORHOOD PLANNING DISTRICTS</b>								
8 District Identification	\$ 2,000,000  	\$ 2,000,000  	\$ 2,000,000  	\$ 2,000,000  	\$ 1,000,000  	\$ -	\$ -	\$ 9,000,000
9 Ave D Connections and Alley (Ferguson Park District)	1,835,000 	-	-	-	-	-	-	1,835,000
10 1 <sup>st</sup> Street Sidewalk; Zenith to Shell (Bellaire District)	1,200,000  	-	-	-	-	-	-	1,200,000
11 Knob Creek Trail (Crestview District)	1,000,000  	-	-	-	-	-	-	1,000,000
12 Quarterly Concept Plans	500,000 	425,000 	125,000 	-	-	-	-	1,050,000
13 Pattern Book for Overlays	100,000 	-	-	-	-	-	-	100,000
14 3 <sup>rd</sup> Street Sidewalks; CAC to Downtown (Bellaire/Historic/Central)	-	2,700,000  	-	-	-	-	-	2,700,000
15 Area @ Ave E and Ave H (Ferguson Park District)	-	1,300,000   	-	-	-	-	-	1,300,000
16 Historic Rail Line Linear Trail (Central District)	-	1,300,000  	-	-	-	-	-	1,300,000
17 Jones Park Renovations (Midtown District)	-	1,000,000 	-	-	-	-	-	1,000,000
18 14 <sup>th</sup> Street Trail from Central Ave to Ave H (Ferguson Park District)	-	-	2,800,000  	-	-	-	-	2,800,000
19 14 <sup>th</sup> Street - Connector to Ferguson Park (Crestview District)	-	-	-	1,800,000   	-	-	-	1,800,000
20 Houston Avenue Trail (Central District)	-	-	-	600,000  	-	-	-	600,000
21 Contingency	315,000	-	-	-	500,000	-	-	815,000
<b>TRAFFIC CONTROL &amp; SIGNALS</b>								
22 Signal Replacements, Upgrades, and Additions	\$ 350,000  	\$ 150,000  	\$ 150,000  	\$ 150,000  	\$ 150,000  	\$ 150,000  	\$ 150,000  	\$ 1,250,000
<b>PARKS - SIDEWALK &amp; TRAIL CONNECTIONS</b>								
23 Georgetown Railroad Trail (KTMPPO)^	\$ 1,000,000  	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
24 Pepper Creek Trail Extension^	550,000  	-	-	-	-	-	-	550,000
25 East Temple Sidewalks (TXDOT-TA)^	500,000  	-	-	-	-	-	-	500,000
26 Parks - Playground and Pavilion Improvements	500,000 	500,000 	-	-	-	500,000 	500,000 	2,000,000
27 East Central Sidewalks^	300,000  	-	-	-	-	-	-	300,000
<b>PAVEMENT PRESERVATION PROGRAM</b>								
28 Pavement Preservation and Reconstruction	\$ 4,500,000 	\$ 2,500,000 	\$ 2,500,000 	\$ 2,500,000 	\$ 2,500,000 	\$ 2,500,000 	\$ 2,500,000 	\$ 19,500,000
<b>TOTAL FUNDED BY COs FOR MOBILITY</b>	<b>\$ 29,000,000</b>	<b>\$ 13,000,000</b>	<b>\$ 25,000,000</b>	<b>\$ 25,000,000</b>	<b>\$ 5,500,000</b>	<b>\$ 5,500,000</b>	<b>\$ 5,500,000</b>	<b>\$ 108,500,000</b>

^ Potential Grant Match if awarded

## PARKS DESCRIPTION



The 2019 Parks, Recreation, Open Space and Trails Master Plan was adopted in December 2019. An allocation of \$33,000,000 in FY 2021 had been planned for a potential Parks Capital Improvement Program as a general obligation bond program to be voted on in May 2020. In the interest of public health and safety, the election was canceled.

The Financial Plan has been amended and now includes an allocation of \$33,000,000 spread across FY 2024 - FY 2026 for a potential Parks Capital Improvement Program as a general obligation bond program to be voted on in November 2023. The proposed Parks Bond projects include improvements to approximately 24 existing parks and facilities, approximately 5 new parks, and approximately 10 miles of new trails.



## PUBLIC SAFETY DESCRIPTION

The Financial Plan includes an allocation of \$26,500,000 across FY 2021 - FY 2023 for a Public Safety Capital Improvement Program. With full design contracted in FY 2021, this project package will include an expansion of the Public Safety Training Center, a new shooting range, investments in equipment and an expansion and update of the Animal Shelter and Pet Adoption Center.

Planning for these Public Safety improvements began with a Training Facility Space Needs Assessment in February 2019. This two-part feasibility study (assessment phase and conceptual phase) allowed for a comprehensive examination of current facilities, their existing functions and limitations, as well as current and future projected needs.



## PUBLIC SAFETY DESCRIPTION

The Temple Police Department headquarters has a lecture-style training space with a maximum seating capacity of approximately 40 persons. The tiered classroom setting is conducive for lecture and computer aided presentations, as well as news briefings, but is not functional for tactical or defensive tactics training. The space needs analysis recommends additional training space with room for 100 persons that can be divided into two 50 person rooms to accommodate the current 150+ sworn offices and 40+ non-sworn staff. Utilizing the current Fire Training Site for these and other improvements will allow shared use of this training space by the additional 120+ sworn firefighters.

**Line 2 – Public Safety Training Campus at \$3,946,000**

**Line 5 – Police Training Campus at \$1,954,000**

The existing 37-year-old firing range presents limited training options. The firing range itself is outdoors and uncovered allowing weather conditions to impact training sessions. It utilizes the original dirt berm and has no permanent targeting system. The shoot house is non-functioning and lacks both storage space for the range and classroom capacity. With other projects in this package poised to address these issues, demolition of the existing range will allow for better future use of the property.

Evidence storage in the existing police department is at maximum capacity. Additionally, the off-site location for seized vehicles and other large items of evidence is undersized and inconvenient for city staff to access. This bond package would allow for the design and construction of a combination facility to resolve both of these space needs.

**Line 1 - Indoor Range and Evidence Storage at \$7,929,500**

**Line 10 – Demolition Existing Gun Range at \$230,000**

The Training Ammunition Combat (TAC) House is a non-ballistic training tool for adaptive urban assault, building search/clearing, and force-on-force training. Designed for use with simulation ammunition rounds, marking cartridges, or blanks, teams can train with their own converted duty weapons. The TAC House provides a true-to-life training environment, while the modular walls give trainers the ability to rapidly convert any outdoor or indoor space into a

realistic training facility for force-on-force training, real-world active shooter encounters, and basic and advanced building clearing skills.

**Line 6 – Simulation Shoot House at \$1,954,000**

The Police, Fire and other departments currently utilize City-owned and maintained parking lots for driver training. However, scheduling presents an issue as the parking lots must not be in use during training. The size and weight of Fire's fleet can also cause considerable damage to these lots. A newly constructed skills pad would be properly designed to account for maximum equipment weight, needed maneuverability, and could be shared by multiple departments.

**Line 3 – Fire Training Skills Pad at \$2,396,000**

Gas fired props provide a challenging, live fire training burn room to create the realism needed for training. Props are built to be realistic, with real flames and burning producing the most BTUs from within a highly controlled fire environment and are integrated with water-based smoke machines that discharge 60,000cfm to enhance the live fire training experience.

**Line 6 – Fire Training Burn Props at \$1,000,000**



## PUBLIC SAFETY DESCRIPTION

The Fire Department is recommending the purchase of a Station Alerting System for each of the 8 Stations. This system is designed to help reduce dispatch call-processing times by instantaneously alerting the right units in the right districts. In addition, the system provides situational information allowing firefighters to arrive on the scene more prepared to respond. The system also has the ability to control building systems, such as garage doors, to allow crews to be more efficient in their response times.

### **Line 9 – Station Alerting Systems at \$360,000**

A contract for preliminary design of renovations to the Animal Shelter facility is currently underway. The layout of the existing floor plan will be re-organized to create a public lobby for kitten and puppy viewing and adoptions, separating it from day to day work areas used for food prep, intake, and other shelter functions. The expansion of the building will include 20 additional kennels, as well as two meet-and-greet pocket parks.

### **Line 4 – Animal Shelter Expansion at \$2,500,000**

Mobile command centers serve as communication hubs during emergency situations such as bomb threats, fires or natural disasters. They can also be used to conduct strategy meetings and other tactical operations, as well as provide a post for policing large scale community events. The new mobile command post will replace the existing 1999 mobile command center.

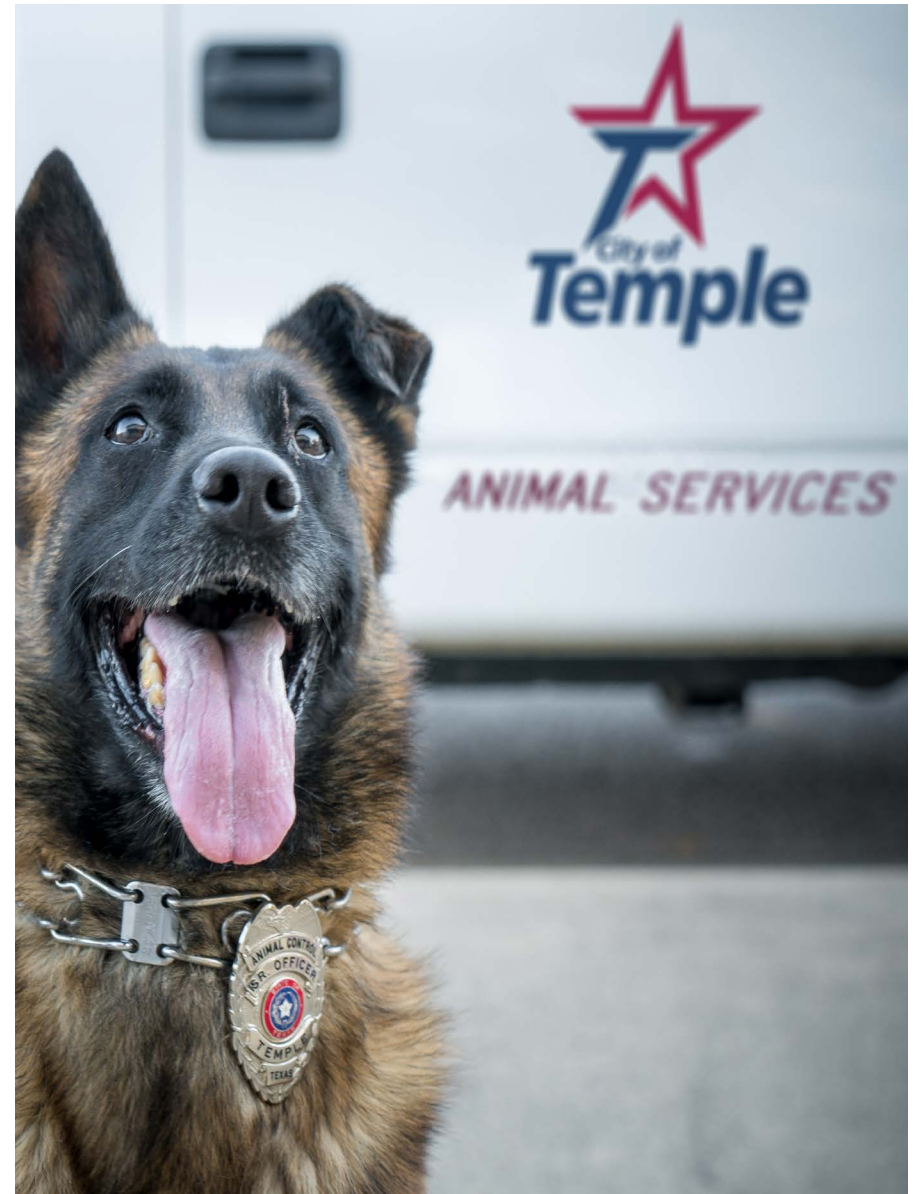
### **Line 7 - Mobile Command Post Vehicle at \$870,000**

An additional fire squad vehicle is recommended to be purchased and fully staffed in future years to provide enhanced response capacity in the growth areas of our community.

### **Line 11 - New Squad Vehicles (2) at \$320,000**

These projects and plans are still in the concept phase. Designs that will result in opinions of probable cost for construction are a part the project package. At this time, these contingency funds are a part of an effective funding module to adjust to the changing construction costs and project needs.

### **Line 12 – Contingency at \$1,893,750**



## PUBLIC SAFETY FUNDING SCHEDULE

PUBLIC SAFETY IMPROVEMENTS		FY 2022	FY 2023	Total
1	Indoor Range and Evidence Storage	\$ 558,500	\$ 7,371,000	\$ 7,929,500
2	Public Safety Training Campus Classroom	-	3,946,000	3,946,000
3	Fire Training Skills Pad	2,396,000	-	2,396,000
4	Animal Shelter Expansion	2,500,000	-	2,500,000
5	Police Training Campus	1,954,000	-	1,954,000
6	Simulation Shoot House	1,810,000	-	1,810,000
7	Fire Training Burn Props	1,000,000	-	1,000,000
8	Mobile Command Post Vehicle	-	870,000	870,000
9	Station Alerting Systems	360,000	-	360,000
10	Demolition Existing Firing Range	-	230,000	230,000
11	New Squad Vehicles (2)	-	320,000	320,000
12	Contingency	1,076,500	263,000	1,339,500
<b>TOTAL FUNDED BY COs FOR PUBLIC SAFETY</b>		<b>\$ 11,655,000</b>	<b>\$ 13,000,000</b>	<b>\$ 24,655,000</b>

## UTILITIES DESCRIPTION



The Water and Wastewater Master Plan completed in 2019 provided a comprehensive evaluation and analysis of the City's current utilities and infrastructure improvements required to serve the Year 2070 population. Further, this plan documented:

- the City's existing utility related contracts and current extension policies;
- a summary of governing agencies as they relate to municipal utilities and projects;
- planning components and a synopsis of project delivery components;

In order to remain current with growth and future development, this Master Plan received an update in 2021. The future water and wastewater projects presented have been prioritized based on needed upgrades to the system, increased capacity, and completion to coincide with other mobility projects and development obligations.

As growth occurs, improvements may be accelerated or delayed and priorities may be shifted based on actual growth trends and development conditions. The interrelated nature of the connections for water and wastewater projects often dictates the phasing of these improvements.

## UTILITIES DESCRIPTION

### WATER SYSTEM

The Mater Plan began by creating water demand projections based on the current Texas Water Development Board population projections, historical water use and future land use, so that a water distribution network analyses could be performed using the computer model WaterGEMS. Based on these analyses, pipe sizes, pump station capacities, treatment capacities and storage needs were determined and sequenced to meet the projected water demands for expected populations in Year 2040 and Year 2070.

Since the previous 2009 Master Plan, meter data has been collected and included in the City’s GIS. This information allowed evaluations of infrastructure by pressure plane as related to the number of connections and compliance with certain TCEQ regulations. Recommended improvements are included in the water funding schedule along with the opinions of probable cost.

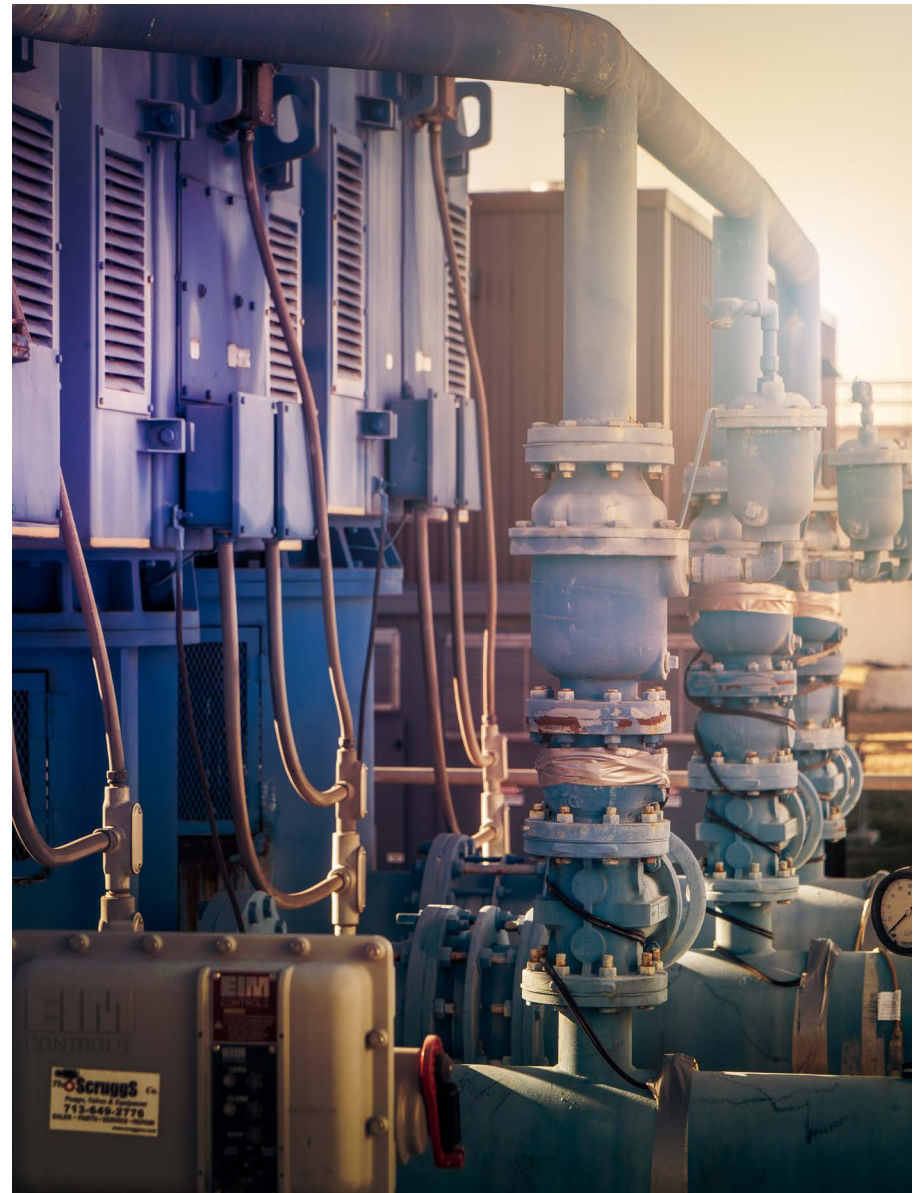
### WATER SYSTEM DEMANDS

2018	34.0 MGD
2030	43.6 MGD
2040	49.8 MGD
2070	68.8 MGD

### WATER TREATMENT

The City of Temple Water Treatment Plant (WTP) comprises both conventional and membrane treatment facilities located on the north side of the Leon River just off Charter Oak Drive. This WTP provides potable water to over 70,000 residents, including several wholesale customers. The 29.4-MGD rated conventional treatment facility is an aging facility that has been renovated and expanded several times since its construction in 1957. Three of the four clarifiers at the conventional treatment plant have undergone rehabilitation in recent years. Clarifier #4 is in need of surface maintenance via a rehabilitation project which the team has prioritized in FY 2022.

**Line 1 - Water Treatment Plant - Clarifier #4 Rehabilitation at \$950,000**



## UTILITIES DESCRIPTION

### WATER STORAGE - ELEVATED STORAGE TANKS (EST)

It is recommended that an elevated storage tank undergo rehabilitation approximately every 10 years. The City plans to accomplish this at a rate of 1 per year.

#### Line 2 - Elevated Storage Tank Rehabilitation at \$6,700,000

Additional elevated storage is planned where needed to meet peak demands within the system. The upgrade of a 220,000 gallon EST to a 1.0 MG EST in the 835 pressure plane was completed in FY 2021. A 1.0 MG EST will be required in the 920 pressure plane by Year 2040; however, because of the significant industry component of this pressure plane and a single high demand user, it is critical to provide reliable supply and pressure. The first of two (2) proposed tanks in this area is currently under construction. The second, a proposed 1.5 MG EST located on Eberhardt Road, will begin preliminary design soon after construction of the first is complete.

#### Line 3 - Eberhardt Road Elevated Storage Tank at \$4,600,000

The 785 pressure plane will require an additional 1.0 MG EST by Year 2040 and the 720 pressure plane will require a 1.5 MG EST by Year 2070.

### WATER STORAGE - GROUND STORAGE AND PUMP STATIONS

Ground storage and clearwell storage are sufficient per TCEQ requirements. However, additional clearwell storage is being added as part of the membrane plant expansion currently underway.

### 920 PRESSURE PLANE

Although heavily dependent on growth and future demand, the 7-year plan also includes the evaluation and construction of a possible new pump station in the 920 pressure plane to support the two proposed elevated storage tanks in the Industrial Park.

#### Line 4 - McLane Pump Station and 24" Transmission Main at \$6,100,000

In addition to the two new elevated storage tanks proposed in the Industrial Park, plans included projects to construct 18" and 12" water lines in conjunction with the phased construction of Outer Loop. The 12" waterline began construction in FY 2021 while the 18" line is under design.

#### Line 5 - Loop 363 & McLane Parkway 18" Water Line at \$1,200,000

### 876 PRESSURE PLANE

The existing Ave G Ground Storage Tanks hold 7.0 MG of water. These tanks, along with the Ave G Pump Station, are a critical component of the City's water system. Therefore City staff is recommending the rehabilitation of this facility within the next 5 years. Evaluation of the pump station is planned to get underway in FY 2021.

#### Line 6 - Ave G Ground Storage and Pump Station Rehabilitation at \$10,800,000

In addition to the rehabilitation of the Avenue G Ground Storage and Pump Station facility, the 876 Pressure Plane includes the future construction of a three phase 12" water line along Northeast Loop 363.

#### Line 7 - North East Loop 363 Water Line Projects at \$3,400,000

### 835 PRESSURE PLANE

Design is underway for additional ground storage to be constructed along with the SH 317 Pump Station to provide for additional storage within the 835 pressure plane distribution system.

#### Line 8 - SH 317 Ground Storage and Pump Station at \$3,000,000

The SH 317 Pump Station will provide additional and redundant supply to the 835 pressure plane. The pump station discharge will connect to the existing 18" water line on SH 317. An additional 12" water line along the FM 2305 corridor is required to support development in the area.

#### Line 9 - Adams Avenue 12" Water Line at \$1,450,000

## UTILITIES DESCRIPTION

Staff has identified waterline issues in west Temple near FM 2271 and West Adams Avenue. This area contains over 37,000 linear feet of undersized lines that do not meet current minimum sizing standards and will need to be up-sized. In addition to pipe sizing, this project will evaluate the age, pipe material, condition, and fire protection for regulatory compliance and planned usage.

**Line 10 - West Adams Distribution Line Upgrades at \$850,000**

### 785 PRESSURE PLANE

The SH 317 Ground Storage will provide additional supply to the 785 pressure plane, which is necessary to support the current number of connections within the western most area of the pressure plane. In addition, the Master Plan includes new 12" lines in the 785 pressure plane stretching toward the 920 area.

**Line 12 - Loop 363 & Highway 36 12" Water Line at \$1,300,000**

One of the many updates to the Master Plan was the acceleration of the additional South Temple Ground Storage Tank and Pump Station from year 2040 to 2025-2030. This facility will be supplied by a future South Temple Transmission Main, Phase I of which is scheduled in FY 2026. Due to potential development in South Temple, it is prudent to begin preliminary design and site location work for the South Temple Ground Storage Tank and Pump Station ahead of phase I of the transmission main so staff has accelerated the preliminary design of this facility into FY 2023.

**Line 11 - South Temple Ground Storage and Pump Station at \$700,000**

**Line 13 - South Temple Transmission Main, Phase I at \$1,200,000**

### 720 PRESSURE PLANE

The SH 317 Pump Station will include 2.0 MG of ground storage that is designed to also support the 720 EST through a future 18" water line along Hogan Road. Aside from construction of distribution lines, an additional 1.5 MG elevated storage tank will be required by Year 2070. This EST will be supplied by a future 36" transmission main from the Membrane Plant.

**Line 14 - NW 36" Transmission Main at \$8,100,000**

Staff has identified additional valve placements and up-sizing of existing distribution lines along Forrester Road and Boutwell Drive.

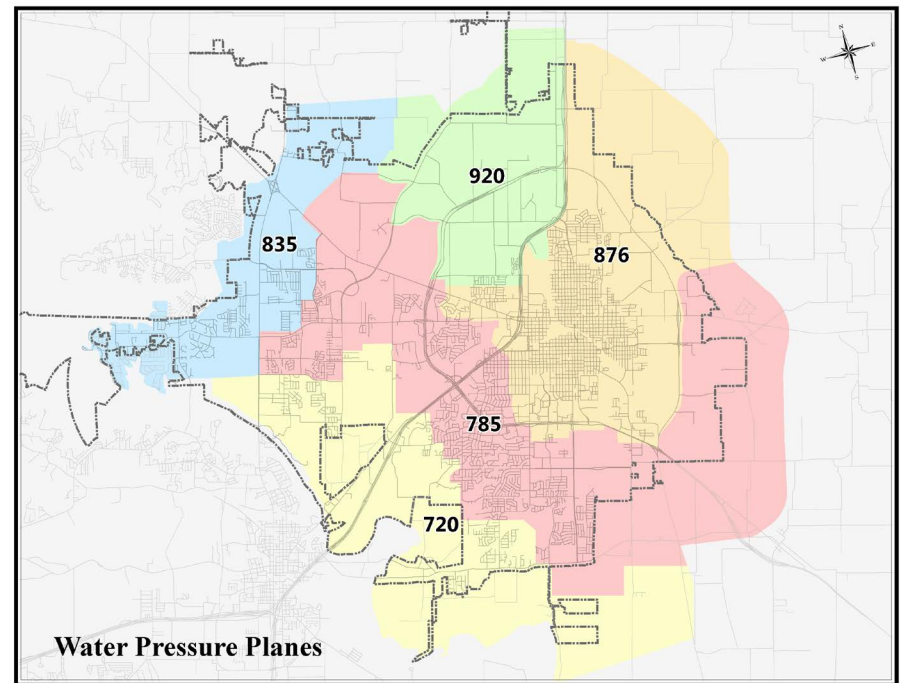
**Line 15 - Forrester & Boutwell 12" Water Line at \$1,500,000**

### OTHER WATER SYSTEM IMPROVEMENTS

The Mobility Section discusses new roadways, along with roadway extensions and upgrades. It is only prudent to add, replace or upgrade utilities during the road construction process. Funding for the utility portion of these mobility improvements is identified here along with additional funding for various localized distribution system repairs and upgrades that tend to present themselves throughout the year.

**Line 16 - Distribution System Upgrades at \$3,000,000**

**Line 17 - Mobility Related Utility Improvements at \$5,486,000**





## WATER PROJECT FUNDING SCHEDULE

WATER PROJECTS	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
<b>WATER TREATMENT &amp; STORAGE</b>								
1 Water Treatment Plant - Clarifier #4 Rehabilitation	\$ 950,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 950,000
2 Elevated Storage Tank Rehabilitations	850,000	1,000,000	-	1,000,000	-	1,850,000	2,000,000	6,700,000
<b>920 Water Pressure Plane</b>								
3 Eberhardt Road Elevated Storage Tank (New)	-	-	-	-	4,600,000	-	-	4,600,000
4 McLane Pump Station and 24" Transmission Main (New)	-	-	-	-	-	6,100,000	-	6,100,000
5 Loop 363 & McLane Parkway 18" Water Line Improvements	1,200,000	-	-	-	-	-	-	1,200,000
<b>876 Water Pressure Plane</b>								
6 Ave G Ground Storage and Pump Station Rehabilitation	4,500,000	-	-	-	300,000	6,000,000	-	10,800,000
7 North East Loop 363 Water Line Projects	-	-	-	400,000	3,000,000	-	-	3,400,000
<b>835 Water Pressure Plane</b>								
8 SH 317 Ground Storage Tanks and Pump Station (New)	-	-	3,000,000	-	-	-	-	3,000,000
9 Adams Avenue 12" Water Line (SH 317 to Pepper Creek EST)	1,450,000	-	-	-	-	-	-	1,450,000
10 West Temple Distribution Line Upgrades - Final Design	850,000	-	-	-	-	-	-	850,000
<b>785 Water Pressure Plane</b>								
11 South Temple Ground Storage and Pump Station	-	700,000	-	-	-	-	-	700,000
12 Loop 363 & Highway 36 12" Water Line Improvements	1,300,000	-	-	-	-	-	-	1,300,000
13 South Temple Transmission Main, Phase I (Line D)	-	-	-	180,000	1,020,000	-	-	1,200,000
<b>720 Water Pressure Plane</b>								
14 NW 36" Transmission Main (WTP to SH 317)	-	-	8,100,000	-	-	-	-	8,100,000
15 Forrester & Boutwell 12" Water Line Improvements	1,500,000	-	-	-	-	-	-	1,500,000
<b>Other Water System Improvements</b>								
16 Distribution System Upgrades	750,000	-	-	750,000	750,000	-	750,000	3,000,000
17 Mobility Related Utility Improvements	1,336,000	550,000	1,900,000	1,700,000	-	-	-	5,486,000
<b>TOTAL WATER PROJECTS FUNDED BY UR BONDS</b>	<b>\$ 14,686,000</b>	<b>\$ 2,250,000</b>	<b>\$ 13,000,000</b>	<b>\$ 4,030,000</b>	<b>\$ 9,670,000</b>	<b>\$ 13,950,000</b>	<b>\$ 2,750,000</b>	<b>\$ 60,336,000</b>

## UTILITIES DESCRIPTION

### WASTEWATER SYSTEM

The master plan summarized the analysis and planning of improvements for the City’s wastewater collection system and wastewater treatment facilities. Wastewater flow projections were based on future land use and a model utilizing SewerGEMS. The continued growth and development of Temple necessitates that the existing wastewater system be analyzed for adequacy of service and that facilities be planned ahead of development. The report identifies and determines the wastewater collection system improvements including gravity lines, force mains and lift stations which will be required to provide service within the planning area. Projects along with opinions of probable cost are included in the funding schedule.

