

THE CITY OF

GRANBURY, TEXAS

ANNUAL  
ADOPTED  
BUDGET

Fiscal  
Year  
2023-2024



GRANBURY

Photo Courtesy: Hue Drone – Sven Lars

# ANNUAL ADOPTED OPERATING BUDGET

**Fiscal Year 2023-2024**



*Due to the passage of S.B. No. 656, Section 102.007 of the Texas Local Government Code was amended to require that the following information be included as the cover page for a budget document.*

### *CITY COUNCIL RECORD VOTE*

The record vote of each member of the governing body by name voting on the adoption of the budget is as follows:

- Jim Jarratt– Aye
- Trish Burwell– Not Present
- Eddie Rodriquez– Aye
- Bruce Wadley– Aye
- Steven Vale– Aye
- Greg Corrigan– Aye

“This budget will raise more total property taxes than last year’s budget by an amount of \$1,132,715 (12.81%), and of that amount \$181,442 is tax revenue to be raised from new property added to the tax roll this year.”

- Tax Rate -					
Fiscal Year	Property Tax Rate	No-New-Revenue Tax Rate	No-New Revenue M&O Tax Rate	Voter-Approval Tax Rate	Debt Rate
2023-24	0.385000	0.361895	0.155181	0.673387	0.242888
2022-23	0.380000	0.326354	0.140390	0.858147	0.264644

Municipal Debt Obligations - Principal & Interest		
Tax Supported	Revenue Supported	Total
\$49,491,031	\$103,651,969	\$153,143,000



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# **ANNUAL ADOPTED OPERATING BUDGET**

**Fiscal Year**

October 1, 2023 through September 30, 2024



**- Mayor -**

Jim Jarratt

**- Council Members -**

Trish Burwell, Mayor Pro-Tem

Eddie Rodriguez, Council Member

Bruce Wadley, Council Member

Steven Vale, Council Member

Greg Corrigan, Council Member

**- City Manager -**

Chris Coffman

Operating Budget document prepared by the  
Finance Department



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**MAYOR  
JIM JARRATT**

# MEET THE LEADERS

# Granbury City Council

### About City Council

The Granbury City Council consists of the mayor and five council members elected citywide to serve three-year terms. The City Council is responsible for a wide variety of tasks including approving expenditures which exceed the amount stipulated in the Charter and by State law, appointing board and commission members, considering zoning issues, strategic planning, and approving the annual budget. Additionally, four city officers are appointed by the City Council and operate under its guidance: City Manager, City Secretary, City Attorney and Municipal Judge.

### City Council Meetings

City Council meetings are held on the first and third Tuesday of each month at 6:00 p.m. in the Council Chambers at City Hall. These meetings are open to the public and citizen input is welcome. To watch the City Council meetings live or to view past recordings go to [www.granbury.org/live](http://www.granbury.org/live).



**Eddie Rodriquez**  
Council Member  
Place 2



**Bruce Wadley**  
Council Member  
Place 3



**Trish Burwell**  
Mayor Pro Tem  
Place 4



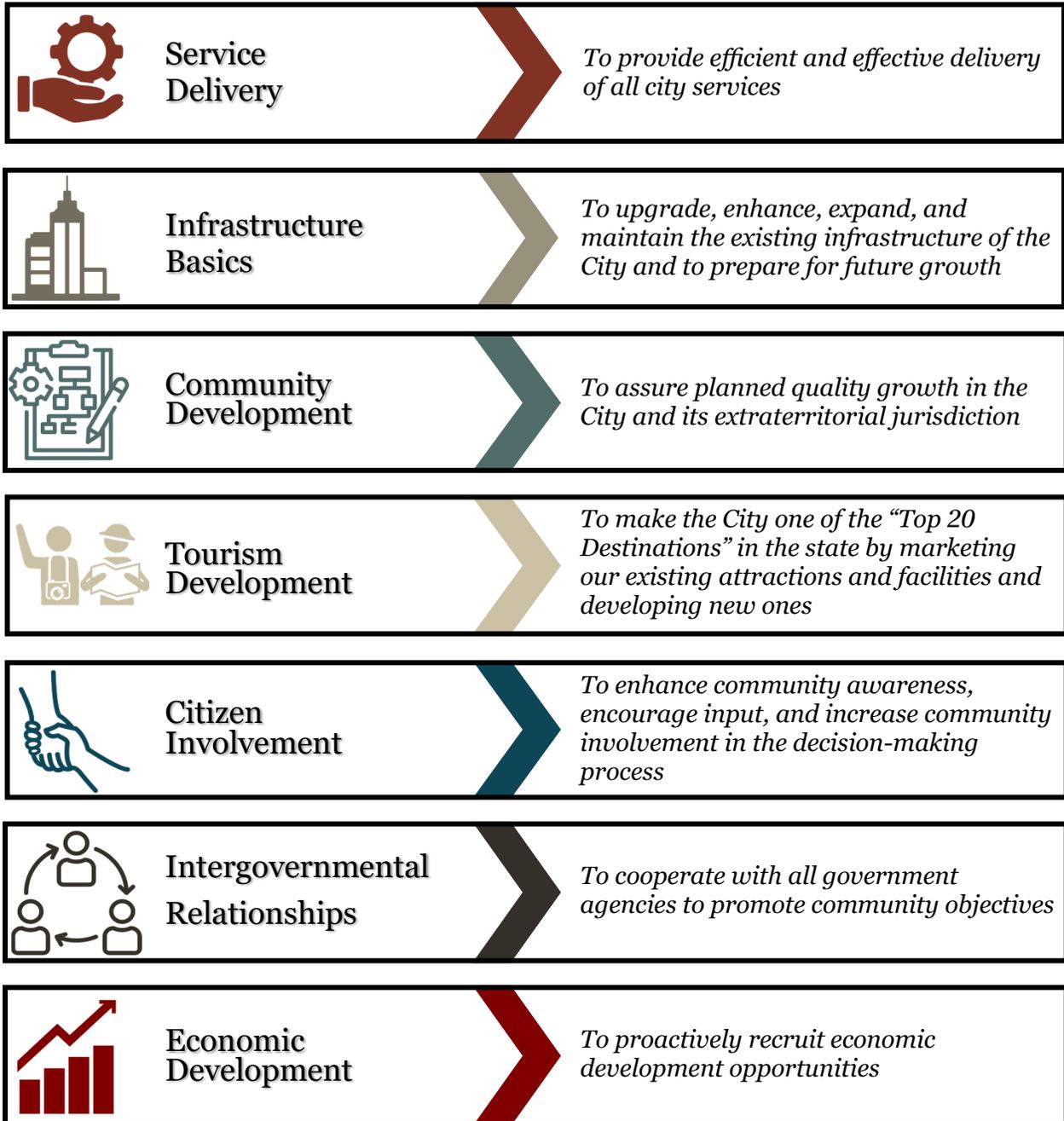
**Steven Vale**  
Council Member  
Place 5



**Greg Corrigan**  
Council Member  
Place 6

# Focus Elements

*Development of the 2023-2024 Fiscal Year Budget was guided by the core City Focus Elements as outlined below.*



## Mission Statement

*“Providing quality of life through exceptional services with a friendly and responsive staff.”*

## Vision Statement

*“Where Community, Heritage, Culture, and Tourism promote and provide our City with an exceptional quality of life.”*

# Focus Elements

*The 2022 Strategic Plan of the City Council established seven key focus elements of the future for Granbury. These elements are crucial for the fulfillment of the Council’s vision; therefore, they became the focal points in establishing the adopted budget.*



### SERVICE DELIVERY, ORGANIZATIONAL, AND OPERATIONAL EXCELLENCE

- 1.1 Complete compensation study and implement needed changes
- 1.2 Develop an employee recognition program focusing on creativity and cost savings
- 1.3 Develop an onboarding (training) process for newly elected officials, new committee appointees, and new employees
- 1.4 Establish an intern program within the organization
- 1.5 Explore the employment of a fulltime project manager to oversee capital projects



### INFRASTRUCTURE BASICS

- 2.1 Plan for and complete projects to meet long-range water and wastewater needs
- 2.2 Complete the airport improvements
- 2.3 Address the transportation problems
- 2.4 Prepare facilities master plan

# 2023-2024 ADOPTED BUDGET



## COMMUNITY DEVELOPMENT

- 3.1 Coordinate with Weatherford College to establish additional educations and economic development opportunities
- 3.2 Update and continue implementation of the Comprehensive Plan
- 3.3 Develop plans and policies to anticipate Short-Term Rental (STR) growth
- 3.4 Review and revise residential subdivision and zoning regulations as they pertain to lot size standards
- 3.5 Review and identify opportunities to streamline the development, permitting and inspection information and process
- 3.6 Seek out opportunities for partnership with the Granbury Housing Authority (GHA)



## TOURISM DEVELOPMENT

- 4.1 Continue to increase the tourism-based economy and tourism opportunities



## CITIZEN INVOLVEMENT

- 5.1 Conduct a scientific survey of the citizens to determine among other things the community's vision for Granbury
- 5.2 Continue and expand the communication strategy



## INTERGOVERNMENTAL RELATIONSHIPS

- 6.1 Establish a strategic and active engagement with relevant agencies
- 6.2 Prepare and approve a legislative agenda establishing positions on issues of concern to the City



## ECONOMIC DEVELOPMENT

- 7.1 Prepare a long-range financial plan
- 7.2 Establish a funding source and program for a full-time economic development program/person
- 7.3 Identify and accelerate capital projects in areas where there is economic development opportunity
- 7.4 Prepare an overall multi-year economic development plan



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Granbury  
Texas**

For the Fiscal Year Beginning

**October 01, 2022**

*Christopher P. Morill*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Granbury, Texas for its annual budget for the fiscal year beginning October 1, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This 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.

## A Word from the City Manager



**Chris Coffman**  
City Manager

Honorable Mayor and City Council:

It is my honor and privilege to present to you the Annual Adopted Operating Budget for the City of Granbury for the Fiscal Year 2023-2024. This document details the comprehensive strategic plan by which Granbury strives to enhance our quality of life. The Operating Budget is an outline of the programs and services to be provided by the City during the coming year. The City of Granbury is an exciting place to live, work and play. Our City plays an important role in defining our quality of life by developing and maintaining standards which have contributed to a pleasant, attractive, dynamic and healthy community. Managing Granbury's future growth is another priority as we work together to develop and maintain the City's economic status, unique character and preserve our rich historic heritage.

This budget continues the objectives and priorities established by our citizens and the City Council to meet challenges and effectively plan for future needs. As you well know, the State of Texas, during the legislative session in 2019, acted to slow the growth of local governments by establishing a new formula for property taxation with mandating smaller limits on increases without voter approval, reduced the amount of franchise fees that can be collected by franchise holders relating to telecommunications, eliminated involuntary annexation and a variety of other restrictions. These restrictions are considered within this budget, and the city staff and I have worked diligently to implement these changes within this budget. The budget balances the cost of new and expanded programs needed to address City priorities against the City's financial and human resources limitations and our adherence to the Fiscal and Budgetary Policy.

The City Council and Staff conducted a strategic planning workshop in 2022 establishing the seven focus elements for the City. In addition, I have met with each of you to further discuss the budget objectives and have included them within this operating budget. The meetings established the priorities needed for the budget process, clarifying and redefining the City's Goals and Objectives for the next several years to help guide everyone in the planning process. The recently completed strategic planning session with Ron Cox establishing the seven focus elements for our City will serve as the base for our operating budget ensuring that concerns are addressed that may impact the city's future.

# Budget in a Brief

The City's major revenue sources have maintained strong growth for both the General and the Utility Funds. The largest revenue source for the General Fund, sales and use tax, remains consistent with the City's trending growth even during the economic fallout triggered by the coronavirus pandemic and the rising cost of doing business. During the budget process we focused on keeping most departmental budget line items constant compared to the previous year by utilizing a zero-based budget approach, and ensuring the City continues to fund capital projects and infrastructure needs.

Fiscal Year 2023-2024 Operating Budget totals \$68 million for all funds. Of that amount, approximately \$44.5 million is for continued operations, \$11.25 million for debt service, and the funding for capital improvement projects and equipment is \$3.58 million. The operating inter-fund transfers are approximately \$8.67 million.

## Property Values

2023 certified property values increased by about 13% or almost \$295 million in total, compared to the 2022 certified values. The growth represents an increase in certified valuations from \$2.339 billion to \$2.634 billion. Strong residential development was the major contributor to the increase in the property valuations in 2023. New residential properties added to the tax roll in 2023 equates to about \$47.6 million, new commercial developments were about \$13 million.

## Property Tax Rate

The City's adopted property tax rate for Fiscal Year 2023-2024 is \$0.38500/\$100, which is 1.3% or \$0.005 higher than last year's property tax rate of \$0.38000. The adopted debt service portion of the tax rate is \$0.198172, and the maintenance and operations portion of the tax rate is \$0.186828 to support the total tax rate of \$0.38500 per \$100 property valuation. As reflected in the maintenance and operation tax rate, the City's operations are primarily supported by sales tax revenue, as well as other taxes and fees.

## Recap of The Property Tax Rate Changes

Senate Bill 2, known as the Texas Property Tax Reform and Transparency Act of 2019, reformed the property taxation system. SB 2 took effect January 1, 2020 and lowered the city's property tax rollback rate from 8% to 3.5%, with an automatic election required when adopting a rate exceeding that percentage. The bill guaranteed a \$500,000 levy increase threshold for most cities under 30,000 population without the automatic election requirement by calculating the "De Minimis Rate". A special provision during a disaster also applies under SB 2. If the city is in an area declared as a disaster area relating to property damages during the tax year, the city may calculate the voter-approval tax rate using 8% instead of 3.5%.

## Sales Tax

The main factor that allowed the City to grow has been the state of the economy in the Granbury area. Granbury continues to be the financial hub of the region; and with the continued improvement of the economic climate, sales tax collections remain strong and currently trend higher than the state average.

The following are some major contributors to our sales tax growth:

- The expansion of residential developments has provided the largest increase in property valuations and generating sales tax from the added population.
- The City's primary commercial corridor along Highway 377 continues to expand with new business developments.

This budget illustrates an increased growth in sales tax revenue over the previous year. Fiscal Year 2023-2024 is budgeted to be \$12 million which represents a 11% increase compared to Fiscal Year 2023 originally budgeted revenue of \$10.78 million. The increase in sales tax projection is supported by the current sales tax projections for FY 2023 and the growth trend our City has experienced due to commercial and residential growth and an increase in tourism activities.

## Review and Update of Fees and Charges

Each year as a part of the budget process, staff reviews current fees and charges to ensure that amounts are set appropriately for cost recovery and to remain consistent with the market. Based on the regional consumer price index, the City is proposing to increase water and sewer rates by 1.5%. This is well below the actual inflationary cost of supplies we are currently enduring, but I realize that any adjustment beyond the 1.5% would be a burden for our citizens and businesses at this time.

## Debt Issuance and Capital Funding

In Fiscal Year 2022 the City has received \$47 million from a bond issuance for constructing street improvements, including drainage, landscaping, curbs, gutters, sidewalks; and constructing improvements and extension to the City's combined water, sanitary sewer and electric system. The current bond market coupled with the City's strong credit rating allowed the City to issue the needed bond funds at a premium and only finance \$41.945 million in debt. I want to make sure that each of you realize the power in this paragraph. Our bonds sold at a premium providing a little over \$5 million to the city at no cost because of our strong market position due to exceptional city management from all the City's departments.