The City of Temple is served by two sewerage systems, the Temple-Belton Wastewater Treatment Plant (TBWWTP) and the Doshier Farm Wastewater Treatment Plant (DFWWTP). Within each of these sewerage systems is a network of gravity lines, pressurized force mains and lift stations. Gravity flow is the most economic means of conveyance in a wastewater collection system so these wastewater lines typically follow the natural topography of the local area creek basins. The components within these basin networks function as a system to connect customers of the wastewater collection systems with their respective treatment facilities.

#### TBWWTP

- Cedar Creek Basin
- Leon River Basin
- Pepper Creek Basin
- Bird Creek Basin
- Friars Creek Basin
- Little River Basin
- Boggy Creek Basin

#### DFWWTP

- Knob Creek Basin
- Williamson Creek Basin
- Little Elm Creek Basin



### CEDAR CREEK BASIN

At the direction of City Staff, the Wastewater Master Plan includes the Cedar Creek Basin which previously had been considered outside of the planning area. Should growth and development occur in this area, the improvements required in the Leon River and Pepper Creek Basins for the existing and planned infrastructure to be able to handle the flows generated from the Cedar Creek Basin were determined and are detailed in their respective basin discussions.

### LEON RIVER BASIN

This basin is currently comprised of two independent gravity systems. Proposed improvements focus on establishing a continuous trunk sewer through the basin and increasing serviceable areas. Uniting the currently independent gravity networks will allow for the abandonment of the Pea Ridge Lift Station while providing additional collection service to the area South of Poison Oak Road. An extension in the northern part of the basin is also planned to increase the serviceable areas along SH 317, as well as accommodate potential Cedar Creek Basin flows.

- Line 1 - Leon River Trunk Sewer, Phase II at \$2,600,000**
- Line 2 - SH 317 Wastewater Line Extension at \$1,200,000**
- Line 3 - Waste Lines in Ridgewood Estates at \$1,400,000**

## UTILITIES DESCRIPTION

### PEPPER CREEK BASIN

Proposed improvements within the Pepper Creek Basin focus on extending service to the Riverside Trail-Outer Loop areas (now under construction), areas near Cearley Road, and final extensions of Pepper Creek Trunk lines to the top of the basin as well as the appropriate upgrades of existing infrastructure required to facilitate potential Cedar Creek Basin flows.

**Line 4 - East Airport Extension at \$1,600,000**

### BIRD CREEK BASIN

The Bird Creek Interceptor began design in 2007 in an effort to reduce overflows within the basin. The final phase of the 5-phase project has been broken down into Parts A, B, C, and D due to constructibility and timing. Part A was funded in FY 2019, while Part B moved forward in FY 2020. Both are scheduled for completion in late 2022. Parts C & D are now planned for construction in FY 2022. All other proposed future improvements within the Bird Creek Basin focus to eliminate the intra-basin transfer of flows, the abandonment of four different lift stations, and expansion of serviceable area in the far south of the basin. However, with recently completed improvements in this area, these projects are not currently prioritized within the seven year planning window.

**Line 5 – Bird Creek Interceptor, Phase IV Part C & D at \$5,400,000**

### FRIARS CREEK BASIN

The proposed improvements within the Friars Creek Basin will provide for an extension of wastewater collection service beyond FM 93, the elimination of the Valley Ranch Lift Station and the relocation of the Friars Creek Lift Station to the lowest and subsequently most advantageous location within the basin near the Leon River. This additional service area is currently prioritized beyond the seven year planning window.

### LITTLE RIVER BASIN

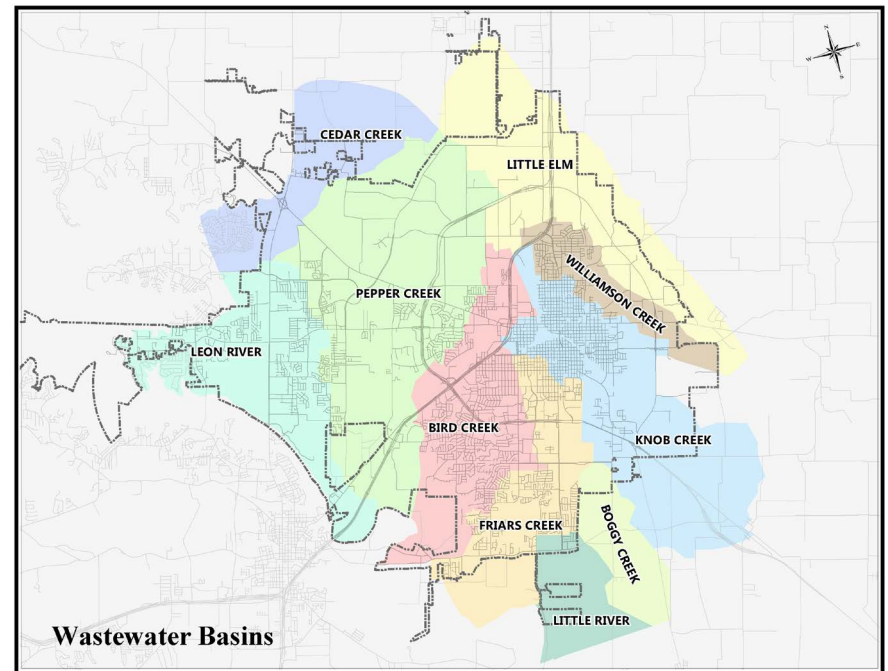
A new trunk sewer, lift station and force main is current under construction in this basin through the use Texas Local Government Code

Section 212.072 which allows for City participation with a developer in the cost of construction. This project will establish the wastewater framework within the Little River Basin.

Beyond this seven year plan, the addition of future interceptors to bring wastewater flows to the trunk sewer will provide the necessary infrastructure for future development. These interceptors will also function as an outfall for inter-basin transfer from the Boggy Creek Basin.

### BOGGY CREEK BASIN

A complete framework of a trunk main, gravity lines and lift station that will provide an intra-basin transfer into the Little River Basin will provide a service structure for future development as needed. The need for this infrastructure is a part of the Master Plan, but currently falls outside of the eight year planning window.



## UTILITIES DESCRIPTION

### KNOB CREEK BASIN

The rehabilitation and up-sizing of the primary gravity wastewater lines within the upper portion of the Knob Creek Basin will increase capacity and are considered high priority. Final design of these improvements is complete with Phase I of construction beginning in FY 2021. Phase II-IV are planned for over the next seven years.

**Line 6 - Knob Creek Interceptor Improvements at \$14,360,000**

Future improvements within the Knob Creek Basin are intended to extend the serviceable area of the basin southward to the wastewater Certificate of Convenience and Necessity (CCN) boundary with a trunk sewer and force main which will allow for the abandonment of an existing lift station.

**Line 7 - South Temple Trunk Sewer, Lift Station and Force Main at \$6,000,000**

### WILLIAMSON CREEK BASIN

Outside of this seven year planning window, a future trunk extension to the southeast will extend the serviceable area and allow for the elimination of a lift station force main and siphons.

### LITTLE ELM CREEK BASIN

The proposed improvements recommended in the near future in the Little Elm Creek Basin primarily focus on expansion beyond the City of Temple Wastewater CCN boundary so that its upper limits may reach the top of the Little Elm Creek Basin.

**Line 8 - Little Elm Trunk Sewer, North East Extension at \$1,400,000**

Future plans propose to extend the Little Elm Trunk Sewer through the undeveloped portion of the basin which currently has no existing wastewater infrastructure.

**Line 9 - Little Elm Lift Station and Force Main, Phase I at \$3,600,000**

### SANITARY SEWER EVALUATION SURVEYS AND PROJECTS

Separate from the Master Plan, and as part of an aggressive sanitary sewer overflow reduction initiative, the City of Temple contracted in November

2018 with RJN Group of Dallas for a City-wide System Evaluation and Capacity Assurance Plan to thoroughly assess the entire wastewater collection system and improve operational efficiencies.. Expected deliverables from each assessment include a prioritized analyzed rehabilitation and improvement plan for identified infiltration/inflow defect repairs and improvements for both City and privately owned infrastructure. Though Bird Creek and Friars Creek Assessments have been completed, the Knob Creek Assessment is currently underway with Leon Creek, Pepper Creek and Little Elm remaining. This evaluation work is still on-going so specific projects and their associated costs have yet to be identified. However, to support the anticipated projects, funding is programmed within the Utility Capital Improvement Program.

**Line 10 - Sanitary Sewer Evaluation Surveys and Projects at \$27,300,000**

**Line 13 - Utilities Projects Contingency (2022-2028) at \$3,654,000**

### TEMPLE-BELTON WASTEWATER TREATMENT PLANT

Texas Commission on Environmental Quality (TCEQ) requires wastewater plants to complete steps toward expansion at specific inflow thresholds. In 2010, influent flows triggered the requirement to perform preliminary engineering for expansion. Construction of Phase I of the designed expansion recently completed in 2020. Phase II is at 95% design. It is currently estimated that inflow thresholds will not meet the requirements for construction of Phase II expansion until 2024.

**Line 12 - TBWWTP Expansion, Phase II at \$24,500,000**

### DOSHIER FARMS WASTEWATER TREATMENT PLANT

Wastewater flows into Doshier Farms have only recently begun to occasionally exceed its two-hour peak capacity. The City expects only continued increases in volume of high concentration wastewater from the Industrial Park. Staff is recommending an evaluation of capacity concerns and including an anticipated design and construction for expansion within the seven year planning window.

**Line 11 - Doshier Wastewater Treatment Plant Expansion at \$15,000,000**

# WASTEWATER PROJECT FUNDING SCHEDULE

WASTEWATER PROJECTS	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
<b>LEON RIVER BASIN WASTEWATER PROJECTS</b>								
1 Leon River Trunk Sewer, Phase II	\$ 2,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,600,000
2 SH 317 Wastewater Line Extension (North and South)	1,200,000	-	-	-	-	-	-	1,200,000
3 Wastewater Lines in Ridgewood Estates	-	-	-	300,000	1,100,000	-	-	1,400,000
<b>PEPPER CREEK BASIN WASTEWATER PROJECTS</b>								
4 East Airport Extension	-	-	600,000	-	1,000,000	-	-	1,600,000
<b>BIRD CREEK BASIN WASTEWATER PROJECTS</b>								
5 Bird Creek Interceptor, Phase IV Part C & D	5,400,000	-	-	-	-	-	-	5,400,000
<b>KNOB CREEK BASIN WASTEWATER PROJECTS</b>								
6 Knob Creek Interceptor Improvements (mulit-phase)	-	-	3,900,000	5,700,000	4,760,000	-	-	14,360,000
7 South Temple Trunk Sewer, Lift Station and Force Main	-	-	-	-	-	-	6,000,000	6,000,000
<b>LITTLE ELM BASIN WASTEWATER PROJECTS</b>								
8 Little Elm Trunk Sewer, North East Extension	-	-	300,000	-	1,100,000	-	-	1,400,000
9 Little Elm Lift Station and Force Main, Phase I	-	-	-	-	-	-	3,600,000	3,600,000
<b>SANITARY SEWER EVALUATION SURVEYS AND PROJECTS</b>								
10 Sanitary Sewer Evaluation Surveys and Projects	6,300,000	-	-	2,500,000	9,650,000	5,700,000	3,150,000	27,300,000
<b>WASTEWATER TREATMENT PLANT PROJECTS</b>								
11 Doshier Wastewater Treatment Plant Expansion	-	-	-	15,000,000	-	-	-	15,000,000
12 Temple-Belton Wastewater Treatment Plant Expansion, Phase II	-	24,500,000	-	-	-	-	-	24,500,000
13 Utilities Project Contingency	514,000	750,000	400,000	320,000	170,000	-	1,500,000	3,654,000
<b>TOTAL WASTEWATER PROJECTS FUNDED BY UR BONDS</b>	<b>\$ 16,014,000</b>	<b>\$ 25,250,000</b>	<b>\$ 5,200,000</b>	<b>\$ 23,820,000</b>	<b>\$ 17,780,000</b>	<b>\$ 5,700,000</b>	<b>\$ 14,250,000</b>	<b>\$ 108,014,000</b>

# REINVESTMENT ZONE NO. 1 DESCRIPTION

On January 1, 1983 the City of Temple established the Tax Increment Reinvestment Zone (TIRZ) on approximately 1,940 acres for a 40-year period. Today the life of the TIRZ has been extended to 2062 and consists of approximately 23.46 square miles (31.2% of the Temple city limits), including areas like Downtown and the Temple Medical and Education District (TMED). The inclusion of these areas has allowed the TIRZ to envision and complete significant improvements in these areas that have positively impacted connectivity of residents to businesses and services.

In FY 2019, the Temple Reinvestment Zone re-prioritized its goals through the creation of the Quality of Life 2030 Master Plan. This updated Master Plan focuses on the core principles of economic prosperity, place making, connectivity, and public well-being. All projects within the Master Plan are prioritized and funded based on these core principles.



## REINVESTMENT ZONE NO. 1 DESCRIPTION

As discussed in the Mobility Section, the Outer Loop will ultimately create a new Major Arterial Loop around Temple, connecting regional employment centers to neighborhoods and interstate commerce. The center sections in West Temple have been recently completed while the southern sections are planned for in the mobility funding schedule. The northern sections connect the Industrial Park to IH-35 and fall within the TIRZ making them a priority of the Master Plan.

**Line 1 – Outer Loop North, Phase III - IH-35 to Wendland at \$15,825,000**

The perception of travelers along IH-35 through Temple had been one of concrete barriers, industrial yards and fast food establishments. However, TxDOT recent completed an expansion of the highway through town. This new configuration offers opportunities to green-scape the remaining right-of-way at the Adams Avenue and Central Avenue overpass intersections providing a much more inviting image to travelers and locals alike.

**Line 3– East/West Gateway at \$3,340,000**

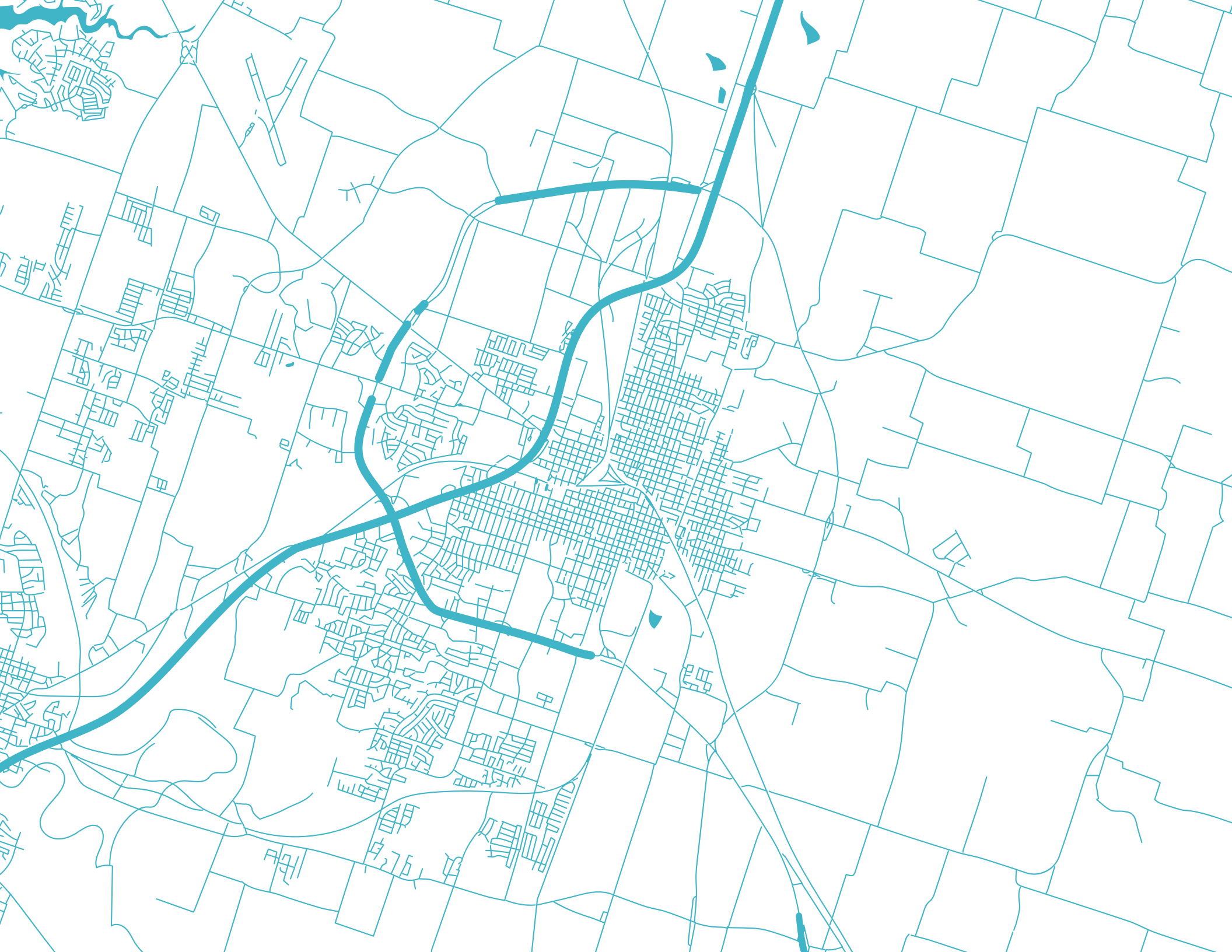
Place making prioritizes people and human experiences to ensure that our communities are more inclusive, resilient, and economically sustainable over time. The redesign of Avenue C includes a continuous trail to accommodate both pedestrians and bicyclists with enhanced lighting for increased safety and street trees to improve the aesthetics along this corridor. These improvements will provide both vehicular and pedestrian access to key amenities within the neighborhood such as Ferguson, Wilson, and Jeff Hamilton parks and to destinations in close proximity to the neighborhood. This area will see a revitalization in community and affordable, quality housing sparked from this new infrastructure.

**Line 2 – Avenue C from Main Street to 24th Street at \$6,500,000**

**Line 4 – 24th Street Reconstruction at \$2,545,000**

REINVESTMENT ZONE NO.1 PROJECTS		FY 2022
1	Outer Loop North, Phase III - IH-35 to Wendland	\$ 15,825,000
2	Avenue C from Main Street to 24th Street	6,500,000
3	East/West Gateway	3,430,000
4	24th Street Reconstruction	2,545,000
<b>TOTAL PROJECTS FUNDED BY RZ BONDS</b>		<b>\$ 28,300,000</b>







# COMBINED BONDED DEBT



## SCHEDULE OF OUTSTANDING DEBT BY TYPE - ALL FUNDS

Description	Outstanding 9/30/2021	Principal		Outstanding 9/30/2022	Interest Payments
		Additions	Reductions		
<b>Tax Supported Debt</b>					
General Obligations	\$ 64,030,000	\$ -	\$ 6,500,000	\$ 57,530,000	\$ 2,835,095
Certificate of Obligations	155,460,000	45,150,000	5,730,000	194,880,000	5,305,232
Contractual Obligations	6,770,000	2,585,000	1,190,000	8,165,000	221,138
<b>Total Tax Supported Debt</b>	<b>226,260,000</b>	<b>47,735,000</b>	<b>13,420,000</b>	<b>260,575,000</b>	<b>8,361,465</b>
<b>Notes Payable</b>					
Capital Lease - Golf Course - 2017	105,123	-	105,123	-	1,025
Capital Lease - Golf Course - 2019	3,241	-	3,241	-	23
Capital Lease - Police Equipment - 2019	413,008	-	203,482	209,526	12,266
Energy Program - 2020	1,552,188	-	110,115	1,442,073	15,110
Energy Program - Hotel/Motel - 2020	837,314	-	59,401	777,913	8,151
Capital Lease - Copiers - 2021	-	288,415	70,553	217,862	5,620
Capital Lease - Hotel/Motel - Copiers - 2021	-	13,345	3,265	10,080	260
Capital Lease - Golf Course - 2021	-	455,540	63,469	392,071	13,031
<b>Total Notes Payable</b>	<b>2,910,874</b>	<b>757,300</b>	<b>618,649</b>	<b>3,049,525</b>	<b>55,486</b>
<b>Water &amp; Wastewater Fund</b>					
General Obligations	31,180,000	-	3,990,000	27,190,000	1,389,350
Revenue Bonds	168,210,000	28,650,000	5,706,000	191,154,000	6,514,634
Notes Payable	177,372	28,218	19,487	186,103	2,277
<b>Total Water &amp; Wastewater Fund</b>	<b>199,567,372</b>	<b>28,678,218</b>	<b>9,715,487</b>	<b>218,530,103</b>	<b>7,906,261</b>
<b>Reinvestment Zone No. 1</b>					
General Obligations	18,995,000	-	2,685,000	16,310,000	339,594
Certificate of Obligations	4,005,000	-	1,285,000	2,720,000	148,082
Revenue Bonds	69,850,000	28,100,000	2,250,000	95,700,000	2,773,356
<b>Total Reinvestment Zone No. 1</b>	<b>92,850,000</b>	<b>28,100,000</b>	<b>6,220,000</b>	<b>114,730,000</b>	<b>3,261,032</b>
<b>Total Debt - All Funds</b>	<b>\$ 521,588,246</b>	<b>\$ 105,270,518</b>	<b>\$ 29,974,136</b>	<b>\$ 596,884,628</b>	<b>\$ 19,584,244</b>

## COMPUTATION OF LEGAL DEBT MARGIN

Statutes of the State of Texas (Article 1028) limit the maximum amount that a city can designate for debt service to \$2.50 per \$100 of assessed valuation. However, under City Charter, a limitation on taxes levied for general municipal operating purposes and for the purpose of paying interest and providing a proper sinking fund for paying the outstanding bonds and other obligations of the City, issued for municipal purposes, and any such future bonds or obligations which may be authorized, may not exceed \$1.20 per \$100 assessed valuation.

		TAX RATE			
		FISCAL YEAR	M & O	I & S	TOTAL
Assessed value, 2021/202 tax roll	\$5,399,698,579	2013	\$ 0.3300	\$0.2564	\$0.5864
Limit on amount designated for debt service per \$100 assessed valuation	x \$1.20	2014	0.3324	0.2540	0.5864
Legal debt service limit	<u>\$64,796,383</u>	2015	0.3300	0.2564	0.5864
Actual amount to be expended by Debt Service Fund for general obligation debt service during the year ended September 30, 2020	<u>\$18,494,249</u>	2016	0.3234	0.3064	0.6298
		2017	0.3142	0.3430	0.6572
		2018	0.3142	0.3630	0.6772
		2019	0.2982	0.3630	0.6612
		2020	0.3097	0.3630	0.6727
		2021	0.3000	0.3525	0.6525
		2022	0.3000	0.3425	0.6425

SCHEDULE OF TAX SUPPORTED DEBT BY TYPE

Description	Outstanding 9/30/2021	Principal		Outstanding 9/30/2022	Interest Payments
		Additions	Reduction		
<b>General Obligations</b>					
General Obligation Refunding Bonds, Series 2012	\$ 2,480,000	\$ -	\$ 815,000	\$ 1,665,000	\$ 124,000
General Obligation Refunding Bonds, Series 2014	8,625,000	-	1,435,000	7,190,000	399,600
General Obligation Refunding & Improvement Bonds, Series 2015	25,190,000	-	1,050,000	24,140,000	1,093,500
General Obligation Refunding Bonds, Series 2016	7,305,000	-	780,000	6,525,000	292,500
General Obligation Refunding Bonds, Series 2017	17,380,000	-	1,045,000	16,335,000	794,950
General Obligation Refunding Bonds, Series 2019	2,370,000	-	1,375,000	995,000	118,500
General Obligation Refunding Bonds, Series 2020	680,000	-	-	680,000	12,045
	<u>64,030,000</u>	<u>-</u>	<u>6,500,000</u>	<u>57,530,000</u>	<u>2,835,095</u>
<b>Certificate of Obligations</b>					
Certificates of Obligation, Series 2012	6,850,000	-	475,000	6,375,000	191,430
Certificates of Obligation, Taxable Series 2012	3,765,000	-	290,000	3,475,000	115,470
Certificates of Obligation, Series 2014	18,385,000	-	545,000	17,840,000	527,512
Certificates of Obligation, Series 2016	15,850,000	-	325,000	15,525,000	740,950
Certificates of Obligation, Series 2017	24,805,000	-	345,000	24,460,000	896,388
Certificates of Obligation, Series 2017	3,190,000	-	145,000	3,045,000	119,669
Certificates of Obligation, Series 2017	240,000	-	240,000	-	12,000
Certificates of Obligation, Series 2017	505,000	-	245,000	260,000	25,250
Certificates of Obligation, Series 2019	14,995,000	-	620,000	14,375,000	429,800
Certificates of Obligation, Series 2020	14,135,000	-	625,000	13,510,000	324,250
Certificates of Obligation, Series 2020	3,925,000	-	165,000	3,760,000	89,300
Certificates of Obligation, Series 2021	44,780,000	-	1,580,000	43,200,000	1,689,918
Certificates of Obligation, Series 2021	4,035,000	-	130,000	3,905,000	143,295
Certificates of Obligation, Series 2022	-	43,330,000	-	43,330,000	-
Certificates of Obligation, Series 2022	-	1,820,000	-	1,820,000	-
	<u>155,460,000</u>	<u>45,150,000</u>	<u>5,730,000</u>	<u>194,880,000</u>	<u>5,305,232</u>
<b>Contractual Obligations</b>					
Limited Tax Notes, Series 2016	585,000	-	290,000	295,000	8,624
Limited Tax Notes, Series 2019	885,000	-	165,000	720,000	32,050
Limited Tax Notes, Series 2020	2,370,000	-	360,000	2,010,000	77,900
Limited Tax Notes, Series 2021	2,930,000	-	375,000	2,555,000	102,564
Limited Tax Notes, Series 2022	-	2,585,000	-	2,585,000	-
	<u>6,770,000</u>	<u>2,585,000</u>	<u>1,190,000</u>	<u>8,165,000</u>	<u>221,138</u>
	<b>\$ 226,260,000</b>	<b>\$ 47,735,000</b>	<b>\$ 13,420,000</b>	<b>\$ 260,575,000</b>	<b>\$ 8,361,465</b>

## TAX DATA AND GENERAL OBLIGATION BOND BALANCE

Property value and assessed value are both based on 100% of the market value. The rate is \$0.6425 per \$100 valuation divided as follows:

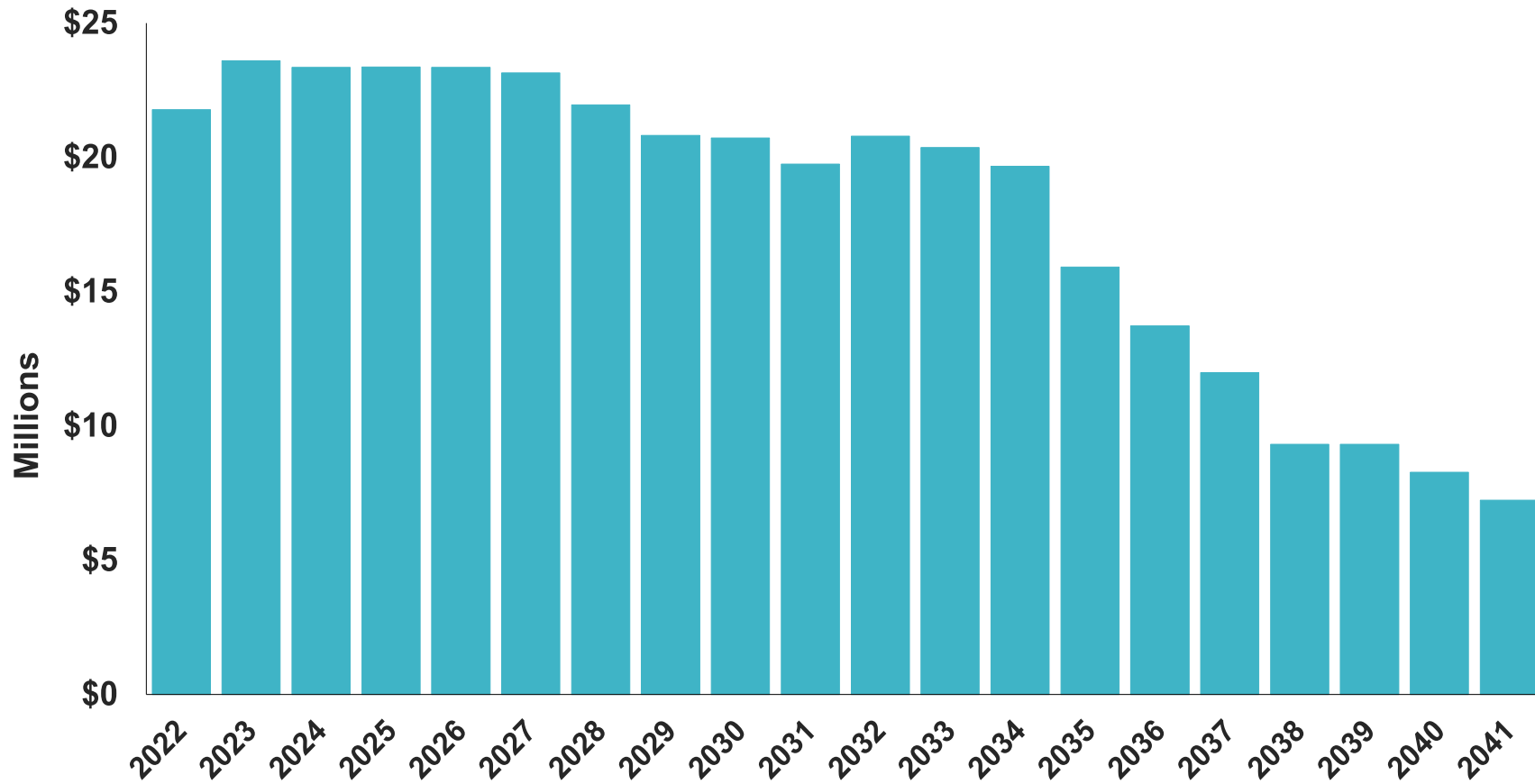
Interest and Sinking Fund Tax Rate	\$0.3425
Maintenance and Operations Tax Rate	<u>0.3000</u>
TOTAL	<u><u>\$0.6425</u></u>