The City created its first Reinvestment Zone Number One (the "Zone") on December 7, 2021. The Zone, which has a duration until December 31, 2051, encompasses approximately 4,100 acres located mostly along the U.S. Hwy. 377 corridor. The City has agreed to contribute 50% of its "tax increment" each year. Public projects to be financed by the Zone include wastewater, water, paving, right of way and landscaping, transportation projects, airport improvements, and park improvements. During the term of the Zone, new development is projected to generate approximately \$181.7 million in total new real property tax revenue that will be used to pay for critical infrastructure.

Hood County was recently named at the turn of the decade the 9th fastest growing county in the United States. The recently issued 2022 bond will allow Granbury to invest in the necessary infrastructure to meet the growth our City has experienced and to be better situated to accommodate for the growth yet to occur.

Additionally, during fiscal year 2020, the City issued \$19 million for new major general infrastructure projects. These projects include \$13M for a stand-alone police station, \$3.6M for parks and recreation facilities, and \$2M for street rehabilitation projects. Due to Granbury's underlying strong bond rating of "AA", the City was able to again, obtain the \$19M in project funding at a premium, and only financed

\$16.46 million.

The City is still in the process of rehabilitating the current, “south” wastewater plant with Membrane Bioreactor (MBR) technology and build a new “east” wastewater plant to serve the growing population with the same MBR type system. In 2018, \$48.8 million was funded through the Texas Water Development Board (TWDB) Clean and Drinking Water State Revolving Fund loan programs. The TWDB loan program provided a low-cost financial assistance for planning, design, and construction of the City’s \$35M wastewater infrastructure and the \$13.8M water treatment plant extension. Due to Granbury’s underlying strong bond rating of “AA”, the interest rates for these two TWDB projects were reduced by 135 basis points and 165 basis points, respectively, off the market interest scale, saving the citizens of Granbury \$12.6M over the 30-year notes.

The City is currently updating the Capital Improvement Plan for the next five years and it is anticipated that the fast growth the City is experiencing, more water and sanitary sewer capacity will be needed.

## **Fleet Fund**

The Fleet Replacement Fund is funded through transfers from other funds, interest revenue, and sale of City assets. The purpose of the Fleet Replacement Fund is to ensure that adequate funds are available to purchase vehicles and equipment, to maintain safe operating conditions for employees and the general public, to stabilize budgeting for major purchases, and to provide a systematic, city-wide approach to procurement and disposition of the fleet. “Fleet”, for the purpose of this fund, includes cars, trucks, police vehicles, heavy equipment and trailers for City’s operations. Along with the Fleet Fund, the City established an advisory Fleet Committee. The Fleet Committee is comprised of representatives from key departments responsible for most of the fleet inventory along with representatives from the finance department, the fleet shop, and administration. This mix of members reviews the City’s needs for fleet transfers, purchases, disposals and maintenance to accomplish City-wide efficiency in fleet management and procurement, as well as making a recommendations to the City Manager for the procurement and deposition of fleet.

Above all, the Fleet Committee is committed to keeping citizens and City-staff safe in the maintenance and operation of the City’s equipment. In the first four years of the Fleet Fund, the City has already been able to purchase 16 police vehicles fully equipped, 13 public works vehicles, 5 heavy equipment and 7 other City equipment with cash due to reserving funds set aside specifically for these capital purchases. In fiscal year 2024, the City is budgeting to procure four more fully-equipped police vehicles, a dump truck for the water department, trucks for Parks and Electric Depts, a tractor for the mowing of right-of-way for Streets, and a Bobcat Skid Steer for the Parks department.

## **Multi-Year Forecast**

To sustain and plan for Granbury’s long-term needs, the Fiscal Year 2023-2024 budget includes a Five-Year Strategic Capital Plans. This plan identifies planned projects for the next five years based on funding availability and priority of each project.

## Employee Insurance Benefits

Employee insurance benefits include medical, dental, vision, life, accidental death, long-term disability, and COBRA insurance, as well as flexible spending account administration. The City continues to exhibit commitment to our employees by funding the employee medical insurance premiums and reimbursing employees for any of their deductibles in excess of \$1,000. This reimbursement offering was established to allow the City to procure lower premiums from the health insurance provider by choosing a \$3,500 deductible plan. However, the City is able to maintain a benefit equivalent to a normal \$1,000 deductible plan by utilizing funds set aside in reserves for the intended purpose. This budget reflects a 22% increase in the medical health care benefit to the employees. Employees can choose to insure their dependents at a cost.

## Texas Municipal Retirement System (TMRS)

The City is committed to ensuring the retirement benefit offered to employees is affordable, sustainable, and competitive. The City's current plan design does not change and includes funding for participation in the TMRS program at a contribution rate of 17.72% for 2024. This rate is higher than the 2023 TMRS contribution rate of 17.40%. Unlike many other retirement funds in local and federal governments, TMRS is in a great financial condition because of monitoring the match requirements to keep the program solvent and investing in solid investments. The earnings on the investments are returned to the governmental member organizations to help reduce the overall percentage investment of match required.

For more information about TMRS, please visit their annual report on their web page at [https://www.tmr.com/down/finance/TMRS\\_ACFR\\_2022.pdf](https://www.tmr.com/down/finance/TMRS_ACFR_2022.pdf)

## Priorities and Issues

The City has been committed to conservative and sound financial planning. The continuation of the processes instituted during the last several years for controlling costs and capital expenditures will be a major factor in ensuring that the City of Granbury remains on a stable financial footing in the upcoming years. The City will initiate some new capital projects in Fiscal Year 2023-2024, and will continue to focus on quality, customer-oriented services and maintaining venues currently available.

The City strives to achieve organizational and operational excellence and develop an employee retention and recognition program focusing on productive abilities, increased efficiencies, creativity and cost savings. The City just completed a City-wide compensation study. Results of the study were partially incorporated in the FY 2023 operational budget and Fiscal Year 2023-2024 is the first year of full implementation.

## Proposed vs Adopted Budget

Before the adoption of the FY 2023-2024 Proposed Budget, the Council voted to add additional funding for two new fire apparatuses requested by the City's Volunteer Fire & Rescue Department. The City plans to lease-purchase the equipment, a Ladder Truck and a Fire Attack Vehicle. The FY 2023-2024 Budget was increased to include the first year's estimated payment obligation. In order to fund this need, the Council also approved to increase to the proposed property tax rate of \$0.3800 and adopted a property tax rate of \$0.3850.

## Financial Goals

The Operating Budget is completed each year with the following financial goals in mind:

- The undesignated reserve shall be at least 25% of total expenditures for both the General Fund and the Utility Fund. At the end of fiscal year 2022, the General Fund's unassigned Fund Balance was 81% of the total General Fund expenditures, and the Utility Fund's unassigned Fund Balance was 77%.
- Bond ratings with Fitch and Standard & Poor's will be maintained at AA for the General Fund and improved if possible.
- The budget for each fund will be balanced with revenues exceeding expenses by at least 1% for the General Fund and the Utility Fund.
- As a non-recurring revenue source, beginning fund balances are only used to fund capital or other one-time expenses.

## Conclusion

City staff has made significant impacts to the City of Granbury and the surrounding community for generations to enjoy. Under the policy priorities of the City Council, we have formulated positive changes through projects, quality development with AA Bond ratings for the General Funds and an A+ for Utility Funds, and exceptional customer service. The facility improvements and development projects completed by the City have ensured a path to prosperity for our community.