**BONDS OUTSTANDING:**

2012 - General Obligation Refunding Bonds, Mature 2024	\$ 2,480,000
2012 - Certificates of Obligation, Mature 2033	6,850,000
2012 - Certificates of Obligation, Taxable Series, Mature 2032	3,765,000
2014 - General Obligation Refunding Bonds, Mature 2026	8,625,000
2014 - Certificates of Obligation, Mature 2034	18,385,000
2015 - General Obligation Refunding & Improvement Bonds, Mature 2035	25,190,000
2016 - Certificates of Obligation, Mature 2036	15,850,000
2016 - General Obligation Refunding Bonds, Mature 2029	7,305,000
2016 - Limited Tax Notes, Mature 2023	585,000
2017 - Certificates of Obligation,[TCIP] Mature 2037	24,805,000
2017 - Certificates of Obligation, [Drainage] Mature 2037	3,190,000
2017 - Certificates of Obligation,[Public Safety] Mature 2022	240,000
2017 - Certificates of Obligation,[Sanitation] Mature 2023	505,000
2017 - General Obligation Refunding Bonds, Mature 2034	17,380,000
2019 - General Obligation Refunding Bonds, Mature 2023	2,370,000
2019 - Certificates of Obligation, Mature 2039	14,995,000
2019 - Limited Tax Notes, Mature 2026	885,000
2020 - General Obligation Refunding Bonds, Mature 2031	680,000
2020 - Certificates of Obligation, Mature 2040	3,925,000
2020 - Certificates of Obligation, Mature 2040	14,135,000
2020 - Limited Tax Notes, Mature 2027	2,370,000
2021 - Certificates of Obligation, Mature 2041	44,780,000
2021 - Certificates of Obligation, Mature 2041	4,035,000
2021 - Limited Tax Notes, Mature 2028	<u>2,930,000</u>
BONDS OUTSTANDING 10/1/2021	226,260,000
Principal Retirements Through 9/30/2022	(13,420,000)
Principal Additions Through 9/30/2022	<u>47,735,000</u>
TOTAL BONDS OUTSTANDING 9/30/2022	260,575,000
Sinking Fund Balance as of 9/30/2022	<u>(303,617)</u>
NET BALANCE OF BONDS OUTSTANDING	<u><u>\$ 260,271,383</u></u>

## TAX DATA AND GENERAL OBLIGATION BOND BALANCE

DEBT SERVICE REQUIREMENTS  
PRINCIPAL & INTEREST



TAX SUPPORTED DEBT – AMORTIZATION SCHEDULE OF OUTSTANDING DEBT

	2012 Series General Obligation Refunding (2.00-5.00%) \$2,480,000		2012 Series Cert of Obligations (2.00-3.00%) \$6,850,000		2012 Taxable Series Cert of Obligations (1.50-3.50%) \$3,765,000		2014 Series General Obligation Refunding (2.00-5.00%) \$8,625,000	
Due	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 815,000	\$ 124,000	\$ 475,000	\$ 191,430	\$ 290,000	\$ 115,470	\$ 1,435,000	\$ 399,600
2023	865,000	83,250	490,000	181,930	295,000	106,770	1,505,000	327,850
2024	800,000	40,000	505,000	172,130	305,000	99,396	1,580,000	252,600
2025	-	-	520,000	161,400	315,000	91,388	2,520,000	189,400
2026	-	-	540,000	145,800	325,000	82,726	1,585,000	63,400
2027	-	-	555,000	129,600	335,000	73,382	-	-
2028	-	-	575,000	112,950	350,000	63,332	-	-
2029	-	-	595,000	95,700	365,000	52,396	-	-
2030	-	-	615,000	77,850	380,000	40,716	-	-
2031	-	-	635,000	59,400	395,000	28,176	-	-
2032	-	-	660,000	40,350	410,000	14,350	-	-
2033	-	-	685,000	20,550	-	-	-	-
2034	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-
	<b>\$ 2,480,000</b>	<b>\$ 247,250</b>	<b>\$ 6,850,000</b>	<b>\$ 1,389,090</b>	<b>\$ 3,765,000</b>	<b>\$ 768,102</b>	<b>\$ 8,625,000</b>	<b>\$ 1,232,850</b>

Continued

TAX SUPPORTED DEBT – AMORTIZATION SCHEDULE OF OUTSTANDING DEBT

	2014 Series Cert of Obligations (1.00%-3.00%) \$18,385,000		2015 Series GO Refunding & Improvement (2.00%-5.00%) \$25,190,000		2016 Series Cert of Obligations (2.00%-5.00%) \$15,850,000		2016 Series General Obligation Refunding (2.00%-5.00%) \$7,305,000	
Due	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 545,000	\$ 527,512	\$ 1,050,000	\$ 1,093,500	\$ 325,000	\$ 740,950	\$ 780,000	\$ 292,500
2023	950,000	511,164	1,095,000	1,052,500	400,000	734,450	800,000	276,900
2024	1,295,000	482,662	1,195,000	1,008,700	855,000	726,450	830,000	256,700
2025	1,335,000	443,812	1,245,000	960,900	900,000	683,700	870,000	223,500
2026	1,380,000	413,776	2,340,000	911,100	940,000	638,700	920,000	180,000
2027	1,425,000	379,276	3,235,000	817,500	990,000	591,700	980,000	134,000
2028	1,475,000	343,650	3,375,000	688,100	1,040,000	542,200	1,035,000	85,000
2029	1,520,000	299,400	1,455,000	553,100	1,090,000	490,200	1,090,000	43,600
2030	1,575,000	253,800	1,510,000	494,900	1,145,000	435,700	-	-
2031	1,630,000	206,550	1,575,000	434,500	1,205,000	378,450	-	-
2032	1,690,000	157,650	1,650,000	355,750	1,265,000	318,200	-	-
2033	1,750,000	106,950	1,735,000	273,250	1,325,000	254,950	-	-
2034	1,815,000	54,450	1,820,000	186,500	1,390,000	188,700	-	-
2035	-	-	1,910,000	95,500	1,460,000	119,200	-	-
2036	-	-	-	-	1,520,000	60,800	-	-
2037	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-
	<b>\$ 18,385,000</b>	<b>\$ 4,180,652</b>	<b>\$ 25,190,000</b>	<b>\$ 8,925,800</b>	<b>\$ 15,850,000</b>	<b>\$ 6,904,350</b>	<b>\$ 7,305,000</b>	<b>\$ 1,492,200</b>

Continued



TAX SUPPORTED DEBT – AMORTIZATION SCHEDULE OF OUTSTANDING DEBT

	2016 Series Limited Tax Notes (1.96%) \$585,000		2017 Series Cert of Obligations (3.00%-5.00%) \$24,805,000		2017 Series Cert of Obligations (3.00%-5.00%) \$3,190,000		2017 Series Cert of Obligations (3.00%-5.00%) \$240,000	
Due	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 290,000	\$ 8,624	\$ 345,000	\$ 896,388	\$ 145,000	\$ 119,669	\$ 240,000	\$ 12,000
2023	295,000	2,891	360,000	879,138	150,000	112,419	-	-
2024	-	-	1,145,000	861,138	155,000	104,919	-	-
2025	-	-	1,200,000	803,888	165,000	97,169	-	-
2026	-	-	1,260,000	743,888	175,000	88,919	-	-
2027	-	-	1,320,000	680,888	180,000	80,169	-	-
2028	-	-	1,375,000	628,088	190,000	72,969	-	-
2029	-	-	1,725,000	573,088	195,000	65,369	-	-
2030	-	-	1,780,000	521,338	205,000	59,519	-	-
2031	-	-	1,850,000	450,138	210,000	51,319	-	-
2032	-	-	1,925,000	376,138	220,000	42,919	-	-
2033	-	-	1,980,000	318,388	225,000	36,319	-	-
2034	-	-	2,040,000	258,988	235,000	29,569	-	-
2035	-	-	2,105,000	197,788	240,000	22,519	-	-
2036	-	-	2,165,000	134,638	245,000	15,319	-	-
2037	-	-	2,230,000	69,688	255,000	7,969	-	-
2038	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-
	<b>\$ 585,000</b>	<b>\$ 11,515</b>	<b>\$ 24,805,000</b>	<b>\$ 8,393,600</b>	<b>\$ 3,190,000</b>	<b>\$ 1,007,050</b>	<b>\$ 240,000</b>	<b>\$ 12,000</b>

Continued

TAX SUPPORTED DEBT – AMORTIZATION SCHEDULE OF OUTSTANDING DEBT

	2017 Series Cert of Obligations (3.00%-5.00%) \$505,000		2017 Series General Obligation Refunding (4.00%-5.00%) \$17,380,000		2019 Series General Obligation Refunding (2.00% - 4.00%) \$2,370,000		2019 Series Cert of Obligations (2.00% - 4.00%) \$14,995,000	
Due	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 245,000	\$ 25,250	\$ 1,045,000	\$ 794,950	\$ 1,375,000	\$ 118,500	\$ 620,000	\$ 429,800
2023	260,000	13,000	1,085,000	753,150	995,000	49,750	645,000	405,000
2024	-	-	1,130,000	709,750	-	-	670,000	379,200
2025	-	-	1,185,000	653,250	-	-	695,000	352,400
2026	-	-	1,245,000	594,000	-	-	725,000	324,600
2027	-	-	2,255,000	531,750	-	-	750,000	295,600
2028	-	-	1,130,000	419,000	-	-	780,000	265,600
2029	-	-	1,480,000	362,500	-	-	815,000	234,400
2030	-	-	1,550,000	288,500	-	-	845,000	201,800
2031	-	-	-	211,000	-	-	865,000	184,900
2032	-	-	1,690,000	211,000	-	-	880,000	167,600
2033	-	-	1,760,000	143,400	-	-	900,000	150,000
2034	-	-	1,825,000	73,000	-	-	915,000	132,000
2035	-	-	-	-	-	-	935,000	112,556
2036	-	-	-	-	-	-	955,000	91,519
2037	-	-	-	-	-	-	975,000	70,032
2038	-	-	-	-	-	-	1,000,000	48,094
2039	-	-	-	-	-	-	1,025,000	24,344
2040	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-
	<b>\$ 505,000</b>	<b>\$ 38,250</b>	<b>\$ 17,380,000</b>	<b>\$ 5,745,250</b>	<b>\$ 2,370,000</b>	<b>\$ 168,250</b>	<b>\$ 14,995,000</b>	<b>\$ 3,869,445</b>

Continued

TAX SUPPORTED DEBT – AMORTIZATION SCHEDULE OF OUTSTANDING DEBT

	2019 Series Limited Tax Notes (2.00%-3.125%) \$885,000		2020 Series General Obligation Refunding (2.00% - 4.00%) \$680,000		2020 Series Cert of Obligations (2.00% - 3.15%) \$14,135,000		2020 Series Cert of Obligations (2.00% - 3.00%) \$3,925,000	
Due	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 165,000	\$ 32,050	\$ -	\$ 12,045	\$ 625,000	\$ 324,250	\$ 165,000	\$ 89,300
2023	170,000	27,100	-	12,045	645,000	305,500	170,000	84,350
2024	175,000	22,000	-	12,045	670,000	286,150	175,000	79,250
2025	185,000	15,000	-	12,045	690,000	266,050	180,000	74,000
2026	190,000	7,600	-	12,045	700,000	252,250	180,000	70,400
2027	-	-	5,000	10,045	715,000	238,250	185,000	66,800
2028	-	-	5,000	11,983	740,000	216,800	190,000	61,250
2029	-	-	5,000	11,911	760,000	194,600	195,000	55,550
2030	-	-	5,000	11,832	785,000	171,800	205,000	49,700
2031	-	-	660,000	11,748	795,000	156,100	210,000	45,600
2032	-	-	-	-	815,000	140,200	210,000	41,400
2033	-	-	-	-	825,000	123,900	215,000	37,200
2034	-	-	-	-	845,000	107,400	220,000	32,900
2035	-	-	-	-	865,000	90,500	225,000	28,500
2036	-	-	-	-	705,000	73,200	230,000	24,000
2037	-	-	-	-	715,000	59,100	235,000	19,400
2038	-	-	-	-	730,000	44,800	240,000	14,700
2039	-	-	-	-	745,000	30,200	245,000	9,900
2040	-	-	-	-	765,000	15,300	250,000	5,000
2041	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-
	<b>\$ 885,000</b>	<b>\$ 103,750</b>	<b>\$ 680,000</b>	<b>\$ 117,744</b>	<b>\$ 14,135,000</b>	<b>\$ 3,096,350</b>	<b>\$ 3,925,000</b>	<b>\$ 889,200</b>

Continued

TAX SUPPORTED DEBT – AMORTIZATION SCHEDULE OF OUTSTANDING DEBT

	2020 Series Limited Tax Notes (2.00% - 4.00%) \$2,370,000		2021 Series Cert of Obligations (3.00% - 3.25%) \$44,780,000		2021 Series Cert of Obligations (3.00% - 3.25%) \$4,035,000		2021 Series Limited Tax Notes (1.25% - 1.50%) \$2,930,000	
Due	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 360,000	\$ 77,900	\$ 1,580,000	\$ 1,689,918	\$ 130,000	\$ 143,295	\$ 375,000	\$ 102,564
2023	375,000	63,500	1,095,000	1,569,700	140,000	133,300	390,000	88,450
2024	385,000	48,500	990,000	1,514,950	145,000	126,300	400,000	76,600
2025	405,000	33,100	985,000	1,465,450	155,000	119,050	415,000	62,300
2026	420,000	16,900	1,030,000	1,416,200	165,000	111,300	430,000	45,400
2027	425,000	8,500	955,000	1,364,700	170,000	103,050	450,000	27,800
2028	-	-	1,425,000	1,316,950	180,000	94,550	470,000	9,400
2029	-	-	2,285,000	1,245,700	190,000	85,550	-	-
2030	-	-	2,400,000	1,131,450	200,000	76,050	-	-
2031	-	-	2,520,000	1,011,450	205,000	66,050	-	-
2032	-	-	2,645,000	885,450	210,000	61,950	-	-
2033	-	-	2,725,000	806,100	215,000	57,750	-	-
2034	-	-	2,805,000	724,350	220,000	53,450	-	-
2035	-	-	2,890,000	640,200	225,000	49,050	-	-
2036	-	-	2,980,000	553,500	230,000	44,550	-	-
2037	-	-	2,915,000	464,100	235,000	37,650	-	-
2038	-	-	3,000,000	376,650	245,000	30,600	-	-
2039	-	-	3,090,000	286,650	250,000	23,250	-	-
2040	-	-	3,185,000	193,950	260,000	15,750	-	-
2041	-	-	3,280,000	98,400	265,000	7,950	-	-
2042	-	-	-	-	-	-	-	-
	<b>\$ 2,370,000</b>	<b>\$ 248,400</b>	<b>\$ 44,780,000</b>	<b>\$ 18,755,818</b>	<b>\$ 4,035,000</b>	<b>\$ 1,440,445</b>	<b>\$ 2,930,000</b>	<b>\$ 412,514</b>

Continued

TAX SUPPORTED DEBT – AMORTIZATION SCHEDULE OF OUTSTANDING DEBT

	2022 Series Cert of Obligations (3.00% - 3.25%) \$43,330,000		2022 Series Cert of Obligations (3.00% - 3.25%) \$1,820,000		2022 Series Limited Tax Notes (1.25% - 1.50%) \$2,585,000	
Due	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2023	260,000	1,841,525	55,000	73,125	325,000	99,938
2024	845,000	1,292,100	60,000	64,750	340,000	81,900
2025	875,000	1,266,750	65,000	61,750	355,000	69,700
2026	895,000	1,240,500	70,000	58,500	365,000	55,300
2027	925,000	1,213,650	70,000	55,000	385,000	40,300
2028	950,000	1,185,900	75,000	51,500	400,000	24,600
2029	980,000	1,157,400	80,000	47,750	415,000	8,300
2030	2,445,000	1,128,000	85,000	43,750	-	-
2031	2,520,000	1,054,650	85,000	39,500	-	-
2032	2,600,000	979,050	90,000	35,250	-	-
2033	2,675,000	901,050	95,000	32,550	-	-
2034	2,755,000	820,800	95,000	29,700	-	-
2035	2,835,000	738,150	100,000	26,850	-	-
2036	2,920,000	653,100	105,000	23,850	-	-
2037	3,010,000	565,500	105,000	20,700	-	-
2038	2,985,000	475,200	110,000	17,550	-	-
2039	3,075,000	385,650	115,000	14,250	-	-
2040	3,165,000	293,400	115,000	10,800	-	-
2041	3,260,000	198,450	120,000	7,350	-	-
2042	3,355,000	100,650	125,000	3,750	-	-
	<b>\$ 43,330,000</b>	<b>\$ 17,491,475</b>	<b>\$ 1,820,000</b>	<b>\$ 718,225</b>	<b>\$ 2,585,000</b>	<b>\$ 380,038</b>

Continued

TAX SUPPORTED DEBT – AMORTIZATION SCHEDULE OF OUTSTANDING DEBT

Due	Total All Series Outstanding Principal Balance	Annual Requirements		
		Principal	Interest	Total P & I
2022	\$260,575,000	13,420,000	8,361,464	21,781,464
2023	246,760,000	13,815,000	9,788,694	23,603,694
2024	232,110,000	14,650,000	8,698,189	23,348,189
2025	216,850,000	15,260,000	8,106,001	23,366,001
2026	200,970,000	15,880,000	7,473,303	23,353,303
2027	184,660,000	16,310,000	6,841,959	23,151,959
2028	168,900,000	15,760,000	6,193,821	21,953,821
2029	153,660,000	15,240,000	5,576,513	20,816,513
2030	137,930,000	15,730,000	4,986,704	20,716,704
2031	122,570,000	15,360,000	4,389,530	19,749,530
2032	105,610,000	16,960,000	3,827,256	20,787,256
2033	88,500,000	17,110,000	3,262,356	20,372,356
2034	71,520,000	16,980,000	2,691,806	19,671,806
2035	57,730,000	13,790,000	2,120,813	15,910,813
2036	45,675,000	12,055,000	1,674,475	13,729,475
2037	35,000,000	10,675,000	1,314,139	11,989,139
2038	26,690,000	8,310,000	1,007,594	9,317,594
2039	18,145,000	8,545,000	774,244	9,319,244
2040	10,405,000	7,740,000	534,200	8,274,200
2041	11,220,000	6,925,000	312,150	7,237,150
2042	6,925,000	3,480,000	104,400	3,584,400
		<b>\$ 273,995,000</b>	<b>\$ 88,039,612</b>	<b>\$ 362,034,612</b>

## TAX SUPPORTED DEBT PURPOSES

### 2012 – General Obligation Refunding Bonds

**\$6,245,000, Mature 2024**

Proceeds used for partial refunding of 2002 Certificates of Obligation and 2003 General Obligation Refunding & Improvements Bonds.

### 2012 – Certificates of Obligation

**\$9,420,000, Mature 2033**

Proceeds used for constructing, improving, extending, expanding upgrading and/or developing streets, bridges, sidewalks, intersections, traffic signalization and other traffic improvement projects and related utility and rail relocation costs, drainage improvements and purchasing necessary rights-of-way.

### 2012 – Certificates of Obligation, Taxable

**\$4,645,000, Mature 2032**

Proceeds used for permitting, construction, land acquisition and other costs related to the expansion of the City’s landfill.

### 2014 – General Obligation Refunding Bonds

**\$14,760,000, Mature 2026**

Proceeds used for partial refunding of 2005 General Obligation Refunding Bonds, 2006 Certificates of Obligation, 2008A Certificates of Obligation, and 2008 General Obligation Bonds.

### 2014 – Certificates of Obligation,

**\$21,230,000, Mature 2028**

Proceeds used for constructing, improving, extending, expanding upgrading and/or developing streets, bridges, sidewalks, intersections, traffic signalization and other traffic improvement projects and related utility and rail relocation costs, drainage improvements and purchasing necessary rights-of-way.

### 2015 – General Obligation Refunding & Improvement Bonds

**\$32,100,000, Mature 2035**

Proceeds used for partial refunding of 2008 General Obligation Bonds and 2008 Certificates of Obligation, upgrades to neighborhood parks, three new community parks, upgrades to athletic facilities and recreations centers, construction of a deep water pool at the water park, and construction on an athletic center.

### 2016 – Certificates of Obligation

**\$18,285,000, Mature 2036**

Proceeds used for constructing, improving, extending, expanding upgrading and/or developing streets, bridges, sidewalks, intersections, traffic signalization and other traffic improvement projects and related utility and rail relocation costs, drainage improvements and purchasing necessary rights-of-way.

### 2016 – General Obligation Refunding Bonds

**\$9,500,000, Mature 2029**

Proceeds used for partial refunding of 2009 General Obligation Bonds.

### 2016 – Limited Tax Notes

**\$1,955,000, Mature 2023**

Proceeds used for solid waste equipment and major building repairs.

### 2017 – Certificates of Obligation

**\$33,900,000, Mature 2037**

#### 2017 - Certificates of Obligation

\$	27,665,000	[TCIP] Mature 2037
\$	3,735,000	[Drainage] Mature 2037
\$	1,100,000	[Public Safety] Mature 2022
\$	1,400,000	[Sanitation] Mature 2023
\$	<u>33,900,000</u>	

Proceeds used for constructing, improving, extending, expanding upgrading and/or developing streets, bridges, sidewalks, intersections, traffic signalization and other traffic improvement projects, related utility and rail relocation costs, drainage improvements and purchasing necessary rights-of-way, drainage improvement projects, public safety radios, and sanitation equipment.

### 2017 – General Obligation Refunding Bonds

**\$17,780,000, Mature 2034**

Proceeds used for partial refunding of 2012 Pass-Through Revenue & Limited Tax Bonds.

## TAX SUPPORTED DEBT PURPOSES

### 2019 – General Obligation Refunding Bonds

**\$4,880,000, Mature 2023**

Proceeds used for partial refunding of 2011 General Obligation Refunding Bonds.

### 2019 – Certificates of Obligation

**\$16,510,000, Mature 2039**

Proceeds used for constructing, improving, extending, expanding upgrading and/or developing streets, bridges, sidewalks, intersections, traffic signalization and other traffic improvement projects and related utility and rail relocation costs, and purchasing necessary rights-of-way.

### 2019 – Limited Tax Notes

**\$1,300,000, Mature 2026**

Proceeds used for solid waste and public safety equipment.

### 2020 – General Obligation Refunding Bonds

**\$685,000, Mature 2031**

Proceeds used for partial refunding of 2012 Pass-Through Revenue & Limited Tax Bonds.

### 2020 – Certificates of Obligation

**\$16,840,000, Mature 2040**

Proceeds used for constructing, improving, extending, expanding upgrading and/or developing streets, bridges, sidewalks, intersections, traffic signalization and other traffic improvement projects and related utility and rail relocation costs, facility improvements, and purchasing necessary rights-of-way.

### 2020 – Certificates of Obligation

**\$4,095,000, Mature 2040**

Proceeds used for drainage improvements and purchasing necessary rights-of-way.

### 2021 – Certificates of Obligation

**\$44,780,000, Mature 2041**

Proceeds used for constructing, improving, extending, expanding upgrading and/or developing streets, bridges, sidewalks, intersections, traffic signalization and other traffic improvement projects and related utility and rail relocation costs, facility improvements, and purchasing necessary rights-of-way.

### 2021 – Certificates of Obligation

**\$4,035,000, Mature 2041**

Proceeds used for drainage improvements and purchasing necessary rights-of-way.

### 2021 – Limited Tax Notes

**\$2,930,000, Mature 2028**

Proceeds used for solid waste vehicles, street and signal heavy equipment, and parks equipment.

### 2022 – Certificates of Obligation

**\$43,330,000, Mature 2042**

Proceeds used for constructing, improving, extending, expanding upgrading and/or developing streets, bridges, sidewalks, intersections, traffic signalization and other traffic improvement projects and related utility and rail relocation costs, facility improvements, and purchasing necessary rights-of-way.

### 2022 – Certificates of Obligation

**\$1,820,000, Mature 2042**

Proceeds used for drainage improvements and purchasing necessary rights-of-way.

### 2022 – Limited Tax Notes

**\$2,585,000, Mature 2029**

Proceeds used for solid waste vehicles, street and signal heavy equipment, and parks equipment.



## SCHEDULE OF NOTES PAYABLE BY TYPE

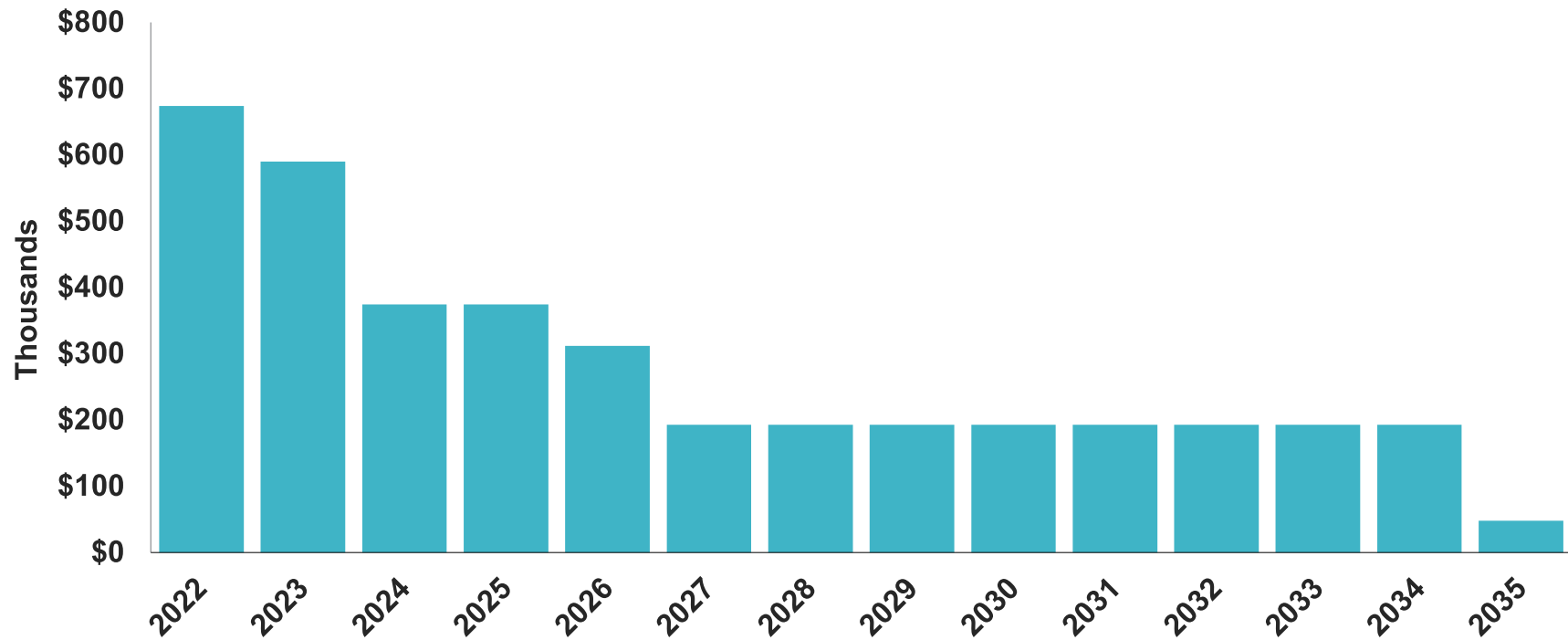
Description	Outstanding 9/30/2021	Principal		Outstanding 9/30/2022	Interest Payments
		Additions	Reduction		
<b>Notes Payable</b>					
Capital Lease - Golf Course - 2017	\$ 105,123	\$ -	\$ 105,123	\$ -	\$ 1,025
Capital Lease - Golf Course - 2019	3,241	-	3,241	-	23
Capital Lease - Police Equipment - 2019	413,008	-	203,482	209,526	12,266
Energy Program - 2020	1,552,188	-	110,115	1,442,073	15,110
Energy Program-Hotel/Motel - 2020	837,314	-	59,401	777,913	8,151
Capital Lease - Copiers - 2021	-	288,415	70,553	217,862	5,620
Capital Lease - Hotel/Motel Copiers - 2021	-	13,345	3,265	10,080	260
Capital Lease - Golf Course - 2021	-	455,540	63,469	392,071	13,031
	<b>\$ 2,910,874</b>	<b>\$ 757,300</b>	<b>\$ 618,649</b>	<b>\$ 3,049,525</b>	<b>\$ 55,486</b>

## NOTES PAYABLE BALANCE

<u>ISSUE</u>	<u>Principal Balance</u>
Capital Lease-Golf Course - Issued \$282,050, Rate 4.20%, Date of Maturity 2021	\$ 105,123
Capital Lease-Golf Course - Issued \$48,470, Rate 4.20%, Date of Maturity 2021	3,241
Capital Lease-Police Equipment - Issued \$1,085,000, Rate 2.97%, Date of Maturity 2023	413,008
Energy Program - Issued \$1,715,313, Rate 1.00%, Date of Maturity 2034	1,552,188
Energy Program-Hotel/Motel - Issued \$925,310, Rate 1.00%, Date of Maturity 2034	<u>837,314</u>
NOTES OUTSTANDING 10/1/2021	2,910,874
Principal Retirements Through 9/30/2022	(618,649)
Principal Additions Through 9/30/2022	757,300
Total Notes Outstanding 9/30/2022	<u><u>\$ 3,049,525</u></u>