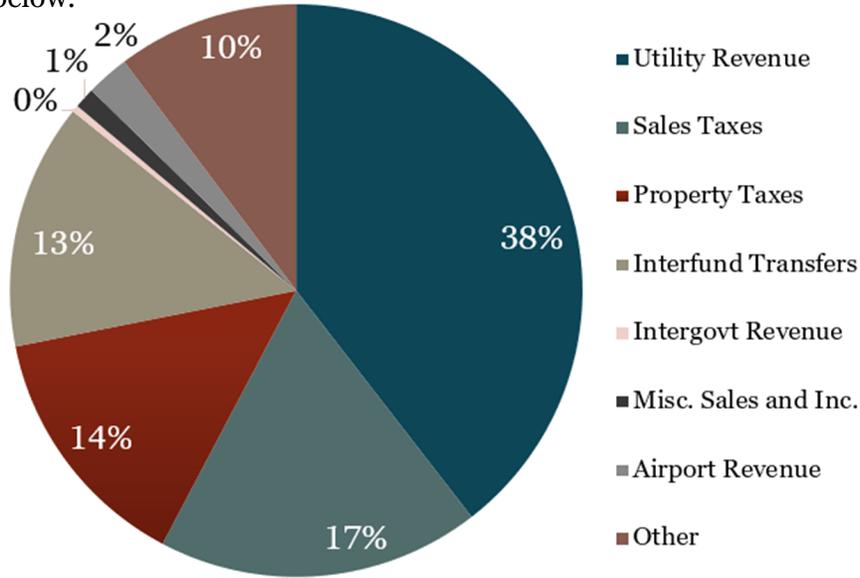
It is my honor and privilege to serve as your City Manager and I look forward to implementing this year's budget because of the continual positive impacts upon this community for years to come. The comprehensive budget for Fiscal Year 2023-2024 fulfills the policy objectives as directed by the City Council. Our emphasis is on continued improvements and the delivery of services that lead to a high quality of life and pride in our community for future generations to enjoy.

I want to express my sincere thanks to each of you for your vision and your understanding that it is not all about us or about now, but it is about the people that will be living here in the decades to come and what we plan and develop for them while we have been given this opportunity to serve the City of Granbury.

Chris Coffman, CPM  
City Manager

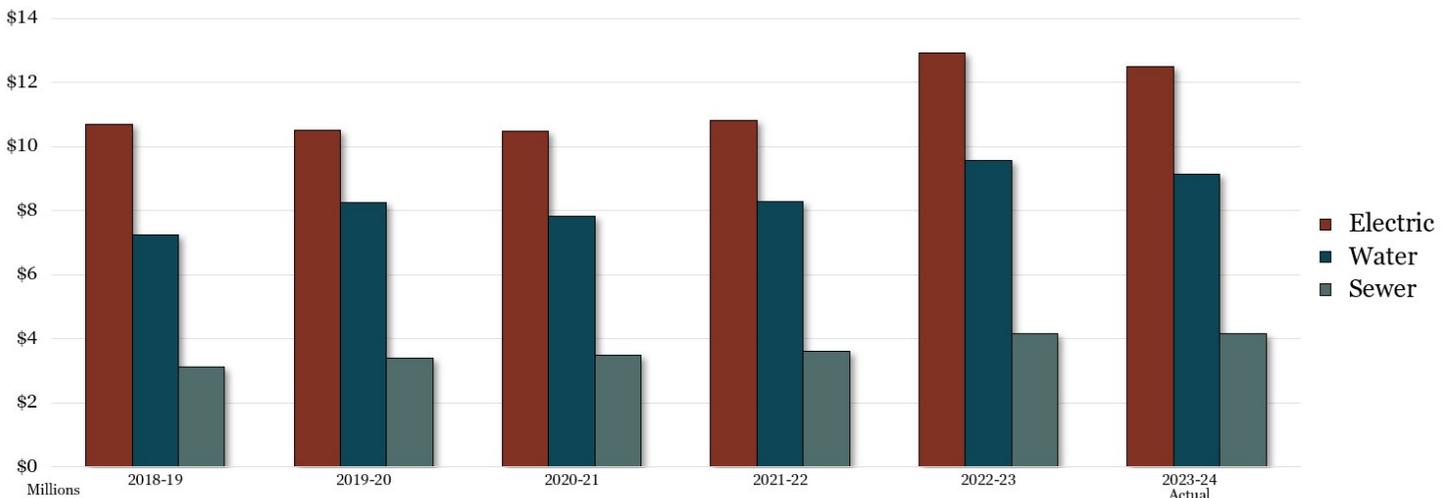
# Overview of Revenue Sources and Assumptions

Revenue is estimated based upon historical data, current economic conditions and other demographic data. The City’s revenue budget estimation takes into consideration many unique elements that respond to a variety of external factors such as population growth, development, inflation, and interest rates. The City of Granbury applies a conservative philosophy that will produce a long-term goal of neither overstating revenues nor understating expenditures. The City of Granbury obtains revenue from several sources outlined below.



## Utility Service Revenue - \$26 Million, 38% of Total Revenues

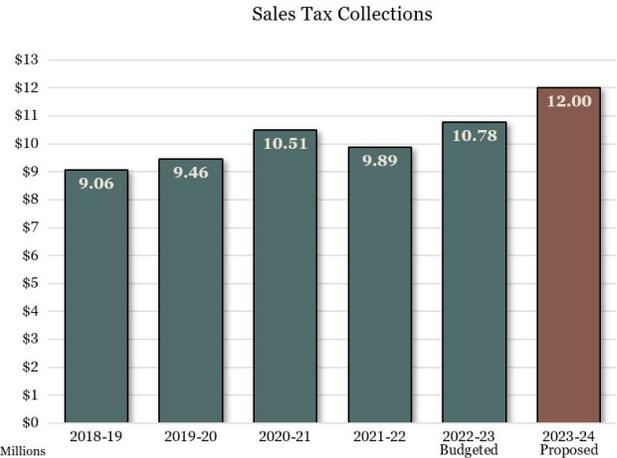
The City of Granbury provides electric, water, and sewer services to the residents of Granbury and within the City’s utility service territory. The City’s overall customer base for electric, water, and sewer services has increased over the last few years due to residential and commercial developments, additional housing subdivisions, and other acquisitions. The City has budgeted to implement a 2.5% rate increase as a CPI adjustment for water and sewer utility rates.



**Sales Tax - \$12 Million, 17% of Total Revenues**

The largest single revenue source for the General Fund is Sales Tax. Taxable sales have increased noticeably over the past few years primarily due to a continued development and renewed economic activity. The City is projecting sales tax to increase 11% over last year’s budgeted amount.

An important source of sales tax revenue relates to the demographics of new citizens joining our community. Given the quality of life in our City, the City has historically been a popular retirement destination. The increased wealth factor has had a large impact on the spending habits of our population. During the last several years, the City has begun to attract younger families as well. Ultimately, the size of population both inside and outside the City limits is vitally important in determining the level of sales tax revenue earned. Granbury is a City of 12,391 people surrounded by over 68,000 of non-city residents.



Currently the existing sales tax rates are as follows:

State	6.25%
City	1.50%
County	0.50%
<b>Total</b>	<b>8.25%</b>

**Property Tax - \$9.3 Million, 14% of Total Revenues**

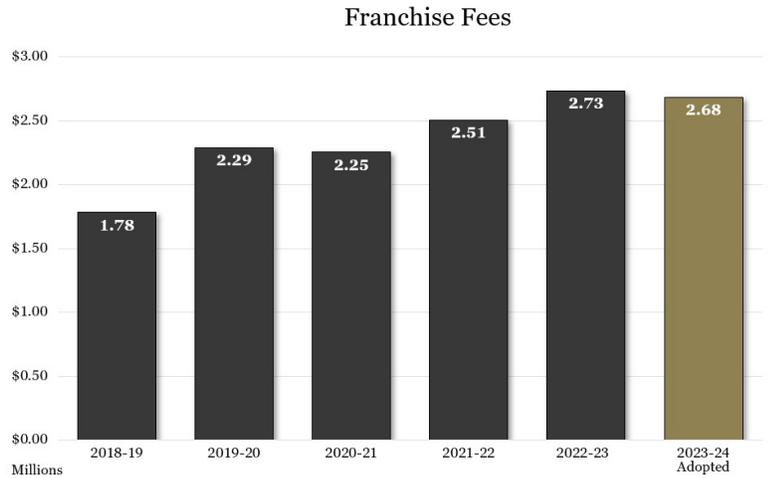
The second largest single revenue source for the General Fund is the Ad Valorem taxes, also known as property taxes. The computation of the property tax is based upon the assessed value of real and personal property. All property tax revenue is first applied to the debt service requirements; therefore, we project the property tax revenue before and after the application of revenues toward the debt service. The remaining property tax revenue is used for the maintenance and operations of the General Fund. This fund provides the tax payers with general City services such as public safety, streets, parks and recreations, and other general government support services.