## NOTES PAYABLE BALANCE

**DEBT SERVICE REQUIREMENTS  
PRINCIPAL & INTEREST**



NOTES PAYABLE – AMORTIZATION SCHEDULE OF OUTSTANDING DEBT

	Capital Lease- Golf Course - 2017 (4.20%) \$105,123		Capital Lease- Golf Course - 2019 (4.20%) \$3,241		Capital Lease - Police Equipment - 2019 (2.97%) \$413,008		Energy Program 2020 (1.00%) \$1,552,189		Energy Program Hotel/Motel - 2020 (1.00%) \$837,314	
Due	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 105,123	\$ 1,025	\$ 3,241	\$ 23	\$ 203,482	\$ 12,266	\$ 110,115	\$ 15,110	\$ 59,401	\$ 8,151
2023	-	-	-	-	209,526	6,223	111,220	14,005	59,997	7,555
2024	-	-	-	-	-	-	112,337	12,888	60,599	6,952
2025	-	-	-	-	-	-	113,464	11,761	61,207	6,344
2026	-	-	-	-	-	-	114,603	10,622	61,822	5,730
2027	-	-	-	-	-	-	115,753	9,471	62,442	5,109
2028	-	-	-	-	-	-	116,915	8,309	63,069	4,482
2029	-	-	-	-	-	-	118,089	7,136	63,702	3,849
2030	-	-	-	-	-	-	119,274	5,951	64,341	3,210
2031	-	-	-	-	-	-	120,471	4,753	64,987	2,564
2032	-	-	-	-	-	-	121,681	3,544	65,640	1,912
2033	-	-	-	-	-	-	122,902	2,323	66,298	1,253
2034	-	-	-	-	-	-	124,136	1,089	66,964	588
2035	-	-	-	-	-	-	31,229	78	16,845	42
	<b>\$ 105,123</b>	<b>\$ 1,025</b>	<b>\$ 3,241</b>	<b>\$ 23</b>	<b>\$ 413,008</b>	<b>\$ 18,489</b>	<b>\$ 1,552,189</b>	<b>\$ 107,040</b>	<b>\$ 837,314</b>	<b>\$ 57,741</b>

Continued

NOTES PAYABLE – AMORTIZATION SCHEDULE OF OUTSTANDING DEBT

Due	Capital Lease - Copiers - 2021 (2.97%) \$288,415		Capital Lease - Hotel/Motel Copiers - 2021 (2.97%) \$13,345		Capital Lease- Golf Course - 2021 (4.20%) \$455,540		Total Outstanding Principal Balance	Annual Requirements		
	Principal	Interest	Principal	Interest	Principal	Interest		Principal	Interest	Total P & I
2022	\$ 70,553	\$ 5,620	\$ 3,265	\$ 260	\$ 63,469	\$ 13,031	\$ 3,049,526	\$ 618,649	\$ 55,486	\$ 674,135
2023	70,483	5,690	3,261	263	87,687	14,313	2,507,352	542,174	48,049	590,223
2024	72,599	3,574	3,359	165	91,318	10,683	2,167,140	340,212	34,262	374,474
2025	74,780	1,393	3,460	65	95,099	6,901	1,819,130	348,010	26,464	374,474
2026	-	-	-	-	117,967	1,116	1,524,738	294,392	17,468	311,860
2027	-	-	-	-	-	-	1,346,543	178,195	14,580	192,775
2028	-	-	-	-	-	-	1,166,559	179,984	12,791	192,775
2029	-	-	-	-	-	-	984,768	181,791	10,985	192,776
2030	-	-	-	-	-	-	801,153	183,615	9,161	192,776
2031	-	-	-	-	-	-	615,695	185,458	7,317	192,775
2032	-	-	-	-	-	-	428,374	187,321	5,456	192,777
2033	-	-	-	-	-	-	239,174	189,200	3,576	192,776
2034	-	-	-	-	-	-	48,074	191,100	1,677	192,777
2035	-	-	-	-	-	-	-	48,074	120	48,194
	<b>\$ 288,415</b>	<b>\$ 16,277</b>	<b>\$ 13,345</b>	<b>\$ 753</b>	<b>\$ 455,540</b>	<b>\$ 46,044</b>		<b>\$ 3,668,175</b>	<b>\$ 247,392</b>	<b>\$ 3,915,567</b>

## NOTES PAYABLE PURPOSES

---

### Capital Lease – Golf Course (2017)

**\$282,050, Mature 2021**

Proceeds used to purchase 65 golf cars, 1 beverage car and 1 utility car for the golf course.

### Capital Lease – Golf Course (2019)

**\$48,470, Mature 2021**

Proceeds used to purchase 65 GPS screens for the golf cars for the golf course.

### Capital Lease – Police Equipment (2019)

**\$1,085,000, Mature 2023**

Proceeds used to purchase an integrated digital police evidence management solution.

### Energy Program (2020)

**\$1,715,313, Mature 2034**

State Energy Conservation Office LoanSTAR Energy Program proceeds used to install energy efficient lighting, heating and cooling systems at various locations.

### Energy Program - Hotel/Motel (2020)

**\$925,310 Mature 2034**

State Energy Conservation Office LoanSTAR Energy Program proceeds used to install energy efficient lighting, heating and cooling systems at various locations Hotel/Motel Tax Fund locations.

### Capital Lease – Copiers (2021)

**\$288,416, Mature 2025**

Proceeds used to purchase copiers for various General Fund departments.

### Capital Lease – Hotel/Motel Copiers (2021)

**\$13,345, Mature 2025**

Proceeds used to purchase copiers for various Hotel/Motel Tax Fund departments.

### Capital Lease – Golf Course (2021)

**\$455,540, Mature 2025**

Proceeds used to purchase 72 golf cars with GPS screens for the golf course.

## SCHEDULE OF WATER &amp; WASTEWATER FUND DEBT BY TYPE

Description	Outstanding 9/30/2021	Principal		Outstanding 9/30/2022	Interest Payments
		Additions	Reduction		
<b>General Obligations</b>					
General Obligations Refunding Bonds, Series 2012	\$ 13,225,000	\$ -	\$ 895,000	\$ 12,330,000	\$ 532,550
General Obligations Refunding Bonds, Series 2014	3,520,000	-	820,000	2,700,000	167,000
General Obligations Refunding & Improvement Bonds, Series 2015	3,195,000	-	-	3,195,000	127,800
General Obligations Refunding Bonds, Series 2019	11,240,000	-	2,275,000	8,965,000	562,000
	<u>31,180,000</u>	<u>-</u>	<u>3,990,000</u>	<u>27,190,000</u>	<u>1,389,350</u>
<b>Revenue Bonds</b>					
Utility System Revenue Bonds, Taxable Series 2014	11,275,000	-	295,000	10,980,000	534,852
Utility System Revenue Bonds, Series 2015	18,320,000	-	965,000	17,355,000	868,500
Utility System Revenue Bonds, Series 2017	28,160,000	-	1,255,000	26,905,000	1,058,063
Utility System Revenue Bonds, Series 2019	19,245,000	-	745,000	18,500,000	619,394
Utility System Revenue Bonds, Series 2021	65,010,000	-	2,060,000	62,950,000	2,540,900
Utility System Revenue Bonds, Series 2021A	26,200,000	-	386,000	25,814,000	892,925
Utility System Revenue Bonds, Series 2022	-	28,650,000	-	28,650,000	-
	<u>168,210,000</u>	<u>28,650,000</u>	<u>5,706,000</u>	<u>191,154,000</u>	<u>6,514,634</u>
<b>Notes Payable</b>					
Energy Loan, Series 2020	177,372	-	12,584	164,788	1,727
Capital lease - Copiers, Series 2021	-	28,218	6,903	21,315	550
	<u>177,372</u>	<u>28,218</u>	<u>19,487</u>	<u>186,103</u>	<u>2,277</u>
	<b>\$ 199,567,372</b>	<b>\$ 28,678,218</b>	<b>\$ 9,715,487</b>	<b>\$ 218,530,103</b>	<b>\$ 7,906,261</b>

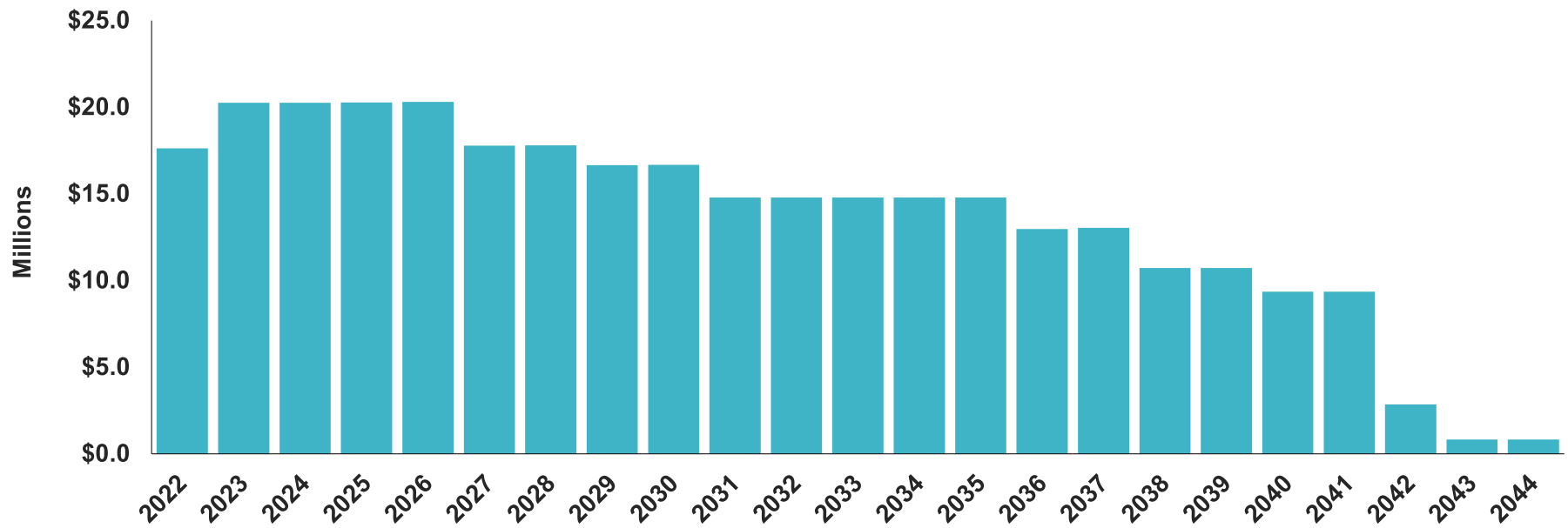
## WATER & WASTEWATER FUND DEBT BALANCE

<u>ISSUE</u>	<u>Principal Balance</u>
2012 GO Refunding Series - Issued \$18,650,000 Rates 2.00% - 5.00%, Date of Maturity 2026	\$ 13,225,000
2014 Series, Taxable - Issued \$12,990,000 Rates 0.45% - 5.05%, Date of Maturity 2044	11,275,000
2014 GO Refunding Series - Issued \$6,600,000 Rates 2.00% - 5.00%, Date of Maturity 2025	3,520,000
2015 Series - Issued \$23,685,000 Rates 2.00% - 5.00%, Date of Maturity 2035	18,320,000
2015 GO Refunding & Improvement Series - Issued \$4,680,000 Rates 2.00% - 4.00%, Date of Maturity 2028	3,195,000
2017 Series - Issued \$35,000,000 Rates 3.00% - 5.00%, Date of Maturity 2037	28,160,000
2019 GO Refunding Series - Issued \$15,440,000 Rates 5.00%, Date of Maturity 2030	11,240,000
2019 Series - Issued \$22,000,000 Rates 4.00% - 5.00%, Date of Maturity 2039	19,245,000
2020 Energy Loan - Issued \$196,012 Rate 1.00%, Date of Maturity 2034	177,372
2021 Series - Issued \$68,145,000 Rates 3.00% - 5.00%, Date of Maturity 2041	65,010,000
2021A Series - Issued \$26,200,000 Rates 3.00% - 5.00%, Date of Maturity 2041	<u>26,200,000</u>
DEBT OUTSTANDING 10/1/2021	199,567,372
Principal Retirements Through 9/30/2022	(9,715,487)
Principal Additions Through 9/30/2022	<u>28,678,218</u>
Total Debt Outstanding 9/30/2022	218,530,103
Sinking and Reserve Fund Balance as of 9/30/2022	<u>(3,569,656)</u>
NET BALANCE OF DEBT OUTSTANDING	<u><u>\$ 214,960,447</u></u>



## WATER & WASTEWATER FUND DEBT BALANCE

### DEBT SERVICE REQUIREMENTS PRINCIPAL & INTEREST



WATER & WASTEWATER FUND – AMORTIZATION SCHEDULE OF OUTSTANDING DEBT

	2012 Series General Obligation Refunding Bonds (2.00% - 5.00%) \$13,225,000		2014 Series Utility System Revenue Bonds, Taxable (0.45% - 5.05%) \$11,275,000		2014 Series General Obligation Refunding Bonds (2.00% - 5.00%) \$3,520,000		2015 Series Utility System Revenue Bonds (2.00% - 5.00%) \$18,320,000		2015 Series General Obligation Refunding & Improvement Bonds (2.00% - 4.00%) \$3,195,000	
Due	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 895,000	\$ 532,550	\$ 295,000	\$ 534,852	\$ 820,000	\$ 167,000	\$ 965,000	\$ 868,500	\$ -	\$ 127,800
2023	2,875,000	487,800	305,000	525,264	860,000	126,000	1,005,000	829,900	-	127,800
2024	3,020,000	344,050	315,000	514,590	900,000	83,000	1,045,000	789,700	-	127,800
2025	3,170,000	193,050	325,000	502,776	940,000	47,000	1,085,000	747,900	-	127,800
2026	3,265,000	97,950	340,000	490,102	-	-	1,130,000	704,500	1,025,000	127,800
2027	-	-	355,000	476,230	-	-	1,185,000	648,000	1,065,000	86,800
2028	-	-	370,000	461,390	-	-	1,245,000	588,750	1,105,000	44,200
2029	-	-	385,000	445,554	-	-	1,310,000	526,500	-	-
2030	-	-	400,000	428,692	-	-	1,375,000	461,000	-	-
2031	-	-	420,000	409,372	-	-	1,445,000	392,250	-	-
2032	-	-	440,000	389,086	-	-	1,515,000	320,000	-	-
2033	-	-	460,000	367,834	-	-	1,590,000	244,250	-	-
2034	-	-	485,000	345,614	-	-	1,670,000	164,750	-	-
2035	-	-	505,000	322,190	-	-	1,755,000	81,250	-	-
2036	-	-	530,000	296,686	-	-	-	-	-	-
2037	-	-	560,000	269,922	-	-	-	-	-	-
2038	-	-	585,000	241,642	-	-	-	-	-	-
2039	-	-	615,000	212,100	-	-	-	-	-	-
2040	-	-	650,000	181,042	-	-	-	-	-	-
2041	-	-	680,000	148,218	-	-	-	-	-	-
2042	-	-	715,000	113,878	-	-	-	-	-	-
2043	-	-	750,000	77,770	-	-	-	-	-	-
2044	-	-	790,000	39,896	-	-	-	-	-	-
	<b>\$ 13,225,000</b>	<b>\$ 1,655,400</b>	<b>\$ 11,275,000</b>	<b>\$ 7,794,700</b>	<b>\$ 3,520,000</b>	<b>\$ 423,000</b>	<b>\$ 18,320,000</b>	<b>\$ 7,367,250</b>	<b>\$ 3,195,000</b>	<b>\$ 770,000</b>

Continued

WATER & WASTEWATER FUND – AMORTIZATION SCHEDULE OF OUTSTANDING DEBT

	2017 Series Utility System Revenue Bonds (3.00% - 5.00%) \$28,160,000		2019 Series General Obligation Refunding Bonds (5.00%) \$11,240,000		2019 Series Utility System Revenue Bonds (2.00% - 5.00%) \$19,245,000		2020 Energy Loan (1.00%) \$177,372		2021 Series Utility System Revenue Bonds (3.00% - 5.00%) \$65,010,000	
Due	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 1,255,000	\$ 1,058,063	\$ 2,275,000	\$ 562,000	\$ 745,000	\$ 619,394	\$ 12,584	\$ 1,727	\$ 2,060,000	\$ 2,540,900
2023	1,320,000	995,313	530,000	448,250	785,000	582,144	12,710	1,601	2,165,000	2,437,900
2024	1,385,000	929,313	565,000	421,750	825,000	542,894	12,837	1,473	2,275,000	2,329,650
2025	1,455,000	860,063	605,000	393,500	865,000	501,644	12,966	1,344	2,390,000	2,215,900
2026	1,525,000	787,313	640,000	363,250	905,000	458,394	13,096	1,214	2,505,000	2,096,400
2027	1,600,000	711,063	1,525,000	331,250	950,000	413,144	13,227	1,082	2,630,000	1,971,150
2028	1,680,000	631,063	1,610,000	255,000	1,000,000	365,644	13,360	950	2,765,000	1,839,650
2029	1,750,000	563,863	1,700,000	174,500	1,050,000	315,644	13,494	815	2,900,000	1,701,400
2030	1,820,000	493,863	1,790,000	89,500	1,105,000	263,144	13,630	680	3,045,000	1,556,400
2031	1,875,000	439,263	-	-	1,125,000	241,044	13,766	543	3,200,000	1,404,150
2032	1,930,000	383,013	-	-	1,145,000	218,544	13,905	405	3,330,000	1,276,150
2033	1,990,000	325,113	-	-	1,170,000	195,644	14,044	266	3,460,000	1,142,950
2034	2,045,000	265,413	-	-	1,195,000	172,244	14,185	125	3,600,000	1,004,550
2035	2,110,000	204,063	-	-	1,220,000	146,850	3,568	9	3,745,000	860,550
2036	2,175,000	138,125	-	-	1,245,000	119,400	-	-	3,855,000	748,200
2037	2,245,000	70,156	-	-	1,275,000	91,928	-	-	3,970,000	632,550
2038	-	-	-	-	1,305,000	62,700	-	-	4,090,000	513,450
2039	-	-	-	-	1,335,000	31,708	-	-	4,215,000	390,750
2040	-	-	-	-	-	-	-	-	4,340,000	264,300
2041	-	-	-	-	-	-	-	-	4,470,000	134,100
2042	-	-	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-	-	-
	<b>\$ 28,160,000</b>	<b>\$ 8,855,056</b>	<b>\$ 11,240,000</b>	<b>\$ 3,039,000</b>	<b>\$ 19,245,000</b>	<b>\$ 5,342,108</b>	<b>\$ 177,372</b>	<b>\$ 12,234</b>	<b>\$ 65,010,000</b>	<b>\$ 27,061,050</b>

Continued

WATER & WASTEWATER FUND – AMORTIZATION SCHEDULE OF OUTSTANDING DEBT

Due	2021A Series Utility System Revenue Bonds (3.00% - 5.00%) \$26,200,000		2021 Capital Lease - Copiers (2.97%) \$28,218		2022 Series Utility System Revenue Bonds (3.00% - 5.00%) \$28,650,000		Total Outstanding Bond Principal	Annual Requirements		
	Principal	Interest	Principal	Interest	Principal	Interest		Principal	Interest	Total P & I
2022	\$ 386,000	\$ 892,925	\$ 6,903	\$ 550	\$ -	\$ -	\$ 218,530,103	\$ 9,715,487	\$ 7,906,261	\$ 17,621,748
2023	890,000	927,850	6,896	557	835,000	1,179,859	206,940,497	11,589,606	8,670,238	20,259,844
2024	930,000	883,350	7,103	350	965,000	1,047,350	194,695,557	12,244,940	8,015,270	20,260,210
2025	980,000	836,850	7,316	137	1,015,000	999,100	181,845,275	12,850,282	7,427,064	20,277,346
2026	1,025,000	787,850	-	-	1,065,000	948,350	168,407,179	13,438,096	6,863,123	20,301,219
2027	1,080,000	736,600	-	-	1,115,000	895,100	156,888,952	11,518,227	6,270,419	17,788,646
2028	1,135,000	682,600	-	-	1,175,000	839,350	144,790,592	12,098,360	5,708,597	17,806,957
2029	1,190,000	625,850	-	-	1,230,000	780,600	133,262,098	11,528,494	5,134,726	16,663,220
2030	1,250,000	566,350	-	-	1,295,000	719,100	121,168,468	12,093,630	4,578,729	16,672,359
2031	1,310,000	503,850	-	-	1,360,000	654,350	110,419,702	10,748,766	4,044,822	14,793,588
2032	1,350,000	464,550	-	-	1,425,000	586,350	99,270,797	11,148,905	3,638,098	14,787,003
2033	1,390,000	424,050	-	-	1,500,000	515,100	87,696,753	11,574,044	3,215,207	14,789,251
2034	1,435,000	382,350	-	-	1,545,000	470,100	75,707,568	11,989,185	2,805,146	14,794,331
2035	1,475,000	339,300	-	-	1,590,000	423,750	63,304,000	12,403,568	2,377,962	14,781,530
2036	1,559,000	295,050	-	-	1,635,000	376,050	52,305,000	10,999,000	1,973,511	12,972,511
2037	1,665,000	249,450	-	-	1,685,000	327,000	40,905,000	11,400,000	1,641,006	13,041,006
2038	1,715,000	202,500	-	-	1,735,000	276,450	31,475,000	9,430,000	1,296,742	10,726,742
2039	1,760,000	154,050	-	-	1,790,000	224,400	21,760,000	9,715,000	1,013,008	10,728,008
2040	1,810,000	104,250	-	-	1,840,000	170,700	13,120,000	8,640,000	720,292	9,360,292
2041	1,865,000	52,950	-	-	1,895,000	115,500	4,210,000	8,910,000	450,768	9,360,768
2042	-	-	-	-	1,955,000	58,650	1,540,000	2,670,000	172,528	2,842,528
2043	-	-	-	-	-	-	790,000	750,000	77,770	827,770
2044	-	-	-	-	-	-	-	790,000	39,896	829,896
	<b>\$ 26,200,000</b>	<b>\$ 10,112,575</b>	<b>\$ 28,218</b>	<b>\$ 1,594</b>	<b>\$ 28,650,000</b>	<b>\$ 11,607,209</b>		<b>\$ 228,245,590</b>	<b>\$ 84,041,176</b>	<b>\$ 312,286,766</b>

## WATER & WASTEWATER FUND DEBT PURPOSES

### 2012, General Obligation Refunding Bonds

**\$18,650,000, Mature 2026**

Proceeds used for partial refunding of the 2002 WW & SS Revenue Bonds and 2006 Utility System Revenue Bonds.

### 2014 Series, Taxable

**\$12,990,000, Mature 2044**

Proceeds used for the design and construction of the Treated Effluent Facilities for Panda Temple Power II, LLC.

### 2014, General Obligation Refunding Bonds

**\$6,600,000, Mature 2025**

Proceeds used for partial refunding of the 2006 Utility System Revenue Bonds and 2008 Utility System Revenue Bonds.

### 2015 Series

**\$23,685,000, Mature 2035**

Proceeds used for water line replacements, elevated storage tank rehabilitation, generators for water treatment plant, wastewater line replacements, lift station rehabilitation and sewerage system land acquisition and design.

### 2015, General Obligation Refunding & Improvement Bonds

**\$4,680,000, Mature 2028**

Proceeds used for partial refunding of the 2008 Utility System Revenue Bonds.

### 2017 Series

**\$32,755,000, Mature 2037**

Proceeds used for water line replacements, elevated storage tank rehabilitation, generators for water treatment plant, wastewater line replacements, lift station rehabilitation and sewerage system land acquisition and design.

### 2019, General Obligation Refunding Bonds

**\$15,440,000, Mature 2030**

Proceeds used for partial refunding of the 2010 Utility System Revenue Bonds and 2011 General Obligation Refunding Bonds.

### 2019 Series

**\$19,515,000, Mature 2039**

Proceeds used for water line replacements, elevated storage tank rehabilitation, generators for water treatment plant, wastewater line replacements, lift station rehabilitation and sewerage system land acquisition and design.

### 2020 Energy Program

**\$196,012, Matures 2034**

State Energy Conservation Officer LoanSTAR Energy Program proceeds used to install energy efficient lighting, heating, and cooling systems at various locations.

### 2021 Series

**\$68,145,000 Mature 2041**

Proceeds used for water treatment plant improvements, construction and rehabilitation of elevated storage tanks, water and wastewater line replacements and extensions, lift station rehabilitation and abandonment, sanitary sewer evaluation surveys and related improvements, and design for expansion of wastewater treatment plant.

### 2021A Series

**\$26,200,000, Mature 2041**

Proceeds used for water treatment plant improvements (including ground storage tanks and pump stations), elevated storage tank rehabilitation, water and wastewater line replacements, upgrades and extensions, sanitary sewer evaluation surveys and related improvements, and design for expansion of wastewater treatment plants.

### 2021 Capital Lease - Copiers

**\$28,216, Matures 2025**

Proceeds used to purchase eight copiers for various water and sewer fund departments.

### 2022 Series

**\$28,650,000, Mature 2042**

Proceeds used for water treatment plant improvements (including ground storage tanks and pump stations), elevated storage tank rehabilitation, water and wastewater line replacements, upgrades and extensions, sanitary sewer evaluation surveys and related improvements, and metering infrastructure.

## REINVESTMENT ZONE NO. 1 – SCHEDULE OF OUTSTANDING DEBT BY TYPE

Description	Outstanding 9/30/2021	Principal		Outstanding 9/30/2022	Interest Payments
		Additions	Reductions		
<b>General Obligations</b>					
General Obligation Refunding, Series 2011A	\$ 2,405,000	\$ -	\$ 2,405,000	\$ -	\$ 89,950
General Obligation Refunding, Series 2012	75,000	-	75,000	-	3,750
General Obligation Refunding, Taxable Series 2020	16,515,000	-	205,000	16,310,000	245,894
	<u>18,995,000</u>	<u>-</u>	<u>2,685,000</u>	<u>16,310,000</u>	<u>339,594</u>
<b>Certificates of Obligation</b>					
Certificates of Obligation, Series 2013	<u>4,005,000</u>	<u>-</u>	<u>1,285,000</u>	<u>2,720,000</u>	<u>148,082</u>
<b>Revenue Bonds</b>					
TIRZ Revenue Bonds, Taxable Series 2008	1,180,000	-	1,180,000	-	62,423
TIRZ Revenue Bonds, Series 2018	22,800,000	-	165,000	22,635,000	1,140,000
TIRZ Revenue Bonds, Series 2021A	26,635,000	-	605,000	26,030,000	893,219
TIRZ Revenue Bonds, Taxable Series 2021B	19,235,000	-	300,000	18,935,000	677,714
TIRZ Revenue Bonds, Series 2022	-	28,100,000	-	28,100,000	-
	<u>69,850,000</u>	<u>28,100,000</u>	<u>2,250,000</u>	<u>95,700,000</u>	<u>2,773,356</u>
	<b><u>\$ 92,850,000</u></b>	<b><u>\$ 28,100,000</u></b>	<b><u>\$ 6,220,000</u></b>	<b><u>\$ 114,730,000</u></b>	<b><u>\$ 3,261,032</u></b>

## REINVESTMENT ZONE NO. 1 – TAX DATA & OUTSTANDING BOND BALANCE

Ad valorem taxes are levied on captured increments of growth in real property values in a designated zone. The tax revenues derived from this increment are to be used for public improvements within this designated zone. The entities and tax rates within the zone are as follows:

Temple I.S.D.*	\$1.28380
City of Temple	0.64250
Bell County	0.39680
Temple College	0.18370
Bell County Road District	0.02850
Elm Creek Flood Control District	0.03270
Troy I.S.D.*	1.24340
Belton I.S.D.*	1.36510

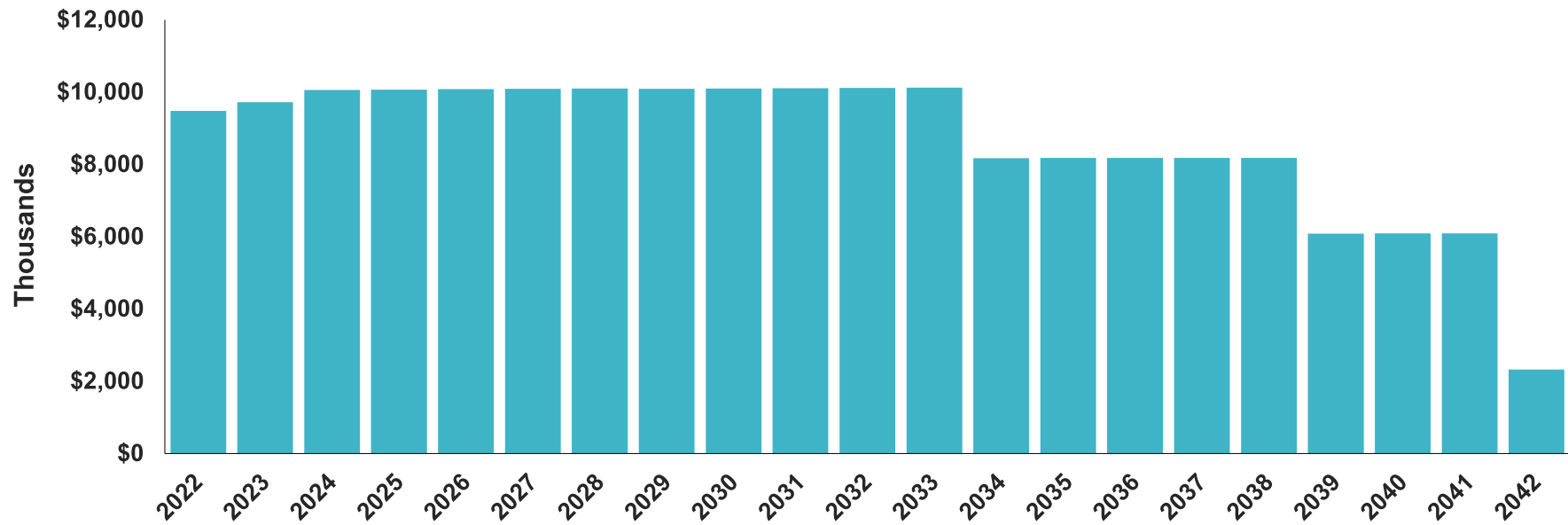
\*Per Sec 311.03 (n) of the Texas Property Tax Code, the calculation of the tax levy for school districts is based upon the tax year 2005 I&S rate and the 2005 M&O rate if the 2005 rate is higher than the current M&O and I&S rate. The 2005 I&S and M&O rate for the following school districts were: Temple I.S.D. - \$1.6300, Troy I.S.D. - \$1.6725, Belton I.S.D. - \$1.7185.