It is important to note that the property tax rate is adopted to be slightly more at \$0.38500 per \$100 property valuation compared to what it was in 2023. The tax rate is determined based upon completion of the budget process, which entails projecting the expected revenue, determining the most efficient use of resources and expected levels of expenditures, while utilizing the tax rate required to balance the budget.

Based on the assessed valuation of appraised property provided to us by the Hood Central Appraisal District, the Fiscal Year 2023-2024 budget reflects estimated property tax collection of \$9,326,400. This third party appraisal analysis is the major factor in projecting our Ad Valorem revenue. Property valuation increased by about 13% from \$2.339 billion to \$2.634 billion in Fiscal Year 2023-2024. The City projects that the assessed property valuation will continue to grow mainly due to new residential and commercial developments.

## Franchise Fees

The City receives substantial revenue from franchise fees. When utilities and other industries use city property to distribute their services, cities are permitted by law to collect rental fees, also known as “franchise” fees, for the use of public property. Franchise fees are calculated by various methods, depending on industry type. Franchise fees are collected from both public and private utilities and assessed for the continued use of the public right-of-way. Among these fees are: cable TV, telephone, electric, solid waste, gas, and other franchise fees. For Fiscal Year 2023-2024, the City is estimating to receive \$2,680,000 in franchise fees. This estimate is based on the growth of the City and historical trend analysis. The largest part of the Franchise taxes are paid by the Utility Fund to the General Fund for its portion of business conducted on the City’s rights-of-way.



## Airport

The major source of revenue for the airport fund comes from the sale of aviation fuel, hangar rentals and leases. The City estimates to collect \$1,230,000 in fuel sales and \$360,000 for hangar rental and leases in Fiscal Year 2023-2024, 95% higher than the previous year’s budget due to the runway expansion completion showing to already increase sales. The airport continues to partner with TXDOT on the major Airport Expansion Project (See Page 202).

## Licenses, Permits, and Fees

Cities may collect fees for issuing permits for building construction, environmental regulation, and for other services. Because cities incur costs to regulate in these areas, the permit fees must be tied to the cost of providing the service. With the stable and renewed economic outlook, permit activity is moderately on the rise. The City of Granbury projects to receive \$760,500 in Licenses, Permits and Fee revenue in Fiscal Year 2023-2024.

## Municipal Court Fees

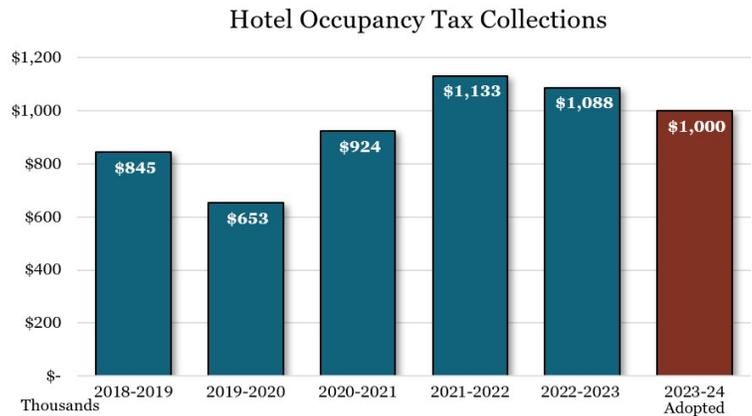
A city that operates a municipal court may impose fines for violations of traffic laws and city ordinances. Maximum fines typically range from \$200 for traffic violations, up to \$2,000 for City ordinance violations relating to health and safety. The City’s fine revenue plays a very small role in offsetting the costs of law enforcement and operation of the municipal court system. The projection for court fines is based on historical trends. The City estimates to collect \$169,100 for fines & forfeitures in Fiscal Year 2023-2024, based on the current year’s collections.

## Park Revenue

Park revenue is made up of recreation league fees, concession revenues, city pool admission, and other recreational activities. The projection for Fiscal Year 2023-2024 is \$118,600 in park revenues.

## Hotel Occupancy Tax & Tourism Revenue

The City receives Hotel Occupancy Tax (HOT) revenue from the hotels, motels, bed-and-breakfasts, and short-term rentals in the City of Granbury. The estimated HOT for Fiscal Year 2023-2024 is \$1,000,000. Tourism is a critical part of the City's economic development program. The tremendous efforts of the tourism department marketing the various events, attractions and recreational opportunities offered in the Granbury area have played a large role in the increase of the HOT revenue since the initial impact of the pandemic. The Tourism Fund also accounts for revenues from the Lake Granbury Conference Center and other miscellaneous income. The estimated revenue for the conference center is \$528,000 in Fiscal Year 2023-2024.



The Tourism Fund also accounts for revenues from the Lake Granbury Conference Center and other miscellaneous income. The estimated revenue for the conference center is \$528,000 in Fiscal Year 2023-2024.

*Hotel Occupancy Tax rates are 7% for the City and 6% for the State totaling 13%.*

## Miscellaneous Sales and Income

Miscellaneous Sales and Income make up 1% of the total revenue for the City of Granbury. This revenue source combines the total of all Other Revenues from each fund. Examples of Miscellaneous Sales and Income are: donations, lease of city properties, service fees, reconnect fees, and penalty income.

## Interest Revenue

Interest revenue is a fractional part of the total revenue source for the Fiscal Year 2023-2024 budget and is contingent on the total available cash as well as the market interest rate. The City estimates to receive \$1,014,260 in interest in the upcoming fiscal year.

## Intergovernmental Revenue

This section of the revenue includes state grants, intergovernmental contributions, and other reimbursements. In addition to the usual grants for Clear Air Coalition and Texas Lakes Trail, during Fiscal Year 2023-2024, the City is budgeting to receive \$50,000 from RAMP for airport projects and will bank with TXDOT \$150,000 in Non-Primary Airport Entitlement (NPE).

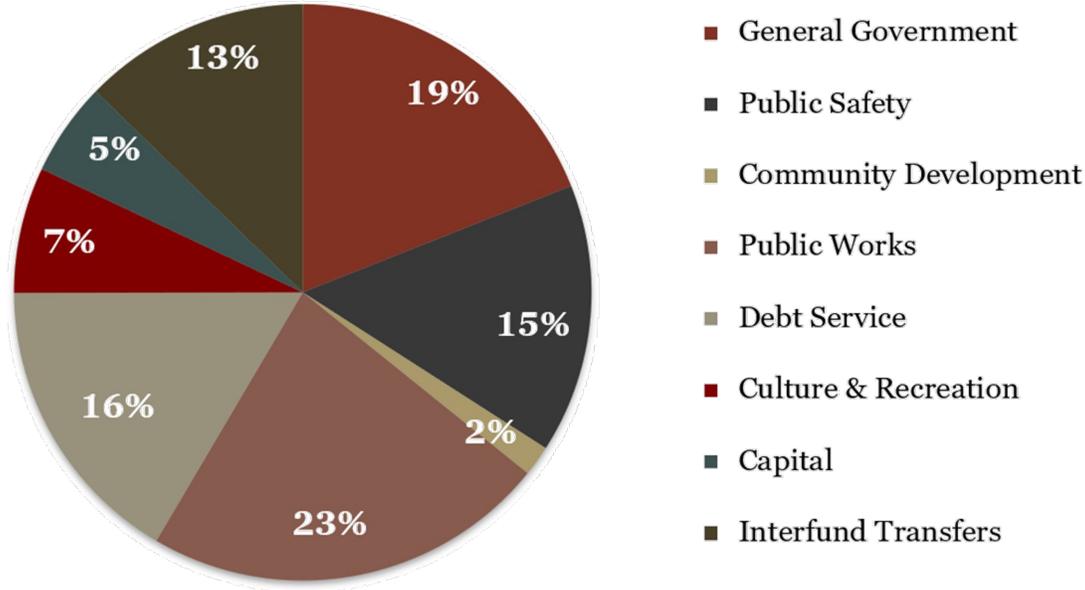
## Other Financing Sources

The use of the Fund Balance in the General Fund and Utility Fund also falls in this section. In Fiscal Year 2023-2024, the General Fund budget will utilize \$80,000 of Park Reserves to fund part of the Lambert Branch Playground and \$15,000 for other special park projects. The City is also budgeting to bring in \$25,000 from reserves from PEG reserves for wireless mics. The City will also use Court Technology reserve funds to fund part of the DigiTicket– paperless ticket writer.

The General Fund has \$724,500 in surplus interest from FY 23 that it will reserve at end of year to use for capital projects in FY 2023-2024 from the Use of Fund Balance account. The Utility Fund will utilize \$787,600 from Fund Balance for utility related capital projects outlined on Pages 187-190.

# Overview of Expenditure Assumptions

The City of Granbury projects expenditures based on historical data, economic data, and any other policy changes that might affect the expenditures for the fiscal year. The City’s goal is to appropriate sufficient monies to provide quality services at a reasonable cost and within available financial resources. The City of Granbury applies a conservative philosophy that will produce a long-term goal of neither overstating revenues nor understating expenditures.



**General Government:**

- General Fund:** City Council / City Manager / City Secretary / Legal / Finance / Purchasing / Warehouse / Social Services / IT / Human Resources / Communications / Fleet Maintenance / Building Maintenance / Clean Air / Non-Departmental
- Utility Fund:** Utility Administration / Meter Technicians / Non-Departmental
- Airport Fund:** Airport
- Granbury Historic Properties:** GHP

**Public Safety:**

- General Fund:** Municipal Court / Police / Fire / Building & Permits

**Community Development:**

- General Fund:** Community Development / Economic Development

**Public Works:**

- General Fund:** Street Maintenance
- Utility Fund:** Groundwater / Water Treatment / Water Distribution / Wastewater Treatment / Wastewater Collection / Electric / Public Works

**Culture & Recreation:**

- General Fund:** Parks & Recreation / Cemetery
- Tourism Fund:** Tourism / Opera House / Langdon Center / Conference Center

**Debt Service:**

- All Funds Combined

## **General Government**

The City added a new positions for an IT/GIS Tech and moved a GIS Tech position from Public Works. The City is also adding four intern positions. The Airport fund budget was increased in anticipation of the completion of the expanded runway, including cost of fuel for resale and adding a second full-time position for an Airport Supervisor.

## **Public Safety**

In 2022, the City completed the construction of a new stand-alone police station. The fiscal year 2023-2024 budget includes additional expenses associated with the new station such as utilities, and increased liability insurance. The police department budget includes an additional criminal investigator position. The City will begin the process to procure 2 new fire apparatuses in order to replace older equipment that is at end of life and to better service the growing infrastructures in the City as it continues to develop.

## **Community Development**

In order to promote growth, the City continues to invest funds in economic development including. The City intentionally encourages quality new development and strategic re-development. Granbury will update the city-wide Comprehensive Master Plan and has implemented a new Development Tracking & Plan Review software. City Hall has also been renovated since the police department moved out to their own facilities and will use that area as a “one-stop-shop” to better service contractors and citizen involved in development within the City.

## **Public Works**

Total Public Works operating expenses have increased due to unfunded mandates that require increased sample testing, rising chemical costs for water and wastewater treatment processes, and increasing utility costs for the higher levels of operation and the new MBR wastewater treatment plant process. The City moved the GIS tech to the General Fund in the IT department and budgeted for an Engineer-in-Training intern position.

## **Culture & Recreation**

Overall, the parks and cemetery operating budgets are remaining consistent. LGCC expenditures have increased based on the current economic climate, and increased booking. Staff will continue to monitor those operational budgets closely to best support the City and its citizens.

## **Capital**

The City will continue to invest in capital improvements for technology infrastructure, public works maintenance programs, reserve funds for large future capital replacements, and some minor equipment. FY 2023-2024 will be the first year the City establishes two new capital improvement funds. The operating funds will transfer each year the funds needed to for capital purchases to be used by their departments. The General and Tourism Fund will use the General Capital Improvements Fund and the Utility and Airport Funds will use the Enterprise Capital Improvements Fund. All operating funds will continue to use the Fleet Replacement Fund fleet purchases (See Pages 177-190)

## **Debt Service**

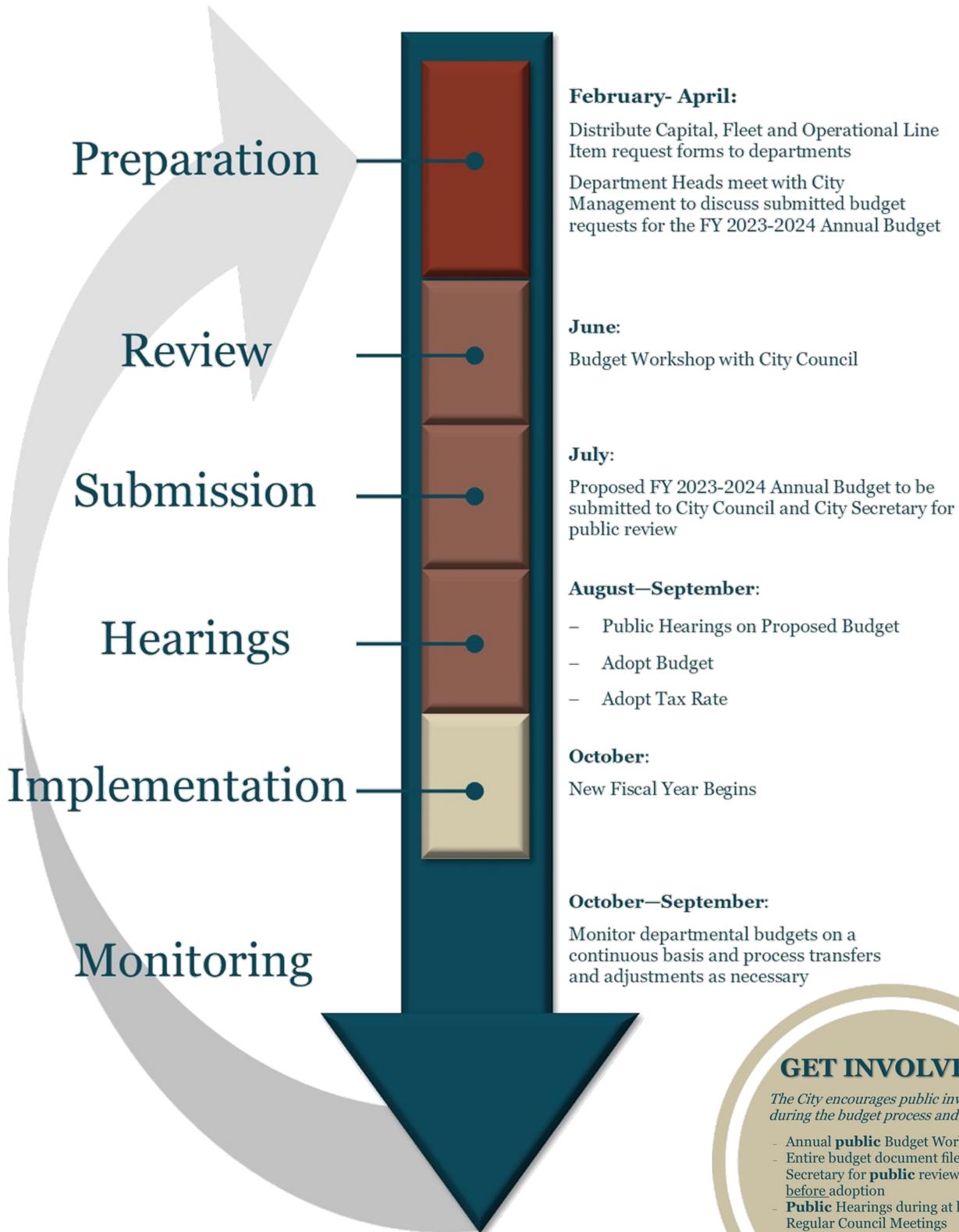
The City’s debt service obligation remains consistent for FY2024 for both the General Fund and Utility Fund compared to the prior fiscal since the issuance of the 2022 CO Bond. (See Pages 207-233)

## **Interfund Transfers**

Interfund transfers from the General Fund to the Tourism Fund have remained consistent. The Airport Funds and Utility Fund will both increase their transfer to the General Fund for their share of allocated costs for services provided by the General Fund.