### BONDS OUTSTANDING:

2008 - TIRZ Revenue Bonds, Taxable Series, Mature 2022	\$ 1,180,000
2011A - General Obligation Refunding Bonds, Mature 2022	2,405,000
2012 - General Obligation Refunding Bonds, Mature 2022	75,000
2013 - Certificates of Obligation, Mature 2033	4,005,000
2018 - TIRZ Revenue Bonds, Mature 2038	22,800,000
2020 - General Obligation Refunding Bonds, Taxable Series, Mature 2033	16,515,000
2021A - TIRZ Revenue Bonds, Mature 2041	26,635,000
2021B - TIRZ Revenue Bonds, Taxable Series, Mature 2041	<u>19,235,000</u>
BONDS OUTSTANDING 10/1/2021	92,850,000
Principal Retirements Through 9/30/2022	(6,220,000)
Principal Additions Through 9/30/2022	<u>28,100,000</u>
TOTAL BONDS OUTSTANDING 9/30/2022	114,730,000
Reserve Fund Balance as of 9/30/2022	<u>(5,383,388)</u>
NET BALANCE OF BONDS OUTSTANDING	<u>\$ 109,346,612</u>

## REINVESTMENT ZONE NO. 1 – TAX DATA & OUTSTANDING BOND BALANCE

**DEBT SERVICE REQUIREMENTS  
PRINCIPAL & INTEREST**





REINVESTMENT ZONE NO. 1 – AMORTIZATION SCHEDULE OF OUTSTANDING DEBT

	2012 Series General Obligation Refunding Bonds (2.00% - 5.00%) \$13,225,000		2014 Series Utility System Revenue Bonds, Taxable (0.45% - 5.05%) \$11,275,000		2014 Series General Obligation Refunding Bonds (2.00% - 5.00%) \$3,520,000		2015 Series Utility System Revenue Bonds (2.00% - 5.00%) \$18,320,000		2015 Series General Obligation Refunding & Improvement Bonds (2.00% - 4.00%) \$3,195,000	
Due	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 895,000	\$ 532,550	\$ 295,000	\$ 534,852	\$ 820,000	\$ 167,000	\$ 965,000	\$ 868,500	\$ -	\$ 127,800
2023	2,875,000	487,800	305,000	525,264	860,000	126,000	1,005,000	829,900	-	127,800
2024	3,020,000	344,050	315,000	514,590	900,000	83,000	1,045,000	789,700	-	127,800
2025	3,170,000	193,050	325,000	502,776	940,000	47,000	1,085,000	747,900	-	127,800
2026	3,265,000	97,950	340,000	490,102	-	-	1,130,000	704,500	1,025,000	127,800
2027	-	-	355,000	476,230	-	-	1,185,000	648,000	1,065,000	86,800
2028	-	-	370,000	461,390	-	-	1,245,000	588,750	1,105,000	44,200
2029	-	-	385,000	445,554	-	-	1,310,000	526,500	-	-
2030	-	-	400,000	428,692	-	-	1,375,000	461,000	-	-
2031	-	-	420,000	409,372	-	-	1,445,000	392,250	-	-
2032	-	-	440,000	389,086	-	-	1,515,000	320,000	-	-
2033	-	-	460,000	367,834	-	-	1,590,000	244,250	-	-
2034	-	-	485,000	345,614	-	-	1,670,000	164,750	-	-
2035	-	-	505,000	322,190	-	-	1,755,000	81,250	-	-
2036	-	-	530,000	296,686	-	-	-	-	-	-
2037	-	-	560,000	269,922	-	-	-	-	-	-
2038	-	-	585,000	241,642	-	-	-	-	-	-
2039	-	-	615,000	212,100	-	-	-	-	-	-
2040	-	-	650,000	181,042	-	-	-	-	-	-
2041	-	-	680,000	148,218	-	-	-	-	-	-
2042	-	-	715,000	113,878	-	-	-	-	-	-
2043	-	-	750,000	77,770	-	-	-	-	-	-
2044	-	-	790,000	39,896	-	-	-	-	-	-
	<b>\$ 13,225,000</b>	<b>\$ 1,655,400</b>	<b>\$ 11,275,000</b>	<b>\$ 7,794,700</b>	<b>\$ 3,520,000</b>	<b>\$ 423,000</b>	<b>\$ 18,320,000</b>	<b>\$ 7,367,250</b>	<b>\$ 3,195,000</b>	<b>\$ 770,000</b>

Continued

REINVESTMENT ZONE NO. 1 – AMORTIZATION SCHEDULE OF OUTSTANDING DEBT

	2017 Series Utility System Revenue Bonds (3.00% - 5.00%) \$28,160,000		2019 Series General Obligation Refunding Bonds (5.00%) \$11,240,000		2019 Series Utility System Revenue Bonds (2.00% - 5.00%) \$19,245,000		2020 Energy Loan (1.00%) \$177,372		2021 Series Utility System Revenue Bonds (3.00% - 5.00%) \$65,010,000	
Due	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 1,255,000	\$ 1,058,063	\$ 2,275,000	\$ 562,000	\$ 745,000	\$ 619,394	\$ 12,584	\$ 1,727	\$ 2,060,000	\$ 2,540,900
2023	1,320,000	995,313	530,000	448,250	785,000	582,144	12,710	1,601	2,165,000	2,437,900
2024	1,385,000	929,313	565,000	421,750	825,000	542,894	12,837	1,473	2,275,000	2,329,650
2025	1,455,000	860,063	605,000	393,500	865,000	501,644	12,966	1,344	2,390,000	2,215,900
2026	1,525,000	787,313	640,000	363,250	905,000	458,394	13,096	1,214	2,505,000	2,096,400
2027	1,600,000	711,063	1,525,000	331,250	950,000	413,144	13,227	1,082	2,630,000	1,971,150
2028	1,680,000	631,063	1,610,000	255,000	1,000,000	365,644	13,360	950	2,765,000	1,839,650
2029	1,750,000	563,863	1,700,000	174,500	1,050,000	315,644	13,494	815	2,900,000	1,701,400
2030	1,820,000	493,863	1,790,000	89,500	1,105,000	263,144	13,630	680	3,045,000	1,556,400
2031	1,875,000	439,263	-	-	1,125,000	241,044	13,766	543	3,200,000	1,404,150
2032	1,930,000	383,013	-	-	1,145,000	218,544	13,905	405	3,330,000	1,276,150
2033	1,990,000	325,113	-	-	1,170,000	195,644	14,044	266	3,460,000	1,142,950
2034	2,045,000	265,413	-	-	1,195,000	172,244	14,185	125	3,600,000	1,004,550
2035	2,110,000	204,063	-	-	1,220,000	146,850	3,568	9	3,745,000	860,550
2036	2,175,000	138,125	-	-	1,245,000	119,400	-	-	3,855,000	748,200
2037	2,245,000	70,156	-	-	1,275,000	91,928	-	-	3,970,000	632,550
2038	-	-	-	-	1,305,000	62,700	-	-	4,090,000	513,450
2039	-	-	-	-	1,335,000	31,708	-	-	4,215,000	390,750
2040	-	-	-	-	-	-	-	-	4,340,000	264,300
2041	-	-	-	-	-	-	-	-	4,470,000	134,100
2042	-	-	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-	-	-
	<b>\$ 28,160,000</b>	<b>\$ 8,855,056</b>	<b>\$ 11,240,000</b>	<b>\$ 3,039,000</b>	<b>\$ 19,245,000</b>	<b>\$ 5,342,108</b>	<b>\$ 177,372</b>	<b>\$ 12,234</b>	<b>\$ 65,010,000</b>	<b>\$ 27,061,050</b>

Continued

REINVESTMENT ZONE NO. 1 – AMORTIZATION SCHEDULE OF OUTSTANDING DEBT

Due	2021A Series Utility System Revenue Bonds (3.00% - 5.00%) \$26,200,000		2021 Capital Lease - Copiers  (2.97%) \$28,218		2022 Series Utility System Revenue Bonds (3.00% - 5.00%) \$28,650,000		Total Outstanding Bond Principal	Annual Requirements		
	Principal	Interest	Principal	Interest	Principal	Interest		Principal	Interest	Total P & I
2022	\$ 386,000	\$ 892,925	\$ 6,903	\$ 550	\$ -	\$ -	\$ 218,530,103	\$ 9,715,487	\$ 7,906,261	\$ 17,621,748
2023	890,000	927,850	6,896	557	835,000	1,179,859	206,940,497	11,589,606	8,670,238	20,259,844
2024	930,000	883,350	7,103	350	965,000	1,047,350	194,695,557	12,244,940	8,015,270	20,260,210
2025	980,000	836,850	7,316	137	1,015,000	999,100	181,845,275	12,850,282	7,427,064	20,277,346
2026	1,025,000	787,850	-	-	1,065,000	948,350	168,407,179	13,438,096	6,863,123	20,301,219
2027	1,080,000	736,600	-	-	1,115,000	895,100	156,888,952	11,518,227	6,270,419	17,788,646
2028	1,135,000	682,600	-	-	1,175,000	839,350	144,790,592	12,098,360	5,708,597	17,806,957
2029	1,190,000	625,850	-	-	1,230,000	780,600	133,262,098	11,528,494	5,134,726	16,663,220
2030	1,250,000	566,350	-	-	1,295,000	719,100	121,168,468	12,093,630	4,578,729	16,672,359
2031	1,310,000	503,850	-	-	1,360,000	654,350	110,419,702	10,748,766	4,044,822	14,793,588
2032	1,350,000	464,550	-	-	1,425,000	586,350	99,270,797	11,148,905	3,638,098	14,787,003
2033	1,390,000	424,050	-	-	1,500,000	515,100	87,696,753	11,574,044	3,215,207	14,789,251
2034	1,435,000	382,350	-	-	1,545,000	470,100	75,707,568	11,989,185	2,805,146	14,794,331
2035	1,475,000	339,300	-	-	1,590,000	423,750	63,304,000	12,403,568	2,377,962	14,781,530
2036	1,559,000	295,050	-	-	1,635,000	376,050	52,305,000	10,999,000	1,973,511	12,972,511
2037	1,665,000	249,450	-	-	1,685,000	327,000	40,905,000	11,400,000	1,641,006	13,041,006
2038	1,715,000	202,500	-	-	1,735,000	276,450	31,475,000	9,430,000	1,296,742	10,726,742
2039	1,760,000	154,050	-	-	1,790,000	224,400	21,760,000	9,715,000	1,013,008	10,728,008
2040	1,810,000	104,250	-	-	1,840,000	170,700	13,120,000	8,640,000	720,292	9,360,292
2041	1,865,000	52,950	-	-	1,895,000	115,500	4,210,000	8,910,000	450,768	9,360,768
2042	-	-	-	-	1,955,000	58,650	1,540,000	2,670,000	172,528	2,842,528
2043	-	-	-	-	-	-	790,000	750,000	77,770	827,770
2044	-	-	-	-	-	-	-	790,000	39,896	829,896
	<b>\$ 26,200,000</b>	<b>\$ 10,112,575</b>	<b>\$ 28,218</b>	<b>\$ 1,594</b>	<b>\$ 28,650,000</b>	<b>\$ 11,607,209</b>		<b>\$ 228,245,590</b>	<b>\$ 84,041,176</b>	<b>\$ 312,286,766</b>

## REINVESTMENT ZONE NO. 1 BOND PURPOSES

### **2008 – TIRZ Revenue Bonds, Taxable**

**\$10,365,000, Mature 2022**

Proceeds used for improving and extending the City's railway system, the purchase of 355+/- acres of land, professional services including fiscal, engineering, architectural and legal fees including the cost associated with the issuance of bonds.

### **2011A – General Obligation Refunding Bonds**

**\$10,405,000, Mature 2022**

Proceeds used for the partial refunding of the 2003 Tax & TIRZ Revenue Certificates of Obligation and the 2008 Tax & TIRZ Revenue Certificates of Obligation.

### **2012 – General Obligation Refunding Bonds**

**\$480,000, Mature 2022**

Proceeds used for the partial refunding of the 2003 Tax & TIRZ Revenue Certificates of Obligation.

### **2013 – Certificates of Obligation**

**\$25,260,000, Mature 2033**

Proceeds used for developing City master plans and constructing, improving, extending, expanding, upgrading and/or developing city streets, bridges, sidewalks, trails, parks, City airport, and a downtown plaza, including related water, wastewater and drainage improvements, signage, parking, lighting, landscaping, irrigation and purchasing any necessary rights-of-way, all within the boundaries of the City's Reinvestment Zone No. 1.

### **2018 – TIRZ Revenue Bonds**

**\$23,565,000, Mature 2038**

Proceeds used for the purpose of (i) designing, constructing, improving, acquiring, extending, expanding, upgrading and developing roads with the Zone, or that benefit the Zone, including the Outer Loop Project, Downtown, the Industrial Park and the Temple Medical and Education District including purchase of any necessary rights-of-way, utilities, utility relocation, drainage, lighting, landscaping, irrigation, pedestrian facilities, signage and monumentation, traffic safety and operational improvements and other transportation related improvements, (ii) designing, constructing, improving, acquiring and developing the Santa Fe Plaza Infrastructure Project within the Zone including purchase of any necessary rights-of-way, parking facilities, utilities, pedestrian facilities, landscaping and traffic flow and operational improvements, (iii) designing, constructing, improving, acquiring and equipping the Draughon-Miller Regional Airport within the Zone including roadway improvements, utilities, headquarters, arrival/departure canopy, pilot amenities, passenger amenities, parking facilities, storm water and drainage improvements, taxiway and apron expansion, corporate hangar and other related airport improvements and (iv) paying the costs of issuing the Series 2018 Bonds.

### **2020 – TIRZ Revenue Bonds, Taxable**

**\$14,710,000, Mature 2038**

Proceeds used for the purpose of (i) designing, acquiring and constructing two multi-story parking garages within the Zone and (ii) paying the costs of issuing the Taxable Series 2020 Bonds.

## REINVESTMENT ZONE NO. 1 BOND PURPOSES

---

### **2021A – TIRZ Revenue Bonds**

**\$26,635,000, Mature 2041**

Proceeds used for the purpose of (a) designing, constructing, improving, acquiring, extending, expanding, upgrading, developing and equipping within reinvestment Zone Number One (i) streets and roads, including the Outer Loop Project, (ii) the sewer extension and drainage improvements for the Industrial Park, (iii) the Downtown City Center Project, (iv) the Draughon-Miller Regional Airport (v) the MLK Festival fields, (b) funding the Reserve Account for the Series 2021A Bonds and (c) paying the costs of issuing the Series 2021A Bonds.

### **2021B – TIRZ Revenue Bonds, Taxable**

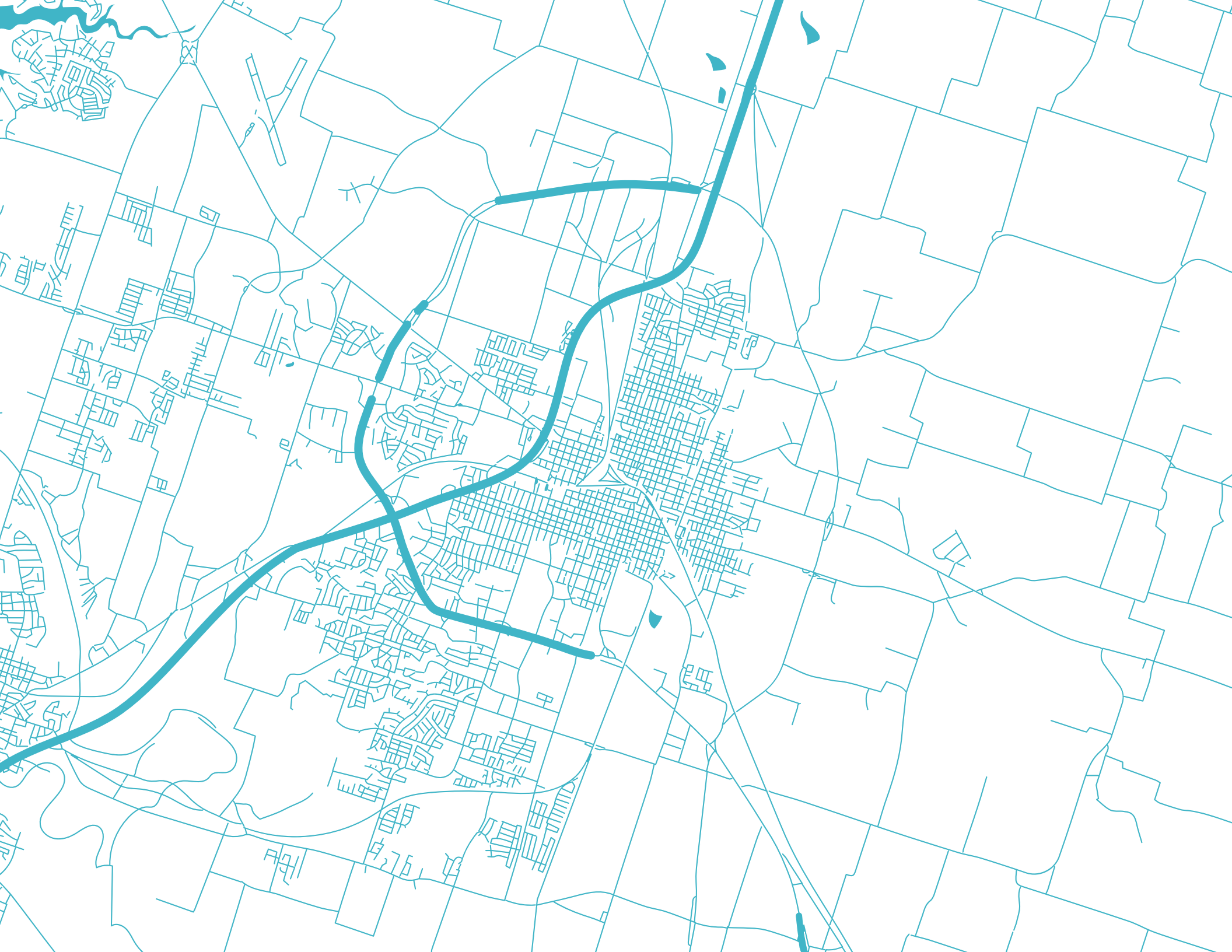
**\$19,235,000, Mature 2041**

Proceeds used for the purpose of (i) designing, acquiring and constructing two multi-story parking garages within the Zone and (ii) funding the Reserve Account for the Taxable Series 2021B Bonds and (iii) paying the costs of issuing the Taxable Series 2021B Bonds.

### **2022 – TIRZ Revenue Bonds**

**\$28,100,000, Mature 2042**

Proceeds used for the purpose of (i) designing, constructing, improving, acquiring, extending, expanding, upgrading and developing roads with the Zone, or that benefit the Zone, including the Outer Loop Project, Avenue C Project, 24th Street Project, including purchase of any necessary rights-of-way, utilities, utility relocation, drainage, lighting, landscaping, irrigation, pedestrian facilities, signage and monumentation, traffic safety and operational improvements and other transportation related improvements, (ii) designing, constructing, improving a major gateway for Downtown and West Temple at the intersection of IH-35 and Central/Adams Avenue for the East/West Gateway Project, (iii) paying the costs of issuing the Series 2022 Bonds.



# SUPPLEMENTAL SECTION



RESOLUTION NO. 2021-0218-R

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TEMPLE, TEXAS, (A) ADOPTING THE CITY BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021, AND ENDING SEPTEMBER 30, 2022, INCLUDING THE OPERATING BUDGET, BUSINESS PLAN, CAPITAL IMPROVEMENT PLAN, GENERAL GOVERNMENT PAY PLAN, FISCAL & BUDGETARY POLICY, AND INVESTMENT POLICY; AND (B) RATIFYING THE PROPERTY TAX INCREASE REFLECTED IN THE BUDGET - "THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF \$3,067,556, WHICH IS AN 8.84% INCREASE FROM LAST YEAR'S BUDGET. THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS \$1,257,535."; AND PROVIDING AN OPEN MEETINGS CLAUSE.

**Whereas**, after notice and a public hearing has been held as required by law and after considering the comments of the public at such public hearing, the City Council desires to adopt the budget for the fiscal year 2021-2022, Operating Budget, Business Plan, Capital Improvement Plan, General Government Pay Plan, Fiscal & Budgetary Policy, and Investment Policy, and ratify the property tax increase reflected in the budget; and

**Whereas**, the City Council has considered the matter and deems it in the public interest to authorize this action.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF TEMPLE, TEXAS, THAT:**

**Part 1: Findings.** All of the above premises are hereby found to be true and correct legislative and factual findings of the City Council of the City of Temple, Texas, and they are hereby approved and incorporated into the body of this Resolution as if copied in their entirety.

**Part 2:** The first public hearing was held on August 5, 2021, at 5:00 p.m., and after the conclusion of the public hearing held on August 13, 2021, at 8:30 a.m., the budget for the City of Temple for the fiscal year beginning October 1, 2021, and closing September 30, 2022, together with the changes and amendments adopted by the City Council, on file in the Office of the City Secretary, is hereby adopted and approved.


**Part 3:** The City Council ratifies the property tax increase reflected in the budget – "This budget will raise more total property taxes than last year's budget by an amount of \$3,067,556, which is an 8.84% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,257,535."

Budget, Business Plan, Capital Improvement Plan, General Government Pay Plan, Fiscal & Budgetary Policy, and Investment Policy, all on file in the Office of the City Secretary.

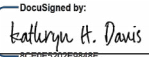
**Part 5:** It is hereby officially found and determined that the meeting at which this Resolution was passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act.

PASSED AND APPROVED this the 13<sup>th</sup> day of August, 2021.

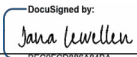
THE CITY OF TEMPLE, TEXAS


DocuSigned by:  
  
 \_\_\_\_\_  
 TIMOTHY A. DAVIS, Mayor

APPROVED AS TO FORM:

DocuSigned by:  
  
 \_\_\_\_\_  
 Kathryn H. Davis  
 City Attorney

TTEST:

DocuSigned by:  
  
 \_\_\_\_\_  
 Jana Lewellen  
 City Secretary

DocuSigned by:  




ORDINANCE NO. 2021-0035-O

AN ORDINANCE OF THE CITY OF TEMPLE, TEXAS, APPROVING THE TAX ROLL AND AUTHORIZING CALCULATION OF THE AMOUNT OF TAX THAT CAN BE DETERMINED FOR ALL REAL AND PERSONAL PROPERTY IN THE CITY FOR THE FISCAL YEAR 2022 (TAX YEAR 2021); AUTHORIZING THE MAYOR TO EXECUTE ALL DOCUMENTS AS MAY BE REQUIRED BY THE TAX APPRAISAL DISTRICT OF BELL COUNTY; PROVIDING AN EFFECTIVE DATE; PROVIDING A SEVERABILITY CLAUSE; DECLARING FINDINGS OF FACT; AND PROVIDING AN OPEN MEETINGS CLAUSE.

**Whereas**, the Chief Appraiser has determined the total appraised value, the total assessed value, and the total taxable value of property taxable within the City of Temple, Texas, in order to submit the Tax Appraisal Roll to the City Council as required by Article 26.04 of the Property Tax Code; and

**Whereas**, the City Council desires to approve the Tax Roll for tax year 2021 (fiscal year 2022) and to authorize calculation of the amount of tax that can be determined as a prerequisite to adopting the tax rate for the tax year 2021 (fiscal year 2022) as submitted by the Tax Appraisal District of Bell County.

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

**Part 1: Findings.** All of the above premises are hereby found to be true and correct legislative and factual findings of the City Council of the City of Temple, Texas, and they are hereby approved and incorporated into the body of this Ordinance as if copied in their entirety.

**Part 2:** The City Council approves the Tax Appraisal Roll, as previously submitted by the Tax Appraisal District of Bell County, showing the total taxable assessed value of all real and personal property within the limits of the City of Temple, Texas, at **\$6,696,361,276**, more particularly shown on the attached Exhibit 'A,' which is made a part of this Ordinance for all purposes as if written word for word herein, and authorizing assessment at 100% of market value.

**Part 3:** The City Council authorizes the Mayor of the City of Temple, Texas, to execute all documents as may be required to calculate the amount of tax that can be determined as a prelude to adopting the tax rate for the tax year 2021 (fiscal year 2022) for the City of Temple, Texas, as may be required by the Tax Appraisal District of Bell County.

**Part 4:** The declarations, determinations, and findings declared, made and found in the preamble of this Ordinance are hereby adopted, restated and made a part of the operative provisions hereof.

**Part 5:** This Ordinance shall take effect immediately from and after its passage in accordance with the provisions of the Charter of the City of Temple, Texas.

**Part 6:** If any provision of this Ordinance or the application of any provision to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of the Ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared to be severable.

**Part 7:** It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act.

PASSED AND APPROVED on First Reading and Public Hearing on the 5<sup>th</sup> day of August,

PASSED AND APPROVED on Second and Final Reading on the 13<sup>th</sup> day of August, 2021.

THE CITY OF TEMPLE, TEXAS

DocuSigned by:  
Timothy A. Davis

TIMOTHY A. DAVIS, Mayor

APPROVED AS TO FORM:

DocuSigned by:  
Jana Lewellen

ATTEST:

Jana Lewellen  
City Secretary

DocuSigned by:  
Kathryn H. Davis

Kathryn H. Davis  
City Attorney

ORDINANCE NO. 2021-0036-O

AN ORDINANCE OF THE CITY OF TEMPLE, TEXAS, SETTING A TAX RATE OF \$0.6400 PER \$100 VALUATION, COMPRISED OF \$0.3030 FOR MAINTENANCE AND OPERATIONS AND \$0.3370 FOR DEBT SERVICE, FOR FISCAL YEAR 2022 (TAX YEAR 2021), AND MAKING THE APPROPRIATION FOR THE REGULAR OPERATION OF THE CITY; DECLARING FINDINGS OF FACT; PROVIDING AN EFFECTIVE DATE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN OPEN MEETINGS CLAUSE.

**Whereas**, the fiscal year 2021-2022 budget will require adoption of a property tax rate of \$0.6400 per \$100 of taxable assessed property value which will generate \$34,439,044 of property tax levy when applied to an ad valorem tax base of \$6,086,377,782 less \$705,277,122 of freeze taxable value;

**Whereas**, there will also be \$3,316,557 in frozen tax levy for a total property tax levy of \$37,559,388;

**Whereas**, the proposed tax rate of \$0.6400 represents a 5.090% increase over the no-new-revenue tax rate of \$0.6090;

**Whereas**, the fiscal year 2021-2022 tax rate is comprised of the Maintenance and Operation rate as well as the Debt Service rate; and

**Whereas**, the City Council approved the tax appraisal roll and authorized the collection of the total amount of tax that can be determined for the tax year 2021 (fiscal year 2022) and desires to establish the tax rate on \$100 valuation of all property; real, personal, and mixed, subject to taxation for that tax year that would result in a tax rate of \$0.6400 per \$100 of assessed property valuation.

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

**Part 1: Findings.** All of the above premises are hereby found to be true and correct legislative and factual findings of the City Council of the City of Temple, Texas, and they are hereby approved and incorporated into the body of this Ordinance as if copied in their entirety.

**Part 2:** The following tax rate on \$100 valuation for the City of Temple, Texas, be and is hereby adopted for the tax year 2021-2022 as follows:

For the purpose of maintenance and operation; \$ 0.3030

For the payment of principal and interest on bonds, warrants and certificates of obligation and other debt of this City; \$ 0.3370

TOTAL TAX RATE	<u>\$0.6400</u> per each \$100 of assessed property valuation
Total Estimated Tax Levy (100%)	<u>\$37,755,601</u>
<u>Total Estimated Tax Levy –</u> <u>(Tax Increment District for City of Temple)</u>	<u>\$3,903,894</u>

The above tax rate is hereby adopted on the assessed valuation of all property, real, personal and mixed, subject to taxation by the City of Temple for the tax year 2021, for the City's departmental purposes for interest and sinking fund accounts in accordance with the budget adopted by the City Council on the 13<sup>th</sup> day of August, 2021, to-wit: and all such ad valorem taxes shall become due on the 31<sup>st</sup> day of January, 2022, and shall, unless paid, become delinquent on the 1<sup>st</sup> day of February, 2022.

**Part 3:** THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

**Part 4:** THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.981 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$11.60 PER YEAR.

**Part 5:** The Director of Finance is hereby authorized to assess and collect the taxes of the City of Temple employing the above tax rate.

**Part 6:** The *Residential Homestead Exemption* for property owners shall remain at \$5,000 or 20% of the assessed value whichever is greater. The *Over 65 Residential Homestead Exemption* shall remain at \$10,000. The *Disabled Individual Property Owners Exemption* shall be \$10,000 (as authorized by an Ordinance passed by the City Council on July 3, 2003, and in accordance with Texas Tax Code Section 11.13).

**Part 7:** The ad valorem tax freeze on the residence homestead of a person who is disabled or sixty-five (65) years of age or older shall also be effective (as authorized in an election held in the City of Temple on May 7, 2005). The amount of tax year 2005 City taxes will set the qualifying homeowners tax ceiling amount. Future City taxes on that homestead cannot exceed the tax year 2005 tax amount (but may be less). The tax limitation, however, may be adjusted higher for an increase in improvements to the homestead, other than repairs and those improvements made to comply with governmental regulations.

**Part 8:** All monies on hand on the 1<sup>st</sup> day of October, 2021, belonging to the City of Temple, Texas, and other than monies belonging to the credit of its Water and Sewer Departments, and all monies received by the City during the fiscal year 2022, other than monies received from operation of its Water and Sewer Department, be and are hereby appropriated for the several purposes other than its water and sewer systems and in the respective amounts set forth in the budget adopted by the City Council on the 13<sup>th</sup> day of August, 2021.

**Part 9:** Any funds needed for carrying out the budget shall be financed by deficiency warrants, and authority is hereby given to the City Manager and the Mayor to issue deficiency warrants, if necessary, to defray the current expenses for the City during the ensuing fiscal year in such amounts and at such times as shall be necessary in the judgment of the City Council.

**Part 10:** The declarations, determinations, and findings declared, made and found in the preamble of this Ordinance are hereby adopted, restated and made a part of the operative provisions hereof.

**Part 11:** This Ordinance shall take effect immediately from and after its passage in accordance with the provisions of the Charter of the City of Temple, Texas.

**Part 12:** If any provision of this Ordinance or the application of any provision to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of the Ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared to be severable.

**Part 13:** It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act.

PASSED AND APPROVED on First Reading and Public Hearing on the 5<sup>th</sup> day of **August, 2021.**

PASSED AND APPROVED on Second and Final Reading on the 13<sup>th</sup> day of **August, 2021.**

THE CITY OF TEMPLE, TEXAS

ATTEST:

DocuSigned by:  
*Jana Lewellen*  
BEC0FC0388A84BA...  
Jana Lewellen  
City Secretary



DocuSigned by:

DocuSigned by:  
*Timothy A. Davis*  
TIMOTHY A. DAVIS, Mayor

APPROVED AS TO FORM:

DocuSigned by:  
*Kathryn H. Davis*  
KATHRYN H. DAVIS  
City Attorney

# 2021 Tax Rate Calculation Worksheet

CITY OF TEMPLE

**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.

1. <b>2020 total taxable value.</b> Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$6,025,970,540
2. <b>2020 tax ceilings.</b> Counties, Cities and Junior College Districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2020 or prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$629,534,954
3. <b>Preliminary 2020 adjusted taxable value.</b> Subtract line 2 from line 1.	\$5,396,435,586
4. <b>2020 total adopted tax rate.</b>	\$0.652500/\$100
5. <b>2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b> A. <b>Original 2020 ARB values:</b> \$14,460,972 B. <b>2020 values resulting from final court decisions:</b> -\$13,994,231 C. <b>2020 value loss.</b> Subtract B from A. <sup>3</sup>	\$466,741
6. <b>2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. <b>2020 ARB certified value:</b> \$256,752,103 B. <b>2020 disputed value:</b> -\$243,914,498 C. <b>2020 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$12,837,605
7. <b>2020 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$13,304,346
8. <b>2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add line 3 and line 7.	\$5,409,739,932

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)

# 2021 Tax Rate Calculation Worksheet

CITY OF TEMPLE

**No-New-Revenue Tax Rate (continued)**

9. <b>2020 taxable value of property in territory the taxing unit deannexed after January 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$0
10. <b>2020 taxable value lost because property first qualified for an exemption in 2021.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value. A. <b>Absolute exemptions.</b> Use 2020 market value: \$1,965,839 B. <b>Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value: + \$64,199,246 C. <b>Value loss.</b> Add A and B. <sup>6</sup>	\$66,165,085
11. <b>2020 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 2021.</b> Use only those properties that first qualified in 2021; do not use properties that qualified in 2020. A. <b>2020 market value:</b> \$0 B. <b>2021 productivity or special appraised value:</b> -\$0 C. <b>Value loss.</b> Subtract B from A. <sup>7</sup>	\$0
12. <b>Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$66,165,085
13. <b>2020 captured value of property in a TIF.</b> Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$550,598,160
14. <b>Adjusted 2020 taxable value.</b> Subtract line 12 and Line 13 from line 8.	\$4,792,976,687
15. <b>Adjusted 2020 total levy.</b> Multiply line 4 by line 14 and divide by \$100.	\$31,274,172
16. <b>Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. <sup>9</sup>	\$84,715
17. <b>Adjusted 2020 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$31,358,887

5 Tex. Tax Code § 26.012(15)  
6 Tex. Tax Code § 26.012(15)  
7 Tex. Tax Code § 26.012(15)  
8 Tex. Tax Code § 26.03(e)  
9 Tex. Tax Code § 26.012(13)  
10 Tex. Tax Code § 26.012(13)

**2021 Tax Rate Calculation Worksheet  
CITY OF TEMPLE**

**No-New-Revenue Tax Rate (continued)**

<b>18.</b>	<p><b>Total 2021 taxable value on the 2021 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 20). These homesteads includes homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b> \$6,696,361,276</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: + \$0</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$0</p> <p><b>D. Tax increment financing:</b> Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.<sup>12</sup> - \$609,983,494</p> <p><b>E. Total 2021 value.</b> Add A and B, then subtract C and D. \$6,086,377,782</p>	
<b>19.</b>	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b><sup>13</sup></p> <p><b>A. 2021 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.<sup>14</sup> \$0</p> <p><b>B. 2021 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.<sup>15</sup> + \$0</p>	

11 Tex. Tax Code § 26.12, 26.04(c-2)  
 12 Tex. Tax Code § 26.03(c)  
 13 Tex. Tax Code § 26.01(c) and (d)  
 14 Tex. Tax Code § 26.01(c)  
 15 Tex. Tax Code § 26.01(d)

**2021 Tax Rate Calculation Worksheet  
CITY OF TEMPLE**

**No-New-Revenue Tax Rate (concluded)**

<b>19. (cont.)</b>	<p><b>C. Total value under protest or not certified.</b> Add A and B. \$0</p>	
<b>20.</b>	<p><b>2021 tax ceilings.</b> Counties, cities and junior colleges enter 2021 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step.<sup>16</sup> \$705,277,122</p>	
<b>21.</b>	<p><b>2021 total taxable value.</b> Add lines 18E and 19C, Subtract line 20.<sup>17</sup> \$5,381,100,660</p>	
<b>22.</b>	<p><b>Total 2021 taxable value of properties in territory annexed after January 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed.<sup>18</sup> \$0</p>	
<b>23.</b>	<p><b>Total 2021 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2020. 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 January 1, 2020 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021.<sup>19</sup> \$232,123,296</p>	
<b>24.</b>	<p><b>Total adjustments to the 2021 taxable value.</b> Add lines 22 and 23. \$232,123,296</p>	
<b>25.</b>	<p><b>Adjusted 2021 taxable value.</b> Subtract line 24 from line 21. \$5,148,977,364</p>	
<b>26.</b>	<p><b>2021 NNR tax rate.</b> Divide line 17 by line 25 and multiply by \$100.<sup>20</sup> \$0.609/\$100</p>	
<b>27.</b>	<p><b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate.<sup>21</sup> \$/100</p>	

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)

**2021 Tax Rate Calculation Worksheet**  
**CITY OF TEMPLE**

**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:

1. **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.
2. **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.

<b>28.</b>	<b>2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.	\$0.3000/\$100
<b>29.</b>	<b>2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$5,409,739,932
<b>30.</b>	<b>Total 2020 M&amp;O levy.</b> Multiply line 28 by line 29 and divide by \$100.	\$16,229,219
<b>31.</b>	<b>Adjusted 2020 levy for calculating NNR M&amp;O taxes.</b>	
	A. <b>M&amp;O taxes refunded for years preceding tax year 2020:</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	+ \$39,332
	B. <b>2020 taxes in TIF:</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	- \$1,651,794

**2021 Tax Rate Calculation Worksheet**  
**CITY OF TEMPLE**

**Voter-Approval Tax Rate (continued)**

<b>31. (cont.)</b>	<p><b>C. 2020 transferred function.:</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.</p> <p><b>D. 2020 M&amp;O levy adjustments.:</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.</p> <p>E. Add line 30 to 31D.</p>	<p>+/- \$0</p> <p>\$-1,612,462</p> <p>\$14,616,757</p>
<b>32.</b>	<b>Adjusted 2021 taxable value.</b> Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$5,148,977,364
<b>33.</b>	<b>2021 NNR M&amp;O rate. (unadjusted)</b> Divide line 31E by line 32 and multiply by \$100.	\$0.2838/\$100
<b>34.</b>	<b>Rate adjustment for state criminal justice mandate.<sup>23</sup></b>	
	A. <b>2021 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0
	B. <b>2020 criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	\$0
	C. Subtract B from A and divide by line 32 and multiply by \$100.	\$0/\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$0/\$100

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

**2021 Tax Rate Calculation Worksheet  
CITY OF TEMPLE**

**Voter-Approval Tax Rate (continued)**

35.	<b>Rate adjustment for indigent health care expenditures.<sup>24</sup></b> A. <b>2021 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.	\$0	
	B. <b>2020 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, 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/\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		\$0/\$100
36.	<b>Rate adjustment for county indigent defense compensation.<sup>25</sup></b> A. <b>2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	\$0	
	B. <b>2020 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.	\$0	
	C. Subtract B from A and divide by line 32 and multiply by \$100.	\$0/\$100	
	D. Multiply B by 0.05 and divide by line 32 and multiply by \$100.	\$0/\$100	
	E. Enter the lessor of C and D. If not applicable, enter 0.		\$0/\$100

<sup>24</sup> Tex. Tax Code § 26.0442  
<sup>25</sup> Tex. Tax Code § 26.0442

**2021 Tax Rate Calculation Worksheet  
CITY OF TEMPLE**

**Voter-Approval Tax Rate (continued)**

37.	<b>Rate adjustment for county hospital expenditures.<sup>26</sup></b> A. <b>2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021	\$0	
	B. <b>2020 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.	\$0	
	C. Subtract B from A and divide by line 32 and multiply by \$100.	\$0/\$100	
	D. Multiply B by 0.08 and divide by line 32 and multiply by \$100.	\$0/\$100	
	E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.		\$0/\$100
38.	<b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information. A. <b>Amount appropriated for public safety in 2020.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	\$	
	B. <b>Expenditures for public safety in 2020.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	\$	
	C. Subtract B from A and divide by line 32 and multiply by \$100.	\$0/\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		\$0/\$100
39.	<b>Adjusted 2021 NNR M&amp;O rate.</b> Add lines 33, 34D, 35D, 36E, and 37E. Subtract line 38D.		\$0.2838/\$100

<sup>26</sup> Tex. Tax Code § 26.0443

**2021 Tax Rate Calculation Worksheet  
CITY OF TEMPLE**

**Voter-Approval Tax Rate (continued)**

40.	<b>Adjustment for 2020 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.  A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$9,011,704	
	B. Divide line 40A by line 32 and multiply by \$100.	\$0.175/\$100	
	C. Add Line 40B to Line 39.		\$0.4588/\$100
41.	<b>2021 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.  <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply line 40C by 1.08.  <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035		\$0.4748/\$100
D41.	<b>Disaster Line 41 (D41): 2021 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred  If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).		\$0/\$100

27 Tex. Tax Code § 26.042(a)

**2021 Tax Rate Calculation Worksheet  
CITY OF TEMPLE**

**Voter-Approval Tax Rate (continued)**

42.	<b>Total 2021 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.  A: <b>Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup> Enter debt amount.	\$21,780,012	
	B: Subtract <b>unencumbered fund amount</b> used to reduce total debt.	-\$3,645,000	
	C: Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none).	-\$0	
	D: Subtract <b>amount paid</b> from other resources.	-\$0	
	E: <b>Adjusted debt.</b> Subtract B, C and D from A.		\$18,135,012
43.	<b>Certified 2020 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>		\$0
44.	<b>Adjusted 2021 debt.</b> Subtract line 43 from line 42E.		\$18,135,012
45.	<b>2021 anticipated collection rate.</b> A. Enter the 2021 anticipated collection rate certified by the collector. <sup>30</sup> B. Enter the 2020 actual collection rate. C. Enter the 2019 actual collection rate. D. Enter the 2018 actual collection rate.  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%. <sup>31</sup>	100.0000% 96.5200% 97.3700% 97.5900%	100.0000%

28 Tex. Tax Code § 26.012(7)

29 Tex. Tax Code § 26.012(10) and 16.04(b)

30 Tex. Tax Code § 26.04(b)

31 Tex. Tax Code § 26.04(h),(h-1) and (h-2)



**2021 Tax Rate Calculation Worksheet  
CITY OF TEMPLE**

**Voter-Approval Tax Rate (concluded)**

46.	<b>2021 debt adjusted for collections.</b> Divide line 44 by line 45E.	\$18,135,012
47.	<b>2021 total taxable value.</b> Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$5,381,100,660
48.	<b>2021 debt rate.</b> Divide line 46 by line 47 and multiply by \$100.	\$0.337/\$100
49.	<b>2021 voter-approval tax rate.</b> Add lines 41 and 48.	\$0.8118/\$100
D49.	<b>Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0/\$100
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	\$/ \$100

**2021 Tax Rate Calculation Worksheet  
CITY OF TEMPLE**

**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.

51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, skip this line.	\$0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. <sup>34</sup>  -OR-  <b>Taxing units that adopted the sales tax before November 2020.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$9,011,704
53.	<b>2021 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$5,381,100,660
54.	<b>Sales tax adjustment rate.</b> Divide line 52 by line 53 and multiply by \$100.	\$0.1674/\$100
55.	<b>2021 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.609/\$100
56.	<b>2021 NNR tax rate, adjusted for sales tax.</b>  <b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Subtract line 54 from line 55. Skip to line 57 if you adopted the additional sales tax before November 2020.	\$0.609/\$100
57.	<b>2021 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from line 49, line D49 (disaster) or line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.8118/\$100
58.	<b>2021 voter-approval tax rate, adjusted for sales tax.</b> Subtract line 54 from line 57.	\$0.6444/\$100

32 Tex. Tax Code § 26.041(d)  
 33 Tex. Tax Code § 26.041(i)  
 34 Tex. Tax Code § 26.041(d)  
 35 Tex. Tax Code § 26.04(c)  
 36 Tex. Tax Code § 26.04(c)

**2021 Tax Rate Calculation Worksheet  
CITY OF TEMPLE**

**Voter-Approval Tax Rate Adjustment for Unused Increment Rate**

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

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

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

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

63.	<b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$0.0162/\$100
64.	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0/\$100
65.	<b>2018 unused increment rate.</b> Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0/\$100
66.	<b>2021 unused increment rate.</b> Add lines 63, 64, and 65.	\$0.0162/\$100
67.	<b>2021 voter-approval tax rate, adjusted for unused increment rate.</b> Add line 66 to one of the following lines (as applicable): line 49, line D49 (disaster), line 50 (counties), line 58 (taxing units with the additional sales tax) or line 62 (taxing units with pollution control).	\$0.6606/\$100

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

**Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

- No-New-Revenue tax rate.** As applicable, enter the 2021 NNR tax rate from: line 26, line 27 (counties), or line 56 (adjusted for sales tax).  
Indicate the line number used: 56 \$0.609/\$100
- Voter-approval tax rate.** As applicable, enter the 2021 voter-approval tax rate from: line 49, line D49 (disaster), line 50 (counties), line 58 (adjusted for sales tax), line 62 (adjusted for pollution control), line 67 (adjusted for unused increment), or line 80 (adjusted for emergency revenue).  
Indicate the line number used: 67 \$0.6606/\$100
- De minimis rate.** If applicable, enter the 2021 de minimis rate from line 72. /\$100

8/5/2021

www.truth-in-taxation.com/PrintForms.aspx

**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 accurately calculated the tax rates using values that are the same as the values shown in the taxing unit&apos certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. <sup>50</sup>

**Print Here**

\_\_\_\_\_  
Printed Name of Taxing Unit Representative

**Sign Here**

\_\_\_\_\_  
Taxing Unit Representative

**Date**

\_\_\_\_\_  
50 Tex. Tax Code ?? 26.04(c-2) and (d-2)

8/5/2021

www.truth-in-taxation.com/PrintForms.aspx

**2021 Notice of No-New-Revenue Tax Rate  
Worksheet for Calculation of Tax Increase/Decrease**

**Entity Name:** CITY OF TEMPLE

**Date:** 08/05/2021

<b>1.</b> 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$5,409,739,932
<b>2.</b> 2020 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.652500
<b>3.</b> Taxes refunded for years preceding tax year 2020. Enter line 16 of the No-New-Revenue Tax Rate Worksheet.	\$84,715
<b>4.</b> Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$35,383,268
<b>5.</b> 2021 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$5,381,100,660
<b>6.</b> 2021 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 56 of the Additional Sales Tax Rate Worksheet.	0.609000
<b>7.</b> 2021 taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$32,770,903
<b>8.</b> Last year's total levy. Sum of line 4 for all funds.	\$35,383,268
<b>9.</b> 2021 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	\$32,770,903
<b>10.</b> Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$(2,612,365)

8/5/2021

www.truth-in-taxation.com/PrintForms.aspx

**CITY OF TEMPLE  
Tax Rate Recap for 2021 Tax Rates**

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 21) of the No-New-Revenue Tax Rate Worksheet	Additional Tax Levy Compared to last year's tax levy of \$35,211,742	Additional Tax Levy Compared to no-new-revenue tax rate levy of \$32,770,903
Last Year's Tax Rate	0.652500	\$35,111,682	\$-100,060	\$2,340,779
No-New-Revenue Tax Rate	0.609000	\$32,770,903	\$-2,440,839	\$0
Notice & Hearing Limit	0.609000	\$32,770,903	\$-2,440,839	\$0
Voter-Approval Tax Rate	0.660600	\$35,547,551	\$35,809	\$2,776,648
Proposed Tax Rate	0.000000	\$0	\$-35,211,742	\$-32,770,903

**No-New-Revenue Tax Rate Increase in Cents per \$100**

0.00	0.609000	32,770,903	-2,440,839	0
0.50	0.614000	33,039,958	-2,171,784	269,055
1.00	0.619000	33,309,013	-1,902,729	538,110
1.50	0.624000	33,578,068	-1,633,674	807,165
2.00	0.629000	33,847,123	-1,364,619	1,076,220
2.50	0.634000	34,116,178	-1,095,564	1,345,275
3.00	0.639000	34,385,233	-826,509	1,614,330
3.50	0.644000	34,654,288	-557,454	1,883,385
4.00	0.649000	34,923,343	-288,399	2,152,440
4.50	0.654000	35,192,398	-19,344	2,421,495
5.00	0.659000	35,461,453	249,711	2,690,550
5.50	0.664000	35,730,508	518,766	2,959,605
6.00	0.669000	35,999,563	787,821	3,228,660
6.50	0.674000	36,268,618	1,056,876	3,497,715
7.00	0.679000	36,537,673	1,325,931	3,766,770
7.50	0.684000	36,806,729	1,594,986	4,035,825
8.00	0.689000	37,075,784	1,864,041	4,304,881
8.50	0.694000	37,344,839	2,133,096	4,573,936
9.00	0.699000	37,613,894	2,402,151	4,842,991
9.50	0.704000	37,882,949	2,671,206	5,112,046
10.00	0.709000	38,152,004	2,940,261	5,381,101
10.50	0.714000	38,421,059	3,209,317	5,650,156
11.00	0.719000	38,690,114	3,478,372	5,919,211
11.50	0.724000	38,959,169	3,747,427	6,188,266
12.00	0.729000	39,228,224	4,016,482	6,457,321
12.50	0.734000	39,497,279	4,285,537	6,726,376
13.00	0.739000	39,766,334	4,554,592	6,995,431
13.50	0.744000	40,035,389	4,823,647	7,264,486
14.00	0.749000	40,304,444	5,092,702	7,533,541
14.50	0.754000	40,573,499	5,361,757	7,802,596

www.truth-in-taxation.com/PrintForms.aspx

17/18

8/5/2021

www.truth-in-taxation.com/PrintForms.aspx

**Tax Levy:** This is calculated by taking the adjusted taxable value (line 21 of No-New-Revenue Tax Rate Worksheet), multiplying by the appropriate rate, such as the No-New-Revenue Tax Rate and dividing by 100.

**For School Districts:** This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

**Additional Levy Last Year:** This is calculated by taking Last Year's taxable value (line 3 of No-New-Revenue Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of No-New-Revenue Tax Rate Worksheet) and dividing by 100.

**For School Districts:** This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

**Additional Levy This Year:** This is calculated by taking the current adjusted taxable value, multiplying by the No-New-Revenue Tax Rate and dividing by 100.

**For School Districts:** This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the No-New-Revenue Tax Rate, dividing by 100 and adding This Year's tax ceiling.

**COUNTIES ONLY:** All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

www.truth-in-taxation.com/PrintForms.aspx

18/18

## I. STATEMENT OF PURPOSE

The broad purpose of the following Fiscal and Budgetary Policy Statements is to enable the City to achieve and maintain a long-term stable and positive financial condition. The watchwords of the City's financial management include integrity, prudent stewardship, planning, accountability, full disclosure and communication.

The more specific purpose is to provide guidelines to the Director of Finance in planning and directing the City's day-to-day financial affairs and in developing recommendations to the City Manager and City Council.

The scope of these policies generally spans, among other issues, accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, cash and investment management, expenditure control, asset management, debt management, and planning concepts, in order to:

- A.** present fairly and with full disclosure the financial position and results of the financial operations of the City in conformity to generally accepted accounting principles (GAAP) and;
- B.** determine and demonstrate compliance with finance-related legal and contractual issues in accordance with provisions of the Texas Local Government Code and other pertinent legal documents and mandates.

The City Council will annually review and approve the Fiscal and Budgetary Policy Statements as part of the budget process.

## II. OPERATING BUDGET

**A. Preparation** – Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The “operating budget” is the City's annual financial operating plan. The annual budget includes all of the operating departments of the general fund, proprietary fund, the debt service fund, special revenue funds, and capital project funds of the City. The budget

is prepared by the City Manager and Director of Finance with the cooperation of all City Departments, on a basis which is consistent with generally accepted accounting principles. In accordance with Article 12 of the City Charter, the City Manager must submit the budget to the City Council by filing with the City Secretary. The budget should be presented to the City Council on or before the 1st day of August each year.

**1. Proposed Budget** – A proposed budget shall be prepared by the City Manager with the participation of all the City's Department Heads within the provisions of the City Charter.

- a.** The budget shall include four basic segments for review and evaluation. These segments are: (1) revenues, (2) personnel costs, (3) operations and maintenance costs, and (4) capital and other (non-capital) project costs.
- b.** The budget review process shall include City Council participation in the development of each of the four segments of the proposed budget and public hearings to allow for citizen participation in the budget preparation.
- c.** The budget process shall span sufficient time to address policy and fiscal issues by the City Council.
- d.** A copy of the proposed budget shall be filed by the City Manager with the City Secretary when it is submitted to the City Council in accordance with the provisions of the City Charter.

**2. Adoption** – Upon the presentation by the City Manager of a proposed budget document to the City Council, the City Council shall call and publicize a public hearing. The City Council will subsequently adopt by Ordinance such budget, as it may have been amended, as the City's Annual Budget effective for the fiscal year beginning October 1st.

**B. Balanced Budget** – The operating budget will be balanced with current revenues, which may include beginning fund balances less required reserves as established by City Council, greater than or equal to current expenditures/expenses.

**C. Planning** – The budget process will be coordinated so as to identify major policy issues for City Council consideration several months prior to the budget approval date. This will allow adequate time for appropriate decisions and analysis of financial impacts.

**D. Reporting** – Periodic financial reports will be prepared by the Director of Finance to enable the Department Managers to manage their budgets and to enable the Director of Finance to monitor and control the budget as authorized by the City Manager. Summary financial and budgetary reports will be presented by the Director of Finance to the City Council to understand the overall budget and financial status.

**E. Control and Accountability** – The Department Heads of each department will be solely responsible to insure that their department budgets will not exceed budgeted amounts. In addition, each Department Head will be solely responsible to achieve budgeted revenues that are generated by activities of that department. Failure to achieve budgetary control of their individual expenditure and revenue budgets will be evaluated and investigated by the City Manager.

**F. Expenditure Requests** – The Finance Department will evaluate expenditure requests from departments to ensure that the requests are in the amount and kind originally budgeted in those departments and that adequate funds are available to comply with individual expense request. The Director of Finance will make every effort to assist departments in obtaining purchases to accomplish the goals and objectives delineated in the budget information for each department set forth in the current yearly adopted budget.

**G. Contingent Appropriation** – The City Manager should establish an adequate contingent appropriation in each of the operating funds. Expenditures from this appropriation shall be made only in cases of emergency or an unforeseen/unusual need. A detailed account shall be recorded and reported. The transfer of this budget appropriation shall be under the control of the City Council. Any transfer of contingency must be expressly approved in advance by the City Council.

All transfers from the contingent appropriation will be evaluated using the following criteria:

1. Is the request of such an emergency nature that it must be made immediately?
2. Why was the item not budgeted in the normal budget process?
3. Why the transfer cannot be made within the division or department?

### III. REVENUE POLICIES

**A. Characteristics** – The City Finance Department will strive for the following optimum characteristics in its revenue system:

1. **Simplicity** – The City, where possible and without sacrificing accuracy, will strive to keep the revenue system simple in order to reduce compliance costs for the taxpayer or service recipient. A corresponding decrease in the City's cost of collection and a reduction in avoidance to pay should result.
2. **Certainty** – A knowledge and understanding of revenue sources increases the reliability of the revenue system. The City will understand its revenue sources and enact consistent collection policies to provide assurances that the revenue base will materialize according to budgets and plans.

**3. Equity** – The City shall make every effort to maintain equity in its revenue system structure; i.e., the City should seek to minimize or eliminate all forms of subsidization between entities, funds, services, utilities, and customer classes.

**4. Revenue Adequacy** – The City should require that there be a balance in the revenue system; i.e., the revenue base will have the characteristics of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay.

**5. Administration** – The benefits of a revenue source should exceed the cost of levying and collecting that revenue. The cost of collection should be reviewed annually for cost effectiveness as a part of the indirect cost of service analysis. Where appropriate, the City will use the administrative processes of State, Federal or Local Governmental collection agencies in order to reduce administrative cost.

**6. Diversification and Stability** – A diversified revenue system with a stable source of income shall be maintained. This will help avoid instabilities in two particular revenue sources due to factors such as fluctuations in the economy and variations in the weather.

**B. Issues** – The following considerations and issues will guide the City Finance Department in its revenue policies concerning specific sources of funds:

**1. Cost/Benefit of Abatement** – The City will use caution in the analysis of tax or fee incentives that are used to encourage development. Ideally, a cost/benefit (fiscal impact) and analysis should be performed as part of such caution.

**2. Non-Recurring Revenues** – One-time or non-recurring revenues should not be used to finance current ongoing operations. Non-recurring revenues should be used only for non-recurring expenditures and not be used for budget balancing purposes.

**3. Property Tax Revenues** – All real and business personal property located within the City shall be valued at 100% of the fair market value for any given year based on the current appraisal supplied to the City by the Bell County Tax Appraisal District. Reappraisal and reassessment shall be done every third year.

Conservative budgeted revenue estimates result in a projected ninety-eight percent (98%) budgeted collection rate for current ad valorem taxes. Two percent (2%) of estimated current ad valorem taxes will be projected and used as the budget for delinquent ad valorem tax collections. The combined ad valorem tax collections budgeted each fiscal year will be no less than one hundred percent (100%) of the tax levy and should insure that ad valorem tax collection projections will not be over estimated.

The Finance Department will endeavor with the Tax Assessor Collector to collect ad valorem taxes in excess of ninety-seven percent (97%) of total ad valorem tax levy with a goal of one hundred percent (100%) collection of actual ad valorem taxes levied in each fiscal year.

All delinquent taxes shall be aggressively pursued each year by the Tax Assessor/Collector. Tax accounts delinquent greater than 90 days shall be submitted for collection each year to an attorney selected by the Bell County Tax Appraisal District. A penalty shall be assessed on all delinquent property taxes, which shall include all court costs, as well as an amount for compensation of the attorney as permitted by State law and in accordance with the attorney's contract with the County. Annual performance criteria will be developed for the attorney and reported to the City Council.

**4. Interest Income** – Interest earned from investment of available monies, whether pooled or not, will be distributed to the funds in accordance with the equity balance of the fund from which monies were provided to be invested.

**5. User-Based Fees and Service Charges** – For services associated with a user fee or charge, the direct and indirect costs of that service will be offset by a fee where possible. There will be an annual review by all Department Heads of fees and charges to ensure that fees provide adequate coverage of cost of services for their respective departments.

The City Council will determine how much of the cost of a service should be recovered by fees and charges.

**6. Enterprise Fund Rates** – The Director of Utilities will review rates annually, and the City Council will adopt rates that will generate revenues sufficient to cover operating expenses, meet the legal restrictions of all applicable bond covenants, and provide for an adequate level of working capital.

Additionally, enterprise activity rates and other legal funds of the City will include transfers to and receive credits from other funds as follows:

**a. General and Administrative Charges** – Administrative costs should be charged to all funds for services of general overhead, such as administration, finance, customer billing, personnel, data processing, engineering, and legal counsel, and other costs as appropriate. The charges will be determined by the Director of Finance through an indirect cost allocation following accepted practices and procedures not to exceed 10.5%.