# Budget Process

OVERVIEW



## GET INVOLVED!

*The City encourages public involvement during the budget process and provides:*

- Annual **public** Budget Workshop
- Entire budget document filed with City Secretary for **public** review 30 days before adoption
- **Public** Hearings during at least two Regular Council Meetings
- Budget video posted to website to simplify budget overview

# Budget Calendar

## Fiscal Year 2023-2024

### Preparation

Date	Task
Feb 1	Start of FY 2023-2024 Budget Process
Feb 13	Distribute capital project request forms and vehicle replacement worksheets for FY 2023-2024
Feb 14	Distribute FY 2023-2024 projected operational line item budgets for Department Heads' review and revisions
Mar 10	Deadline for Vehicle Replacement Requests
	Deadline for FY 2023-2024 Capital Requests
	Deadline for Operational Budget line item projections
Mar 20 - Apr 5	Department Heads meet with City Management to discuss submitted budget requests for the FY 2023-2024 Annual Budget
Jun 22	Distribute Fee Schedule for Review

### Review & Adoption

Date	Task
Jun 5	Budget Workshop with Council
Jun 14	Review goals and long-range financial plan
Jul 18	<u>Regular City Council Meeting</u>
	- Update Council on any changes to Proposed Budget since the Budget Workshop
Jul 28	Proposed FY 2023-2024 Annual Budget to be submitted to City Council and filed with the City Secretary.
Aug 1	<u>Regular City Council Meeting</u>
	- Council vote to set date, time and place of public hearing on budget ( <i>Sept 5</i> )
	- Vote to place a proposal to adopt the tax rate on the agenda of a future council meeting ( <i>Sept 5</i> )
Aug 5	- Publish Notice of a Hearing on the FY 2023-2024 Budget
	- Publish notice of proposed FY 2023-2024 Tax Rate
Sept 5	<u>Regular Council Meeting</u>
	- Public Hearing on the FY 2023-2024 Budget
	- Adopt FY 2023-2024 Annual Operating Budget
	- Adopt FY 2023-2024 Tax Rate

### Implementation

Date	Task
Oct 1	New fiscal year begins
Oct 1 - Sept 30	Monitor departmental budgets on a continuous basis and process transfers and adjustments as necessary.



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# Budget Process

The City of Granbury's budget process is the mechanism that changes taxpayer requests and resources into government services and expenditures. Again this year, the City of Granbury has made a great commitment to setting community goals, performance measures, and priorities.

## **I. Definition and Authority**

The budget is a financial plan for the fiscal year of operations that matches all planned revenues and expenditures with the services provided to the residents of the City, based on established budgetary policies. The City Charter establishes that the City's fiscal year shall begin on the first day of October and end on the last day of September of each calendar year. Such fiscal year shall also constitute the budget and accounting year.

## **II. Preparation and Submission of the Budget**

The budget preparation process begins in March before the beginning of the fiscal year. Under the City Charter, the City Manager is responsible for preparing and recommending an operating budget for City Council consideration. He along with the Finance Director determines guidelines for the City's department and division heads to use in preparing their budgets. These guidelines are based on Council goals, anticipated revenues, levels of service desired and capital equipment and improvement needs.

The Finance Department prepares the Budget Instructions Manual to be used in budget preparations. It includes the guidelines the City Manager and Finance Director have developed, the budget calendar and specific instructions for completing the forms included in the Manual. These include requests for capital equipment and projects, operating budget request forms, authorized position forms, requests for new positions and requests for new and/or enhanced services.

During March, the Finance staff meets individually with all department/division heads to explain the guidelines to be used in the preparation of their budget, distribute the budget instructions manual, the forms to be completed and deadlines to be met, and give any further directions for budget preparation. Department heads are responsible for the expenditure estimates of their department/divisions. In estimating other divisional expenses, department heads base their estimates on historical data adjusted for trends and possible rate increases.

By late April all operating budget and capital requests are due in the Finance office so that staff can begin compiling them and determining financing needs. Factors to be considered in determining items to be capitalized are as follows:

- Item can be permanently identified as an individual unit of property.
- Item has an anticipated useful life of five years or more.
- Item belongs to one of the following categories:
  - \* Land
  - \* Buildings and Structures
  - \* Equipment
- Item constitutes a tangible, permanent addition to the value of City assets.
- Item does not constitute repair or maintenance.
- Item's cost should generally exceed \$5,000.

# 2023-2024 ADOPTED BUDGET

Note: If the item is less than \$5,000, then the item should be a component unit of an asset meeting the above-stated criteria.

After all the budgets are compiled, the City Manager and the Finance staff meet with the department/division heads individually to discuss their budget submissions.

In mid-June, the City Manager and Finance staff meets with the City Council to review the City Budget and Strategic Plan. Final budget strategies and actions are developed and assimilated into the Budget process.

By July, three-fourths of the current fiscal year is past, and the Finance department works to fine tune the revenue estimates. Revenue projections are generally based on historic receipts adjusted for rate increases and trends. The City's philosophy on revenue projections is making the best estimate possible using historic data and trends, being careful not to overestimate revenue.

The City Manager submits to the City Council, prior to August 1<sup>st</sup> of each year, the proposed budget for the following fiscal year. The budget provides a complete plan for the fiscal year and contains the following:

- A budget message which shall outline the proposed financial policies for the next year with explanations of any change from previous years in expenditures and any major changes of policy and complete statement regarding the financial conditions of the City;
- An estimate of all revenue from taxes and other sources including the present tax structure rates and property valuations for the ensuing year;
- An itemized list of proposed expenses by office, department, agency, project and type of expenditure for the budget year, as compared to actual expenses of the last ended fiscal year, and the present year-to-date;
- A description of all outstanding bond indebtedness, showing amount, purchaser, date of issuance, rate of interest and maturity date as well as any other indebtedness which the City has incurred and which has not been paid, and the amount required to pay principal and interest maturing in the budget year;
- A statement proposing any capital expenditures deemed necessary for the undertaking during the next budget year and recommended provisions for financing;
- Anticipated net surplus or deficit for the ensuing year of each utility owned or operated by the City and the proposed method of disposition.

### **III. Preparation of the Strategic Plan**

The City prepares a Strategic Plan each year which includes long term economic assumptions, with the current year budget being the first year of a five-year-projection. The Strategic Plan is issued as a separate document given that the budget is utilized as an operational tool, and strategic plan is used as a tactical resource for longer term decisions.

### **IV. Adoption of the Budget**

The budget and all the supporting schedules shall be filed with the City Secretary and submitted to the Council, and shall be open for public inspection by anyone interested. At the Council meeting at which time the budget is submitted, the Council will name the time and place of all budget public hearings and will publish the notice of the public hearings at least ten (10) days before the date of the hearing. At these hearings, interested citizens may express their opinions concerning

items of expenditure, giving their reasons for wishing the increase or decrease in any items of expense.

After the public hearing, the Council shall analyze the budget, make any additions or deletions which they feel appropriate, and shall, at least twenty (20) days prior to the beginning of the next fiscal year, adopt the budget by a favorable majority vote of all members of the Council. Should the Council take no action on or prior to such day, the budget, as submitted, shall be deemed to have been finally and unanimously adopted by the Council.