**b. Payment in-lieu-of costs** – This transfer will be made in accordance with the following methods, not to exceed 5% of the total estimated operating revenues of the respective fund.

**(1) In-lieu-of franchise fee.** In-lieu-of franchise fee will be included as a part of the rate computation of gross sales consistent with the franchise rates charged to investor owned utility franchises to operate within the City. Currently,

the City levies a 5% franchise fee.

**(2) Payment in-lieu-of ad valorem tax.** Rates will be calculated so as to include a fee equal to the ad valorem taxes lost as a result of municipal ownership of the various utility and other enterprise activities owned by the City. Net book value will be used as a basis, barring absence of known market value and applied only to capital assets actually within the incorporated City limits.

**7. Intergovernmental Revenues (Federal/State/Local)** – All potential grants will be examined for matching requirements and the source of the matching requirements. These revenue sources will be expended only for intended purpose of grant aid. It must be clearly understood that operational requirements set up as a result of a grant or aid could be discontinued once the term and conditions of the project have terminated.

**8. Revenue Monitoring** – Revenues actually received will be compared to budgeted revenues by the Director of Finance and any variances considered to be material will be investigated. This process will be summarized in the appropriate budget report. The Director of Finance will report results of that investigation to the City Manager and City Council.

#### IV. EXPENDITURE POLICIES

**A. Appropriations** – The point of budgetary control is at the department level budget for all funds. When budget adjustments among Departments and/or funds are necessary, they will be made in accordance with the City Charter. Budget appropriation amendments at lower levels of control shall be made in accordance with the applicable administrative procedures.

**B. Central Control** – No recognized or significant salary or capital budgetary savings in any Department shall be spent by



the Department Head without the prior authorization of the City Manager. This control will realize budget savings each year that will be recognized in the approved budget as “unexpended appropriations” or contingency “sweep” accounts. The City Manager is authorized, without further City Council action, to transfer appropriations within individual department budgets for each fund from line item to line item greater than \$5,000 provided that the total funds appropriated by the City Council for each individual department budget are neither increased nor decreased. The Director of Finance is authorized without further City Council action, to transfer appropriations within individual department budgets for each fund from line item to line item less than \$5,000 provided that the total funds appropriated by the City Council for each individual department budget are neither increased nor decreased.

**C. Purchasing** – All City purchases of goods or services will be made in accordance with the City’s current Purchasing Manual.

**D. Prompt Payment** – All invoices approved for payment by the proper City authorities shall be paid by the Finance Department within thirty (30) calendar days of receipt in accordance with the provisions of Article 601f, Section 2 of the State of Texas Civil Statutes.

The Director of Finance shall establish and maintain proper procedures which will enable the City to take advantage of all purchase discounts, when possible, except in the instance where payments can be reasonably and legally delayed in order to maximize the City’s investable cash.

**E. Reporting** – Quarterly reports will be presented by the Director of Finance in open Council meetings describing the financial and budgetary conditions of the City. Comparisons of actual to budget and actual to prior year, appropriate ratios and graphs to fully disclose and present meaningful information will be used whenever possible.

## V. CAPITAL BUDGET AND PROGRAM

**A. Preparation** – The City’s Capital Budget will include all capital project funds and all capital resources. The budget will be prepared annually and on a project basis. The Capital Budget will be prepared by the City Manager with the involvement of responsible departments.

**B. Control** – All capital project expenditures must be appropriated in the Capital Budget. The Finance Department must certify the availability of resources before any capital project contract is presented to the City Council for approval.

**C. Program Planning** – The Capital Budget will be taken from capital improvements plan for future years. The planning time frame for the capital improvements project plan should normally be five years, but a minimum of at least three years. The replacement and maintenance for capital items should also be projected for the next ten (10) years. Future maintenance and operational costs will be considered so that these costs can be included in the operating budget.

**D. Financing Programs** – Where applicable, assessments, impact fees, pro rata charges, or other fees should be used to fund capital projects which have a primary benefit to specific, identifiable property owners.

Recognizing that long-term debt is usually a more expensive financing method, alternative-financing sources will be explored before debt is issued. When debt is issued, it will be used to acquire major assets with expected lives that equal or exceed the average life of the debt issue. The exceptions to this requirement are the traditional costs of marketing and issuing the debt, capitalized labor for design and construction of capital projects, and small component parts which are attached to major equipment purchases.

**E. Timing** – The Financial Analyst will work with Department Heads during the budget preparation to schedule the timing of capital equipment purchases to insure funds availability. The final schedule of capital purchases will be given to Directors or Department Heads to assist them in timing purchase requests to the Purchasing Department.

**F. Infrastructure Maintenance** – The City recognizes the deferred maintenance increases future capital costs. Therefore, a portion of all individual funds with infrastructure should be budgeted each year to maintain the quality of the City’s infrastructure. Replacement schedules should be developed in order to anticipate the deterioration and obsolescence of infrastructure.

**G. Reporting** – Periodic financial reports will be prepared by the Director of Finance to enable the Department Heads to manage their capital budgets and to enable the Finance Department to monitor and control the capital budget as authorized by the City Manager.

## VI. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

**A. Accounting** – The City Finance Department is solely responsible for the reporting of the financial affairs, both internally and externally. The Director of Finance is the City’s Chief Fiscal Officer and, through responsibility delegated to the Assistant Director of Finance, is responsible for establishing the Chart of Accounts and for properly recording financial transactions.

### B. Auditing –

**1. Qualifications of the Auditor** – In conformance with the City’s Charter and according to the provisions of Texas Local Government Code, Title 4, Chapter 103, the City will be audited annually by outside independent accountants (“auditor”). The auditor must be a CPA that can demonstrate that it has the breadth and depth of staff to conduct the City’s audit in

accordance with generally accepted auditing standards and contractual requirements. The auditor must hold a license under Article 41a-1, Section 9, of the Civil Statutes of Texas, capable of demonstrating that it has sufficient staff which will enable it to conduct the City’s audit in accordance with generally accepted auditing standards as required by the City Charter and applicable state and federal laws. The auditor’s report on the City’s financial statement will be completed within 120 days of the City’s fiscal year end, and the auditor will jointly review the management letter with the City Council within 30 days of its receipt by the staff.

In conjunction with their review, the Director of Finance shall respond within 100 days in writing to the City Manager and City Council regarding the auditor’s Management Letter, addressing the issues contained therein. The City Council shall schedule its formal acceptance of the auditor’s report upon the resolution of any issues resulting from the joint review.

**2. Responsibility of Auditor to City Council** – The auditor is retained by and is accountable directly to the City Council and will have access to direct communication with the City Council if the City Staff is unresponsive to auditor recommendations or if the auditor considers such communication necessary to fulfill its legal and professional responsibilities.

### C. Financial Reporting –

**1. External Reporting** – The City Finance Department shall prepare a written Comprehensive Annual Financial Report (AFR) which shall be presented to the City’s auditor within 60 days of the City’s fiscal year end. Accuracy and timeliness of the AFR is the responsibility of the City staff. The AFR will be prepared in accordance with generally accepted accounting principles (GAAP). If City staffing limitations preclude such timely reporting,

the Director of Finance will inform the City Council of the delay and the reasons therefore. Upon the completion and acceptance of the AFR, the City's auditor shall present the audited AFR to the City Council within 120 days of the City's fiscal year end.

**2. Internal Reporting** – The Finance Department will prepare internal financial reports, sufficient to plan, monitor, and control the City's financial affairs. Internal financial reporting objectives are addressed throughout these policies. As the Finance Department strives for excellence in financial reporting, the following Qualitative Characteristics of Accounting Information will be incorporated in all reports and policies that are prepared or implemented.

#### **Definitions of Qualitative Characteristics of Accounting Information:**

**Bias** – Bias in measurement is the tendency of a measure to fall more often on one side than the other of what it represents instead of being equally likely to fall on either side. Bias in accounting measures means a tendency to be consistently too high or too low. Financial reporting will strive to eliminate bias in accounting data.

**Comparability** – The quality of information that enables users to identify similarities in and differences between two sets of economic phenomena.

**Completeness** – The inclusion in reported information of everything material that is necessary for faithful representation.

**Conservatism** – A prudent reaction to uncertainty to try to insure that uncertainty and risks inherent in financial situations are adequately considered.

**Consistency** – Conformity from period to period with

unchanging policies and procedures.

**Feedback Value** – The quality of information that enables users to confirm or correct prior expectations.

**Materiality** – The magnitude of an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would have been changed or influenced by the omission or misstatement.

**Neutrality** – Absence in reported information of bias intended to attain a predetermined result or to induce a particular mode of behavior.

**Predictive Value** – The quality of information that helps users to increase the likelihood of correctly forecasting the outcome of past or present events.

**Relevance** – The capacity of information to make a difference in a decision by helping users to form predictions about the outcomes of past, present, and future events or to confirm or correct prior expectations.

**Reliability** – The quality of information that assures that information is reasonably free from error and bias and faithfully represents what it purports to present.

**Representational Faithfulness** – Correspondence or agreement between a measure or description and the phenomenon that it purports to represent (sometimes called validity).

**Timeliness** – Having information available to a decision-maker before it loses its capacity to influence decisions.

**Understandability** – The quality of information that enables

users to perceive its significance.

**Verifiability** – The ability through consensus among measurers to insure that information represents what it purports to represent or that the chosen method of measurement has been used without error or bias.

## VII. ASSET MANAGEMENT

**A. Investments** – The Director of Finance shall promptly deposit all City funds with the City’s Depository Bank in accordance with the provisions of the current Bank Depository Agreement. The Director of Finance will then promptly invest all funds in any negotiable instrument that the Council has authorized under the provisions of the Public Funds Investment Act, and in accordance with the City Council approved Investment Policies.

**B. Cash Management** – The City’s cash flow will be managed to maximize the cash available to invest. Such cash management will entail the centralization of cash collections, where feasible, utility bills, building and related permits and licenses, and other collection offices as appropriate.

The Finance Department shall use the facsimile check-signing machine, bearing the signatures of the City Manager and Director of Finance.

The Director of Finance may transfer funds, via electronic transfer, through verbal or electronic instructions to the City’s Depository only for payment of any obligation of the City under the conditions applicable to the use of the facsimile machine. Payment authorization shall be in accordance with the pay authorization criteria as defined in the current Bank Depository Agreement, approved by Council, stipulating the conditions and control procedures on such activity.

## VIII. TREASURY

**Cash/Treasury Management** – Periodic review of each cash flow position will be performed to determine performance of cash management and investment policies. A detailed policy structure will be followed with respect to Cash/Treasury Management. The underlying theme will be that idle cash will be invested with the intent to 1) safeguard assets, 2) maintain liquidity, and 3) maximize return. Where legally permitted, pooling of investments will be done.

The City will adhere to the investments authorized through the Public Funds Investment Act and any amendments to such act and will additionally establish comprehensive Investment Policies and Guidelines. Such policies will clarify acceptable investment securities, brokers, terms, and other pertinent investment information.

## IX. DEBT MANAGEMENT

**A. Policy Statement** – The City of Temple recognizes the primary purpose of capital facilities is to support provision of services to its residents. Using debt financing to meet the capital needs of the community must be evaluated according to two tests – efficiency and equity. The test of efficiency equates to the highest rate of return for a given investment of resources. The test of equity requires a determination of who should pay for the cost of capital improvements. In meeting the demand for additional capital facilities, the City will strive to balance the load between debt financing and “pay as you go” methods. The City realizes failure to meet the demands of growth may inhibit its continued economic viability, but also realizes that too much debt may have detrimental effects. Through the rigorous testing of the need for additional debt financed facilities and the means by which the debt will be repaid, the City Director of Finance will strike an appropriate balance between service demands and the amount of debt.

**B. Types of Debt** –

**1. General Obligation Bonds (GO's)** – General obligation bonds will be used only to fund capital assets of the general government, are not to be used to fund operating needs of the City and are backed by the full faith and credit of the City as well as the ad valorem taxing authority of the City as prescribed by law. The term of a bond issue will not exceed the useful life of the asset(s) funded by the bond issue and will generally be limited to no more than twenty years. General obligation bonds must be authorized by a vote of the citizens of the City of Temple.

**2. Revenue Bonds (RB's)** – Revenue bonds will be issued to provide for the capital needs of any activities where the capital requirements are necessary for continuation or expansion of a service which produces a revenue and for which the asset may reasonably be expected to provide for a revenue stream to fund the debt service requirements. The term of the obligation may not exceed the useful life of the asset(s) to be funded by the bond issue and will generally be limited to no more than twenty years.

**3. Certificates of Obligation, Contract Obligations, etc. (CO's)** – Certificates of Obligations or Contract Obligations will be used in order to fund capital requirements which are not otherwise covered under either Revenue Bonds or General Obligation Bonds. Debt service for CO's may be either from general revenues or backed by a specific revenue stream or streams or by a combination of both. Generally CO's will be used to fund capital assets where full bond issues are not warranted as a result of cost of the asset(s) to be funded through the instrument. The term of the obligations may not exceed the useful life of the asset(s) to be funded by the proceeds of the debt issue and will generally be limited to no more than twenty years.

**4. Method of Sale** – The Director of Finance will use a

competitive bidding process in the sale of bonds unless the nature of the issue warrants a negotiated bid. In situations where a competitive bidding process is not elected, the Director of Finance will publicly present the reasons why, and the Director of Finance will participate with the financial advisor in the selection of the underwriter or direct purchaser.

**C. Analysis of Financing Alternatives** – Finance Staff will explore alternatives to the issuance of debt for capital acquisitions and construction projects. These alternatives will include, but are limited to: 1) grants-in-aid, 2) use of reserves/designations, 3) use of current revenues, 4) contributions from developers and others, 5) leases, and 6) impact fees.

**D. Conditions for Using Debt** – Debt financing of capital improvements and equipment will be done only when the following conditions exist:

- When non-continuous projects (those not requiring continuous annual appropriations) are desired;
- When it can be determined that future users will receive a benefit from the improvement;
- When it is necessary to provide basic services to residents and taxpayers (for example, purchase of water rights);
- When total debt, including that issued by overlapping governmental entities, does not constitute an unreasonable burden to the residents and taxpayers.

**E. Federal Requirements** – The City Finance Department will maintain procedures to comply with arbitrage rebate and other Federal requirements related to the issuance of bonds. The City Finance Department will maintain post-issuance

compliance written procedures for bonds and financed projects. The City will monitor the use of proceeds and expenditures from the Construction/Project Fund for all bond issues. The City will retain various records with respect to each series of Bonds.

**F. Sound Financing of Debt** – When the City utilizes debt financing, it will ensure that the debt is soundly financed by:

- Conservatively projecting the revenue sources that will be used to pay the debt;
- Financing the improvement over a period not greater than the useful life of the improvement;
- Determining that the benefits of the improvement exceed the costs, including interest costs;
- Maintaining a debt service coverage ratio which ensures that combined debt service requirements will not exceed revenues pledged for the payment of debt; and
- Evaluating proposed debt against the target debt indicators.

**G. Financing Methods** – The City maintains the following policies in relation to methods of financing used to issue debt:

- An Ad Valorem tax rate of \$1.20 per \$100 of assessed value is the maximum municipal tax rate (by City Charter) that may be levied for all General Fund tax supported expenditures and debt service;
- Where possible, the City will use revenue or other self-supporting bonds in lieu of General Obligation Bonds;
- When appropriate, the City will issue non-obligation debt, for example, Industrial Development Revenue bonds, to promote community stability and economic growth; and
- Staff will maintain open communications with bond rating

agencies about its financial condition and whenever possible, issue rated securities.

**H. Elections** – The Charter also regulates which securities may be issued only after a vote of the electors of the City and approved by a majority of those voting on the issue.

**1. Election Required** – Securities payable in whole or in part from Ad Valorem taxes of the City except issues such as tax increment securities, certificates of obligation, and contractual obligations.

**2. Election Not Required** –

- Short-term notes (12 months or less) issued in anticipation of the collection of taxes and other revenues.
- Securities issued for the acquisition of water rights or capital improvements for water treatment.
- Securities payable solely from revenue other than Ad Valorem taxes of the City.
- Refunding securities issued to refund and pay outstanding securities.
- Securities for any special or local improvement district, such as a Public Improvement District (PID).
- Tax increment securities payable from Ad Valorem tax revenue derived from increased valuation for assessment of taxable property within a plan of development or other similar area as defined by applicable State Statutes.
- Securities issued for the acquisition of equipment or facilities pursuant to a lease-purchase contract.

## X. FINANCIAL CONDITIONS, RESERVES, AND STABILITY RATIOS

**A. Operational Coverage – (No Operating Deficits)** – The City’s Proprietary Utility fund will comply with all bond covenants and maintain an operational coverage of at least 125%, such that current operating revenues will exceed current operating expenses.

Deferrals, short-term loans, or one-time sources will be avoided as budget balancing techniques. Reserves will be used for emergencies or non-recurring expenditures, except when balances can be reduced because their levels exceed guideline minimums as stated in Paragraph B, following.

**B. Fund Balance Policies** – The City’s Fund Balance is the accumulated difference between assets and liabilities within governmental funds, and it allows the City to meet its contractual obligations, fund disaster or emergency costs, provide cash flow for timing purposes and fund non-recurring expenses appropriated by Council. This policy establishes limitations on the purposes for which Fund Balances can be used in accordance with Governmental Accounting Standards Board (GASB) Statement Number 54.

The City’s Fund Balance will report up to five components:

- 1. Non-spendable Fund Balance** – amounts that are not in a spendable form or are required to be maintained intact. Assets included in this category are prepaid items, inventory, and non-financial assets held for resale.
- 2. Restricted Fund Balance** – represents the portion of fund balance that is subject to legal restrictions, such as grants or hotel/motel tax and bond proceeds.
- 3. Committed Fund Balance** – describes the portion of fund balance that is constrained by limitations that the Council has imposed upon itself, and remains binding unless the Council removes the limitation.

**4. Assigned Fund Balance** – is that portion of fund balance that reflects the City’s intended use of the resource and is established in a less formal method by the City for that designated purpose.

**5. Unassigned Fund Balance** – represents funds that cannot be properly classified in one of the other four categories.

#### C. Operating Reserves/Fund Balances –

- 1.** The General Fund’s Unassigned Fund Balance should be at least 33% of the General Fund’s annual operating expenditures. This percentage is the equivalent of four months operational expenditures. The General Fund’s annual operating expenditures are defined as all personnel and operations expenditures less those related to the operation of the sanitation department, airport and golf course. Any expenditure funded with General Fund Balance is also excluded from this calculation.
- 2.** The General Fund’s Assigned for Technology Fund Balance is replenished each year at a level sufficient for the City’s technology needs based on a recommendation by Management.
- 3.** The General Fund’s Assigned for Capital Projects Fund Balance is adopted by Council with the acceptance of the fiscal year end financial statements. At the end of each fiscal year, any available fund balance that is not restricted or allocated to technology is added to the balance of the General Fund’s Assigned for Capital Projects Fund Balance.
- 4.** The Enterprise Fund working capital should be maintained at 33% of total operating expenses or the equivalent of four months.

**D. Liabilities and Receivables** – Procedures will be followed to maximize discounts and reduce penalties offered by creditors.

Current liabilities will be paid within 30 days of receiving the invoice. Accounts Receivable procedures will target collection for a maximum of 30 days from service. Receivables aging past 120 days will be sent to a collection agency. The Finance Director is authorized to write-off non-collectible accounts that are delinquent for more than 180 days, provided proper delinquency procedures have been followed. The Finance Director will make an annual report to the City Council of the status of delinquent write-offs of non-collectible accounts.

**E. Capital and Debt Service Funds –**

1. Monies in the Capital Projects Funds should be used within 24 months of receipt or within a reasonable time according to construction schedule. Balances will be used to generate interest income to offset construction cost. Any unused monies can be used to fund similar projects as outlined by bond covenants and remaining excess funds will be transferred to the Debt Service Fund, provided that this complies with the bond covenant.

Revenues in the Debt Service Fund are based on property tax revenues, interest earnings and transfers from other funds. Reserves in the Debt Service Fund are designed to provide funding between the date of issuance of new debt and the time that property tax levies are adjusted to reflect the additional debt. Reserve levels should not exceed one month of average annual debt service.

2. Revenue obligations will maintain debt coverage ratios as specified by the bond covenants.

**F. Ratios/Trend Analysis –** Ratios and significant balances will be incorporated into monthly, quarterly and financial reports. This information will provide users with meaningful data to identify major trends of the City’s finances through analytical procedures.

We have selected the following ratios/balances as key indicators:

**Fund Balance/Equity (FB/E):**

Assets – liabilities

AL (acceptable level)  $\geq$  33.0% of operations

**Working Capital (CA-CL):**

Current assets less current liabilities

AL  $\geq$  33.0% of operations

**Current Ratio (CA/CL):**

Current assets divided by current liabilities

AL > 1.00

**Quick Ratio (Liquid CA/CL):**

“Liquid” current assets divided by current liabilities

AL > 1.00

**Debt/Assessed Ad Valorem Taxes (D/AV):**

Debt divided by assessed Ad Valorem value

AL < 5

**Debt Ratio - % (CL+LTL / TA) :**

Current liabilities plus long term liabilities divided by total assets

AL < 1.00

**Enterprise Operational Operating Coverage (OR/OE):**

Operating revenue divided by operating expense

AL > 1.25

Our goal is to develop minimum/maximum levels for the ratios/balances above through analyzing City of Temple historical trends and anticipated future trends. We will also analyze/compare City of Temple to other municipalities to develop these acceptable levels.



## XI. INTERNAL CONTROLS

**A. Written Procedures** – Wherever possible, written procedures will be established and maintained by the Director of Finance for all functions involving cash handling and/or accounting throughout the City. These procedures will embrace the general concepts of fiscal responsibility set forth in this policy statement.

**B. Department Heads Responsibilities** – Each Department Head is responsible to ensure that good internal controls are followed throughout their Department, that all Finance Department directives or internal controls are implemented, and that all independent auditor internal control recommendations are addressed.

## XII. STAFFING AND TRAINING

**A. Adequate Staffing** – Staffing levels will be adequate for the fiscal functions of the City to operate effectively. Overtime shall be used only to address temporary or seasonal demands that require excessive hours. Workload allocation alternatives will be explored before adding staff.

**B. Training** – The City will support the continuing education efforts of all financial staff members including the investment in time and materials for maintaining a current perspective concerning financial issues. Staff will be held accountable for communicating, teaching, and sharing with other staff members all information and training materials acquired from seminars, conferences, and related education efforts.

**C. Awards, Credentials, Recognition** – The Finance Department will support efforts and involvement which result in meeting standards and receiving exemplary recitations on behalf of any of the City's fiscal policies, practices, processes, products, or personnel. Staff certifications may include Certified Public

Accountant, Management Accountant, Certified Internal Auditor, and Certified Cash Manager.

The Finance Department will strive to maintain a high level of excellence in its accounting policies and practices as it prepares the AFR. The AFR will be presented annually to the Governmental Finance Officers Association (GFOA) for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting. The Budget will also be submitted to the GFOA for evaluation and consideration of the Distinguished Budget Presentation Award.

The Public Funds Investment Act, Chapter 2256, Texas Government Code, as amended, (the “PFIA”) prescribes that each City is to adopt rules governing its investment practices and to define the authority of the investment officers. The following Investment Policy addresses the methods, procedures, and practices, which must be exercised to ensure effective and judicious fiscal management of the City’s funds.

The Director of Finance, the Assistant Director of Finance, the Treasury/Grants Manager, the Financial Analyst and the Senior Accountant are authorized as the Investment Officers of the City of Temple, Texas, and are responsible for all investment decisions and activities.

### I. Scope

This policy applies to all investment activities of the City’s funds under its control, except those subject to other investment covenants, or excluded by contract. The Investment Policy will govern the activities of the Investment Officers and designated deputies in their management of all public funds covered by this Investment Policy.

To make effective use of the City’s resources, all funds shall be pooled for investment purposes, except for those funds required to be accounted for in other accounts as stipulated by applicable laws, bond covenants, contracts or City policy. The pooled funds will include, but are not limited to, the funds of the General Fund, Water & Wastewater, GO Interest & Sinking, Hotel/Motel, Capital Projects, Federal/State Grant, Drainage, and Tax Increment Funds. Bond Proceeds may be invested in separate portfolios. The Firemen’s Pension Fund, Deferred Compensation Plans, and any investments donated to the City for a particular purpose, or under terms of use specified by the donor, are outside the scope of this Investment Policy.

This policy also requires the formal adoption of an Investment Strategy that specifically addresses each of the City’s fund groups (See Attachment A).

### II. Objectives

The primary objectives of the City investment activities, in order of priority, shall be:

**A. Safety** – Investments shall be undertaken in a manner that seeks to ensure the preservation of principal.

**B. Liquidity** – The City’s investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements, which might be reasonably anticipated.

**C. Yield** – The City’s investment strategy is conservative. Given this strategy, the benchmark used by the Director of Finance to determine whether market yields are being achieved shall be the average rolling 90-day T-bill rate. Weighted average yield to maturity shall be the portfolio performance standard. Return on investment is of least importance compared to the safety and liquidity objectives.

Each investment transaction shall seek to first ensure that principal losses are avoided, whether they are from issuer defaults or erosion of market value.

### III. Delegation Of Authority

The Director of Finance may designate deputies to assist with the management of the investment portfolio, but only the City Council may designate Investment Officers.

The Investment Officers shall be responsible for all transactions, compliance with internal controls, and insuring that all safekeeping, custodial, and collateral duties are in compliance with this Investment Policy and other applicable laws and regulations.

#### IV. Standard Of Care

Investments shall be made with judgment and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived. This investment principle shall be applied in the context of managing the overall investment portfolio.

The Investment Officers, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for an individual issuer's credit risk or market price changes, provided that deviations from expectations are reported in a timely manner to the City Manager, and appropriate action is taken to control adverse developments.

#### V. Ethics And Conflicts Of Interest

The Investment Officers and designated deputies shall refrain from any personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. An Investment Officer who has a personal business relationship with a business organization offering to engage in an investment transaction with the City shall file a statement with the Texas Ethics Commission and the City Council disclosing that personal business interest. A disclosure statement will also be filed if an Investment Officer is related within the second degree by affinity of consanguinity, as determined under Chapter 573, to an individual seeking to sell an investment to the City.

For the purpose of this section, an individual has a personal business relationship with a business organization if:

**A.** The individual owns 10 percent or more of the voting stock or shares of the business organization, or owns \$5,000 or more of the fair market value of the business organization;

**B.** Funds received by the individual from the business organization exceed 10 percent of the individual's gross income for the previous year; or

**C.** The individual has acquired from the business organization during the previous year investments with a book value of \$2,500 or more for the personal account of the individual.

#### VI. Accounting/Reporting

The Investment Officers shall, not less than quarterly, prepare and submit to the City Council a written report of investment transactions for all funds covered by this Investment Policy for the preceding reporting period. The report should:

**A.** Describe the investment position of the entity on the date of the report;

**B.** Be prepared and signed by the Investment Officers;

**C.** Contain a summary statement that states the beginning market values, ending market value and fully accrued interest for the reporting period;

**D.** State the book value and market value of each separately invested asset at the beginning and end of the reporting period by type of asset and fund type invested;

**E.** State the maturity date of each separately invested asset that has a maturity date;

**F.** State the compliance of the investment portfolio as it relates to the City's Investment Policy, the City's Investment Strategy and the Public Funds Investment Act; and

**G.** The reports should be formally reviewed at least annually by an independent auditor and the results of that audit reported to the City Council.

The method used to monitor the market value of acquired investments is to obtain market prices from a recognized entity independent from the original transaction.

The City will seek to control the risk of loss due to failure of an investment issuer by monitoring the ratings of portfolio positions to ensure compliance with the rating requirements imposed by the Public Funds Investment Act. Not less than quarterly, the Investment Officers will obtain from a reliable source the current credit rating for each held investment that has a PFIA-required minimum rating and will include this information in the quarterly report.

## VII. Diversification

The City will diversify use of investment types and issuers to avoid incurring unreasonable risks inherent in over-investment in specific instruments, individual issuers or maturities (when appropriate).

The investment portfolio shall not exceed the following guidelines without prior approval of the City Manager:

- A.** With the exception of U.S. Treasury securities and authorized pools, no more than 80% of the total investment portfolio will be invested in a single investment type.
- B.** Commercial paper shall not exceed more than 5% of the total investment portfolio.
- C.** With the exception of U.S. Treasury securities and authorized pools, no more than 40% of the total investment portfolio shall be invested with a single issuer.

**D.** The maximum maturity for each investment and the total portfolio will be timed to maturity to meet cash flow needs established by the cash flow analysis. The maximum maturity of any individual investment shall not exceed three (3) years.

**E.** The maximum dollar-weighted average maturity of the total investment portfolio is 270 days.

Maturity schedules shall be timed according to anticipated liquidity needs. Investments, from time to time, may be liquidated before maturity for cash-flow or portfolio restructuring purposes. To meet these disbursement schedules, market gains or losses may be required. Any losses for early maturity liquidation should be minimized, and they should be reported as such to the City Manager in a timely manner. Actual risk of default shall be minimized by adequate collateralization, where applicable. Market risk shall be minimized by diversification of investment type and maturity.

The Investment Officers shall routinely monitor the contents of the investment portfolio, the available markets and the relative values of competing instruments, and shall adjust the investment portfolio accordingly, keeping in mind the overall objectives of the investments.

## VIII. Cash Flow Analysis

The Director of Finance monitors cash flows for all of the City's fund types. The purposes will be to determine liquidity needs and the available funds for investing.

## IX. Authorized Investments

The following is a list of authorized investments:

- A.** Obligations issued, guaranteed, insured by, or backed by the full faith and credit of the United States or its agencies and instrumentalities (i.e. U.S. Treasury and Agency Issues), including

obligations of the Federal Home Loan Bank, the Federal Deposit Insurance Corporation and U.S. Agency Letters of Credit.

**B.** Obligations issued, guaranteed, insured by, or backed by the State of Texas. Obligations issued by counties, cities, and other political subdivisions of the State of Texas that are rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent.

**C.** Deposits in Financial Institutions, which are guaranteed or insured by the Federal Deposit Insurance Corporation or its successor or the National Credit Union Share Insurance Fund or its successor and are secured in compliance with Section XII Collateralization Requirements and placed in compliance with the PFIA.

**D.** Fully collateralized repurchase agreements that have a defined termination date and are secured by cash or obligations of the United States or its agencies and instrumentalities. The securities purchased by the City must be pledged to the City, held in the City's account and deposited at the time the investment is made with the City's custodial bank. Repurchase agreements can only be placed through primary government securities dealers or financial institutions doing business in Texas.

**E.** Commercial paper with a stated maturity of 270 days or less from the date of issuance. Commercial paper must be rated not less than A-1 or P-1, or an equivalent, by at least two nationally recognized credit rating agencies or rated by one credit rating agency plus fully secured by an irrevocable letter of credit issued by a domestic bank.

**F.** Investment pools that are authorized by Council, invest only in investments approved by the Public Funds Investment Act, have an advisory board and are continuously rated no lower than AAA or AAA-m or at an equivalent rating by at least one nationally

recognized rating agency. Investment pools must comply with all requirements of the Public Funds Investment Act and provide an offering circular, investment transaction confirmations, and monthly reports.

**G.** S.E.C. registered no-load money market mutual funds that comply with federal Securities and Exchange Commission Rule 2a-7 and the Public Funds Investment Act, and are continuously rated no lower than AAA or at an equivalent rating by at least one nationally recognized rating agency.

An investment that requires a minimum rating under this Policy does not qualify as an authorized investment during the period the investment does not have the minimum rating. The Investment Officers will take all prudent measures that are consistent with this Policy to liquidate an investment that does not have the minimum rating. The Investment Officers will not be required to liquidate investments that were authorized investments at the time of purchase.

The Investment Officers are specifically prohibited from investing in:

- a.** Structured notes, investments with inverse-floaters, collateralized mortgage obligations, or any other form of derivatives;
- b.** Any investment not authorized by this policy or the Public Funds Investment Act;
- c.** Any investment pool in which the City would own more than 20% of the market value of the pool;
- d.** Highly sophisticated investments not freely conducted in the marketplace (e.g., derivatives); and
- e.** Any one mutual fund in which the City would own more than 10% of the total assets of the mutual fund.

The Investment Officers are also specifically prohibited from borrowing funds for the purpose of reinvesting the funds to leverage return.

#### **X. Eligible Institutions**

The following financial institutions are eligible for consideration for investment transactions by the Investment Officers:

- A.** State or national banks with a main or branch office in the State of Texas;
- B.** Savings banks with a main or branch office in the State of Texas;
- C.** State or federal credit unions with a main or branch office in the State of Texas;
- D.** Brokers approved and designated as primary dealers by the Federal Reserve Bank of New York;
- E.** Secondary or regional brokers who meet the following requirements:
  - 1.** Registered and in good standing with the Financial Industry Regulatory Authority (FINRA);
  - 2.** Maintain Texas State Registration;
  - 3.** Have net capital of \$1 million or more for Delivery Versus Payment investment transactions or net capital of \$50 million or more for Repurchase Agreement transactions; and
  - 4.** Have at least five (5) years of operation.
- F.** Local government investment pools, (i.e. Texpool, TexSTAR, etc.); and
- G.** S.E.C. registered money market mutual funds.

A written copy of the City's Investment Policy shall be presented

to any local government investment pool offering to engage in an investment transaction with the City. The qualified representative of the business organization (e.g. local government investment pool or discretionary investment management firm) shall execute an Investment Policy Certification substantially to the effect that the business organization or has:

- A.** Received and reviewed the City's Investment Policy; and
- B.** Agrees to comply with the requirements of the Public Funds Investment Act.

A list of individual qualified broker/dealers authorized to engage in investment transactions with the City shall, at least annually, be reviewed, revised, and adopted by the City Council. (See Attachment B)

All broker/dealers will have on file Trading Authorization Agreements, with the City.

#### **XI. Investment Purchases/ Trades**

The City will purchase investments on an "as needed" basis only. The City will determine investment requirements based on cash flow analysis and current cash positions. The City will create a competitive environment to evaluate available options best suited for the City's requirements.

Investment selections and term will be determined in accordance with, (1) safety of principal, (2) cash flow needs, (3) investment type as a percentage of total investment portfolio and (4) yield.

Brokers/dealers are not encouraged to contact the City on currently available securities that the broker/dealers believe are items of interest to the City.

The Treasury/Grants Manager will obtain investment alternatives and get approval from an Investment Officer prior to making any

investment decision. After the decision is made, execution will be on a competitive basis. All security purchases and trades conducted through the City will be settled with the City's third party custodial bank using Delivery versus Payment (DVP).

The Director of Finance, Assistant Director of Finance, Treasury/ Grants Manager, designated Financial Analyst, designated Senior Accountant, City Manager, and City Secretary are the only individuals authorized to wire funds for the City. Dual authorization shall be used for all non-repetitive wire transfers.

The City's Investment Officer must approve any substitution of securities on repurchase agreements. The City will only enter repurchase agreements under the terms of the Master Repurchase Agreement or similar format.

## **XII. Collateralization Requirements**

Consistent with the requirements of the Public Funds Collateral Act, Chapter 2257, Texas Government Code, as amended, the City will require full collateralization of all non-insured deposits with depository institutions. To anticipate market changes and provide a level of security, the collateralization level for marketable securities pledges will be at least 102% of market value of principal and accrued interest on the ledger deposits less the amount insured by the Federal Deposit Insurance Corporation. Securities pledged as collateral shall be held in the City's account by an independent third-party with whom the City has a current custodial agreement. A clearly marked evidence of pledge must be supplied to the City for retention. The City must approve any release and/or substitution of collateral before such action is taken. Collateral shall be reviewed at least monthly to assure that the market value of the securities pledged equals or exceeds the required amount. When Federal Home Loan Bank Letters of Credit are pledged as collateral, the value of the Letter of Credit shall be at least 100% of principal and accrued

interest of the deposit less the amount insured by the Federal Deposit Insurance Corporation. Deposit specific Federal Home Loan Bank Letters of Credit should extend at least three (3) business days beyond the maturity date of the deposit.

Obligations authorized by the Public Funds Collateral Act are acceptable for collateralization purposes. The City reserves the right, in its sole discretion, to accept or reject any form of insurance or collateralization pledged towards deposits.

All financial institutions pledging securities as collateral shall be required to sign a collateralization agreement with the City. The agreement shall define the City's rights to the collateral in case of default, bankruptcy, or closing and shall establish a perfected security interest in compliance with Federal and State regulations, including:

- The agreement must be in writing;
- The agreement must be executed by the financial institution and the City contemporaneously with the deposit;
- The agreement must be approved by the Board of Directors or designated committee of the financial institution and a copy of the meeting minutes must be delivered to the City; and
- The agreement must be part of the financial institution's "official record" continuously since its execution.

Private insurance coverage is not an acceptable collateralization form.

## **XIII. Investment Training**

The Investment Officers shall attend:

- A.** At least one training session containing at least ten (10) hours of instruction relating to the Investment Officer's responsibilities within 12 months after taking office or assuming duties.

**B.** Investment training sessions not less than once in a two-year period that begins on the first day of the City’s fiscal year and consists of the two consecutive fiscal years after that date and receive not less than eight (8) hours of instruction relating to investment responsibilities.

Training must include education in investment controls, security risks, strategy risks, market risks, diversification of the investment portfolio, and compliance with the Public Funds Investment Act.

All training shall be from an independent source on the list of approved training seminar sponsors. (See Attachment C)

#### **XIV. Conclusion**

The Investment Officers will adhere to the Investment Policy in all investment decisions of the City.

All current investment activity, which does not comply with the above stated policy, will be allowed to mature, and all future investment activity will be performed under the terms of this Policy.

In conjunction with the annual financial audit, a compliance audit will be performed on management controls and adherence to this Policy.

An annual review of the Investment Policy and Strategy will be conducted by the Director of Finance. The Investment Policy and Strategy, with any changes, will then be presented for the City Council to review and adopt. Formal adoption of the Investment Policy and Strategy will be documented in the minutes of the City Council meeting and the adopting ordinance.

#### **INVESTMENT STRATEGY – Attachment A**

The Investment Strategy of the City of Temple, Texas, is adopted to provide investment guidelines that will minimize the risk of loss of principal. To make effective use of the City’s resources, all monies shall be pooled into one fund, except for those monies required to be accounted for in other accounts as stipulated by applicable laws, bond covenants, contracts or City policy. Investment priorities (in order of importance) are as follows:

**A. Suitability** – Any investment allowed by the Investment Policy is suitable. Maturity schedules shall be timed according to anticipated needs.

**B. Safety of Principal** – All investments should be of high quality with no perceived default risk.

**C. Liquidity** – Bank Deposits, local government investment pools and money market mutual funds shall provide daily liquidity. Fixed maturity investments shall provide liquidity as required by anticipated needs.

**D. Marketability** – Investments should have an active and efficient secondary market to enable the City to liquidate investments prior to the maturity for unanticipated cash requirements.

**E. Diversification** – The City will diversify use of security types, issuers and maturities as per the Investment Policy.

**F. Yield** – The City’s investment strategy is conservative. The benchmark shall be the average rolling 90-day T-bill rate.



**LIST OF AUTHORIZED BROKERS/DEALERS – Attachment B**

A list of Broker/Dealers that are authorized to engage in investment transactions with the City shall, at least annually, be reviewed, revised, and adopted. The following Broker/Dealers are authorized for use by the Investment Officer:

Duncan Williams  
FTN Financial  
Hilltop Securities  
Great Pacific Securities  
MultiBank Securities, Inc.  
Rice Financial Products  
SAMCO  
UBS  
Vining-Sparks IBG  
Wells Fargo Securities

**APPROVED TRAINING SEMINAR SPONSORS – Attachment C**

All investment training shall be from an independent source approved by the City Council. The following sponsors are hereby approved:

- A.** Government Finance Officers Association (GFOA and GFOAT);
- B.** Texas Society of Certified Public Accountants (TSCPA);
- C.** Texas Municipal League (TML);
- D.** Government Treasurers' Organization of Texas (GTOT);
- E.** Sponsors approved by the TSCPA and GFOA, GFOAT, GTOT, to provide CPE credits; or
- F.** University of North Texas

**AFR** – Comprehensive Annual Financial Report

**AL** – Acceptable level

**AR** – Accounts receivable

**AP** – Accounts payable

**AVG** – Average

**BISD** – Belton Independent School District

**BRA** – Brazos River Authority

**CA** – Current assets

**CCN** – Certificate of Convenience and Necessity

**CDBG** – Community Development Block Grant

**CEG** – Community Enhancement Grants

**CIP** – Capital Improvement Program

**CL** – Current liability

**CO** – Certificate of Obligation

**CPA** – Certified Public Accountant

**CSI** – Customer Service Inspector

**DARE** – Drug Abuse Resistance Education

**DFWWTP** – Doshier Farm Wastewater Treatment Plant

**EMS** – Emergency Medical Services

**EST** – Elevated storage tank

**ETJ** – Extra Territorial Jurisdiction

**FOG** – Fats, Oils & Grease

**FIRM** – Flood Insurance Rate Maps

**FTE** – Full-time equivalent

**FY** – Fiscal year

**GAAP** – Generally Accepted Accounting Principles

**GFOA** – Government Finance Officers Association

**GIS** – Geographic Information Systems

**GO** – General Obligation

**GTOT** – Government Treasurers' Organization of Texas

**HR** – Human Resources

**HVAC** – Heating, ventilation & air conditioning

**I&S FUND** – Interest and Sinking Fund

**ISO** – Insurers Services Office

**ITS** – Information Technology Services

**KTMPO** – Killeen-Temple Metropolitan Planning Organization

**LTN** – Limited Tax Notes

**M&O** – Maintenance and operations

**MCIP** – Mobility Capital Improvement Program

**MG** – Million gallons

**MGD** – Million gallons per day

**MRF** – Material recovery facility

**NFIP** – National Flood Insurance Program

**O&M** – Operations and maintenance

**OCU** – Organized Crime Unit

**OE** – Operating expense

**OPEB** – Other post-retirement benefits

**OR** – Operating revenue

**PARD** – Parks and Recreation Department

**PSA** – Public service agency

**RZ** – Reinvestment Zone No. 1

**SRTS** – Safe Routes to School

**TA** – Transportation Alternatives

**TBD** – To be determined

**TBWWTP** – Temple-Belton Wastewater Treatment Plant

**TCEQ** – Texas Commission on Environmental Quality

**TEDC** – Temple Economic Development Corporation

**TIRZ** – Tax Increment Reinvestment Zone

**TISD** – Temple Independent School District

**TMED** – Temple Medical and Education District

**TML** – Texas Municipal League

**TPDES** – Texas Pollution Discharge Elimination System

**TSCPA** – Texas Society of Certified Public Accountants

**TxDOT** – Texas Department of Transportation

**UBO** – Utility Business Office

**UR** – Utility Revenue

**W&WW** – Water and Wastewater

**WWTP** – Wastewater Treatment Plant

**A****ACCOUNT**

A code comprised of numbers used to classify how specific dollar amounts come into the City or how they are spent.

**ACCRUAL ACCOUNTING**

A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred.

**AD VALOREM TAX**

A tax levied on the assessed value of real property (also known as “property taxes”).

**AMORTIZATION**

The process of paying money that is owed for something by making regular payments over a long period of time.

**APPROPRIATION**

A specific amount of money authorized by City Council to make expenditures and incur obligations for specific purposes, frequently used interchangeably with “expenditures”.

**ASSESSED VALUATION**

A value that is established for real and personal property for use as a basis for levying property taxes. Property values are established by the Bell County Appraisal District.

**ASSESSMENT RATIO**

The ratio at which the tax rate is applied to the tax base. The assessment ratio is currently set at 100% by State law.

**AUDIT**

A comprehensive examination as to the manner in which the government’s resources were actually utilized, concluding in a written report. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body’s appropriations. A performance audit consists of a review of how well the government met its stated goals.

**B****BALANCE SHEET**

A financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

**BALANCED BUDGET**

A budget in which estimated revenues equal estimated expenditures. The City defines “balanced budget” as the operating budget balancing with current revenues, which may include beginning fund balances less required reserves as established by City Council, greater than or equal to current expenditures/expenses.

**BOND**

A written promise to pay a specific sum of money, called the face value or principal amount, at a specific date or dates in the future, called the maturity date, together with periodic interest at a specified rate.

**BONDED DEBT**

The portion of indebtedness represented by outstanding bonds.

**BUDGET**

A plan of financial operation specifying expenditures to be incurred for a given period to accomplish specific goals, and the proposed means of financing those goals.

**BUDGET CALENDAR**

The schedule of key dates or milestones that the City departments follow in preparation, adoption, and administration of the budget.

**BUDGET DOCUMENT**

The official plan showing how the City finances all of its services.

**BUDGET MESSAGE**

The opening section of the budget that provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the previous fiscal year, and recommendations of the City Manager. This section is also referred to as the City Manager’s transmittal letter.

**BUDGET YEAR**

From October 1st through September 30th, which is the same as the Fiscal Year.

**BUDGETARY CONTROL**

The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**C****CAPITAL ASSETS**

Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

**CAPITAL EQUIPMENT**

Equipment with a value in excess of \$5,000 and an expected life of more than two years.

**CAPITAL EQUIPMENT BUDGET**

The portion of the annual budget that appropriates money for the purchase of capital equipment. This is different from expenditures for salaries, utilities and office supplies. Examples include vehicles, furniture, machinery, building improvements, microcomputers, and special tools. The definition of capital varies according to the policy established by each jurisdiction. For the City of Temple, capital is defined as items with a value of at least \$5,000 and a useful life of more than two years.

**CAPITAL IMPROVEMENT PROGRAM**

A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years. This is the way major streets, bridges, municipal buildings, fire stations and central service facilities are repaired and built. In addition, debt financing distributes the burden of the cost of items with long life spans over more generations of users.

**CAPITAL IMPROVEMENT PROGRAM BUDGET**

The Capital Improvement Plan Budget is a separate budget from the operating budget. Items in the CIP are usually capital assets and construction projects designed to improve the value of the government assets.

**CAPITAL LEASE**

When a capital asset is leased and is balanced by a long-term liability. The amount of the asset and liability is equal to the present value of the future lease payments.

**CAPITAL OUTLAY**

Expenditures which result in the acquisition of or addition to capital assets.

**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.

**CASH ACCOUNTING**

A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

**CASH MANAGEMENT**

The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

**COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**

Federal HUD entitlement funds to meet a variety of needs of low-income citizens including housing, infrastructure, equipment, facilities and public services.

**CERTIFICATE OF OBLIGATION (CO)**

Legal debt instruments used to finance capital improvement projects. Certificates of obligation are backed by the full faith and credit of the government entity and are fully payable from a property tax levy. Certificates of obligation differ from general obligation debt in that they are approved by the City Council and are not voter approved.

**CERTIFIED TAX ROLL**

A list of all-taxable properties, values and exemptions in the City. This roll is established by the Bell County Tax Appraisal District.

**CHARACTER**

The method of classifying expenditures. The three major characters used by the City are: personnel services – 1100 & 1200, operations – 2100 thru 2600 & 8000, and capital outlays – 6000.

**CONTINGENCY**

The appropriation of reserve funds for future allocation in the event specific budget allotments have expired and additional funds are needed.

**CURRENT TAXES**

Taxes that are levied and due within the ensuing fiscal year.

**COMMITTEE ON UNIFORM SECURITIES IDENTIFICATION PROCEDURES (CUSIP)**

A number used to identify investments or securities.

**D****DEBT SERVICE**

The payment of principal and interest on borrowed funds.

**DEBT SERVICE FUNDS**

Used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**DELINQUENT TAXES**

Taxes remaining unpaid after January 31st.

**DEPARTMENT**

An administrative division of the City having management responsibility for an operation or a group of related operations within a functional area.

**DEPARTMENT OF HOUSING & URBAN DEVELOPMENT (HUD)**

Federal agency that provides block grant funds to meet needs of low-income citizens

**DEPARTMENT OF HUMAN SERVICES (DHS)**

State agency that provides services to meet needs of low-income clients.

**DEPRECIATION**

The decrease in value of physical assets due to use and the passage of time.

**E****ENCUMBRANCE**

A commitment of funds against an appropriation. It may be in the form of a purchase order or a contract.

**ENTERPRISE FUND**

A fund used to account for operations financed and operated in a manner similar to private business enterprises in that they are self-supported by user fees. These funds use full accrual accounting.

**ESTIMATED REVENUE**

The amount of revenue expected to be collected during the year.

**EXPENDABLE TRUST FUND**

These funds are used to account for assets held by the City in a trustee capacity or as an agent for individual, private organizations, other governments, and/or other funds. They are accounted for in essentially the same manner as governmental funds.

**EXPENDITURE**

The incurring of liability, the payment of cash, or the transfer of property for the purpose of acquiring an asset or service or settling a loss.

**EXPENSE**

A charge incurred in an accounting period, whether actually paid in that accounting period or not.

**F****FISCAL YEAR**

October 1st through September 30th of each year.

**FRANCHISE FEE**

A fee paid by public service businesses for use of City streets, alleys and property in providing their services to the citizens of a community. Services requiring franchises include electricity, telephone, natural gas, taxicabs, ambulances, and cable television.

**FULL FAITH AND CREDIT**

A pledge of the general taxing power of the City to repay debt obligations. This term is typically used to reference general obligation bonds.

**FULL-TIME EQUIVALENT (FTE)**

A quantifiable unit of measure utilized to convert hours worked by part-time, seasonal or temporary employees into hours worked by full-time employees. Full-time employees work 2080 hours annually. A part-time employee working 1040 hours annually represents a .5 FTE.

**FUND**

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein. Funds are usually established to account for activities of a certain type.

**FUND BALANCE**

The excess of assets over liabilities for governmental funds.

**G****GENERAL FUND**

The general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

**GENERAL LEDGER**

A file that contains a listing of the various accounts necessary to show the financial position and results of City operations.

**GENERAL OBLIGATION BONDS**

Bonds that finance a variety of public projects such as streets, buildings, and capital improvements. The repayment of these bonds is usually made from the General Fund. They are backed by the full faith and credit of the City. Voter approved

**GENERAL OBLIGATION DEBT (GO)**

The supported bonded debt, which is backed by the full faith and credit of the City.

**GOAL**

A long-term, attainable target for an organization—its vision of the future.

**GOVERNMENTAL FUND**

Referring to the General Fund, all Special Revenue Funds and the Debt Service Fund.

**GRANT**

Contributions or gifts of cash or other assets from another government to be used for a specific purpose, activity, or facility.

**H****HELP CENTER**

(Health, Education, Leadership, Progress) – Provides emergency help for utility bills, rent deposits, and food. The HELP Center also screens clients through a computer network.

**HOME-HUD HOUSING PROGRAM**

A federal program to meet the housing needs of low-income households through rehabilitation for homeowners and rental units, new housing construction, and through rental assistance.

**I****INTEREST AND SINKING FUND (I&S FUND)**

Also referred to as Debt Service Fund.

**INCOME**

Funds available for expenditures during a fiscal year.

**INFRASTRUCTURE**

Substructure or underlying foundation of the City (e.g. streets, utility lines, water and wastewater facilities, etc.)

**INTERFUND TRANSFERS**

Amount transferred from one fund to another.

**INTERGOVERNMENTAL REVENUE**

Revenues received from another governmental entity, such as county, state or federal governments.

**INTERNAL SERVICE FUND**

Fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governments, on a cost reimbursement basis.

**INVENTORY**

A detailed listing of property currently held by the City.

**L****LEACHATE**

A liquid that builds in the landfill. A leachate collection system removes the liquid from the landfill and disposes through the sewer system.

**LEVY**

To impose taxes, special assessments, or service charges for the support of City activities.

**LIMITED TAX NOTE FUNDING (LTN)**

LTNs are typically a direct obligation issued on a pledge of the general taxing power for the payment of the debt and has a seven-year maximum maturity. LTNs do not require voter approval as a prerequisite to issuance.

**LINE-ITEM BUDGET**

A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately along with the dollar amount budgeted for each specified category.

**LONG-TERM DEBT**

Any unmatured debt that is not a fund liability with a maturity of more than one year.

**M****MODIFIED ACCRUAL ACCOUNTING**

A basis of accounting in which revenues are recorded when collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period, and, expenditures are recognized when the related liability is incurred.

**N****NON-OPERATING EXPENDITURES**

The costs of government services which are not directly attributable to a specific City program or operation. An example includes debt service obligations.

**NON-OPERATING REVENUES**

The incomes received by the government that are not directly attributable to providing a service. An example is interest on investments.

**O****OBJECTIVES**

A specific, measurable, and observable result of an organization's activity that advances the organization toward a goal.

**OPERATING BUDGET**

A financial plan that presents proposed expenditures for the fiscal year and estimates of revenue to finance them.

**OPERATING TRANSFERS**

Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

**P****PERFORMANCE BUDGET**

A budget that focuses upon activities rather than line items. Workload and unit cost data are involved to gauge the efficiency of services. Typical data that is analyzed includes miles of streets paved per year, cost of paved streets per mile, tons of garbage collected per employee hour, and cost per employee hour of garbage collection.

**POLICY**

A plan, course of action, or guiding principle, designed to set parameters for decisions and actions.

**PROGRAM BUDGET**

A budget that focuses upon the goals and objectives of the City rather than how it is organized and how it spends its money.

**PROPERTY TAX**

Taxes that are levied on both real and personal property according to the Property's valuation and tax rate.

**PROPRIETARY FUND**

Used for business-like activities, typically operates on an accrual basis.

**R****RECONCILIATION**

A detailed analysis of changes in actual revenue or expenditure balances within a fund.



**REQUISITION**

A written request from a department to the purchasing office for specific goods or services. This action precedes the authorization of a purchase order.

**RESERVE**

An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

**RETAINED EARNINGS**

The accumulated earnings of an Enterprise or Internal Service Fund which have been retained in the fund and which are not reserved for any specific purpose.

**REVENUE**

All money received by a government other than expense refunds, capital contributions, and residual equity transfers.

**REVENUE BOND**

Bonds whose principal and interest are payable exclusively from user fees.

**RISK MANAGEMENT** – An organized effort to protect the City's assets against loss, utilizing the most economical methods.

**S****SOURCE OF REVENUE**

Revenues are classified according to their source or point of origin..

**SPECIAL REVENUE FUNDS**

Funds used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specific purposes.

**T****TAX BASE**

The total value of all real and personal property in the City as of January 1st of each year, as certified by the Appraisal Review Board.

**TAX LEVY**

The total amount of taxes imposed by the City on taxable property, as determined by the Bell County Tax Appraisal District.

**TAX RATE**

The tax rate is set by Council and is made up of two components; debt service and operations rates.

**TEXAS COMMISSION ON ENVIRONMENTAL QUALITY (TCEQ)**

State regulatory agency for environmental quality control. TCEQ replaced Texas Natural Resource Conservation Commission - TNRCC.

**U****UNENCUMBERED FUND BALANCE**

For budget purposes, the unencumbered fund balance is the amount of undesignated balance of a fund, which is available for allocation.

**UTILITY REVENUE BONDS (UR BONDS)**

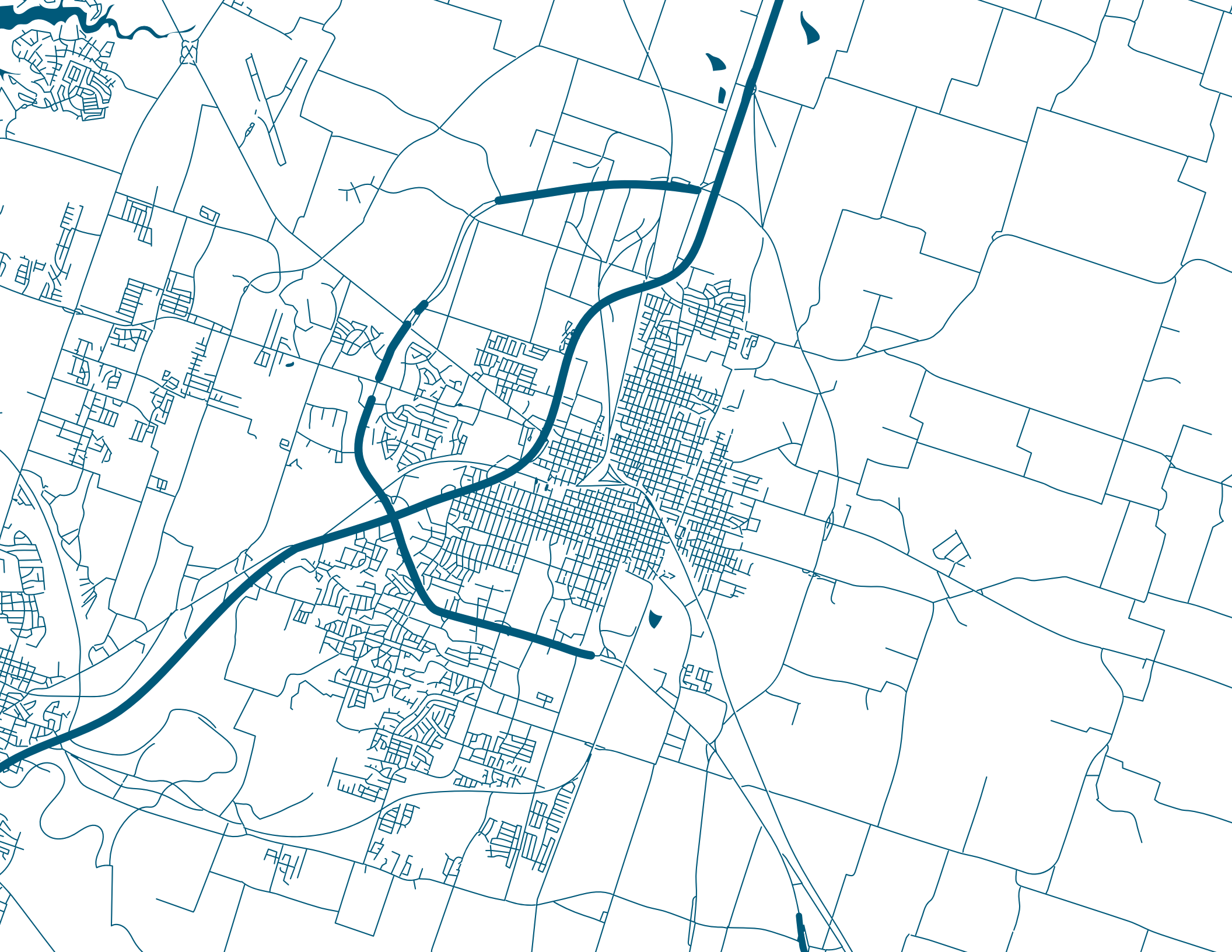
Bonds that constitute special obligations of the City secured solely by a lien on a pledge of the net revenues of the water and sewer system.

**V****VOUCHER**

A document showing that a transaction has occurred.

**W****WORKING CAPITAL**

The amount of an entity's current assets minus the amount of its current liabilities.





2 N MAIN ST. • TEMPLE, TX 76501  
254.298.5631 • [TEMPLETX.GOV](http://TEMPLETX.GOV)

**TEMPLE BY DESIGN**  
BLUEPRINT FOR THE FUTURE