Final adoption of the budget by the City Council shall constitute the official appropriations as proposed expenditures for the current year and shall constitute the basis of the official levy of the property tax as the amount of tax to be assessed and collected for the corresponding tax year. Estimated expenditures will in no case exceed proposed revenue plus cash on hand. Unused appropriations may be transferred to any item required for the same general purpose within the same department.

### **V. Balanced Budget**

A Balanced Budget is a budget with total expenditures not exceeding total revenues and monies available in the fund balance within an individual fund. The goal of the City is to balance the operating budget with the current revenues, whereby, current revenues would match and fund on-going expenditures/expenses. Throughout the fiscal year, the City Manager ensures that expenditures do not exceed projected revenues. To insure that the budget remains balanced, if necessary a plan is implemented to either reduce the rate of expenditures or increase revenues.

The City maintains a required fund balance for both the General Fund and Utility Fund. Funds in excess of the minimum reserves may be expended for City purposes at the will of the City Council, once it has been determined that the use of the excess will not endanger reserve requirements in future years.

### **VI. Amending the Adopted Budget**

At any time during the fiscal year, the Council may make amendments to meet the pressing need for public expenditure, for other than regular or recurring requirements, to protect the public health, safety or welfare. Such amendments shall be by ordinance adopted by the affirmative vote of a majority of the Members of City Council, and shall be made only after public notice and upon recommendation of the City Manager.

In cases of grave public necessity, in which an emergency expenditure is needed in unusual and unforeseen conditions which could not, by reasonable diligent thought and attention, have been included in the original budget, an amendment to the original budget may be authorized by the Council, without the need for prior public notice, and with the following additional requirements; that a quorum of the City Council and the Mayor sign a statement that the conditions above stated exist and setting out in brief form the factual basis for their conclusion; publish the affidavit in a paper of city-wide publication once in the week immediately following their decision; and hold a public hearing to brief the public and answer questions, as a primary item of the next regularly scheduled City Council meeting.

### **VII. General Budgetary Controls**

The City of Granbury maintains budgetary controls to assure compliance with legal provisions embodied in the annual appropriated budget adopted by the City Council. The Department Heads are authorized to make budget transfers of \$5,000 or less with the approval of the Director of Finance. Transfers of greater than \$5,000 must be authorized by the City Manager. All transfers between departments must be approved by the City Council.

## Community Profile

The City of Granbury is located in the heart of north central Texas in Hood County and is home to over 12,000 people, and serves as the center of commerce, entertainment, hospitality, and recreation to its 66,900 county residents. The City of Granbury grew 13% from 2020 to 2022, and the community has successfully promoted tourism, making it a major economic benefit to the community. In 2019, 2020 and again in 2021 Granbury was named the #1 Best Historic Small Town by USA Today. Granbury is the first City to achieve this award three years in a row.



On June 11, 2023, Gov. Greg Abbott signed the joint House/Senate resolution during the 88th Texas Legislature - Designating Granbury, TX the official **Celebration Capital of Texas**; recognizing the wide array of special events, celebrations, both time-honored and new, that add greatly to the city's distinctive charm and sense of community both residents and visitors have come to enjoy.

Granbury is a Home Rule Charter City and operates under a Council-Manager form of government. A mayor and five council members are elected by majority of the entire City. Elections are held the first Tuesday in November.

### Historic Granbury

Our city tagline is "Where Texas History Lives,". While Granbury has embodied that slogan since 1887, we continue to be the place where Texas history is still alive. This is seen all around town, at our lake and city beach, with award-winning arts and culture, inside hidden culinary locations, and walking around Texas' most historic courthouse square.



Viewed as a model for downtown revitalization, the Granbury Square is proud to have been the first downtown in Texas to be listed on the National Register of Historic Places. Preserving our historic charm and authentic Texas experiences is an important part of what Granbury is about. The

## Community Profile

majestic Hood County Courthouse was the recipient of the Texas Downtown Association 2013 President's Award for Best Restoration. Also, with the help of the City of Granbury and other donors, the Granbury Opera House has been completely restored. The Granbury Opera House also won the Texas Downtown Association (TDA) President's Award for Best Renovation in 2014.

The City center is surrounded by the picturesque landscape for which Texas is known. This includes: Lake Granbury, multiple wineries, Revolver Brewery, Local Goat Distillery and the Acton Nature Center- where a monarch butterfly tagging event is held annually. Whether our visitors are interested in a wine and culinary tour, shopping and entertainment, or simply relaxing by the lake to watch the sunset, Granbury offers the perfect North Texas setting.

### Economy and Employment

Granbury is located 38 miles southwest of Fort Worth. It is the county seat and retail hub of Hood County. In addition to serving as the commercial and retail hub of the County, the City has emerged as a popular tourism and recreation destination.

Proximity to the Dallas/Fort Worth metroplex, land affordability, and lake access support a growing commuter population. Additionally, Granbury serves as a second-home choice and retirement destination due to its location on Lake Granbury. Residents



can also benefit from participation in the broad and diverse Dallas-Fort Worth-Arlington metropolitan statistical area. The City's hometown atmosphere combined with moderate development attitude and low cost of living makes Granbury an attractive place to live.

The City of Granbury anticipates future growth in the local economy as a result of capital improvements completed these past years and new projects budgeted in the current fiscal year. The City has been successful in attracting several residential developments, single-family and multi-family, with many of these developments being up-scale residential developments offering championship golf courses and lake access.

## Community Profile

Many new commercial developments have emerged in the City of Granbury during the last several years, such as: Tuesday Morning, Five Below, Home Goods, Ulta and Raising Canes as well as a Walmart remodel. The City has already been fortunate to have Lowe's, Home Depot, Kroger, Brookshire's, Aldi, and HEB that have been a catalyst to the regional economy for several years and are some of the City's major employers.



Lake Granbury Medical Center (LGMC) is one of the area's largest non-retail employers, providing employment for doctors, nurses and other health care personnel. LGMC provides the most current state-of-the-art facilities in the North Texas area. The area has

also recruited two other high technology employers: Compute North, a computer block chain data center with a capital investment of \$1 billion and Viking Solar Energy Farm. Other local companies that have expanded in the region in recent years include Revolver Brewery, Propell and Equibrand.

## Culture and Recreation

Granbury prides itself on being a cultural, culinary and outdoor mecca, all with a vintage twist. Live theater and musical performances are offered year-round at the recently restored 1886 Granbury Opera House and at the Granbury Live Performance Hall, both on the Historic Granbury Square. The newly renovated Square also serves as a charming backdrop to an eclectic mix of art galleries, shops, wineries and eateries. Hosting over 20 events annually Granbury is known for events such as the Lake Granbury Goosebump Jump, Bulls on the Beach, Granbury Wine Walk, 4th of July Hometown Celebration, Lighted Boat Parade, Oktoberfest, Harvest Moon Festival, Granbury Candlelight Tour of Homes and Santa's House.



# Community Profile

The silver screen is also represented, the old-fashioned way, at the Brazos Drive-In Theater. Fossil Rim Wildlife Refuge, Dinosaur Valley State Park and Dinosaur World are a short drive away.

Granbury is the perfect destination for tranquility, with several miles of hike and bike trails that meander



through the City’s park system and through the new Memorial Lane section honoring our heroes. The City Beach is ideal for swimming or sunbathing and the light-colored sand on the beach is mined locally from a Cretaceous Age beach.



The Dana Vollmer municipal swimming pool at the Pearl Street Park offers a unique swimming experience that entire families will enjoy. It is adjacent to the City’s new sports complex and playgrounds. The sports complex offers soccer fields, disc golf, a skate park, baseball and softball.



Lake Granbury provides a scenic 33.5-mile-long lake with over 100 miles of shoreline offering boating, fishing, waterskiing, canoeing and swimming. Four parks operated by the Brazos River Authority provide boat ramps, swimming, camping and picnicking. There are even two restaurants you can access by car or boat!

## Education

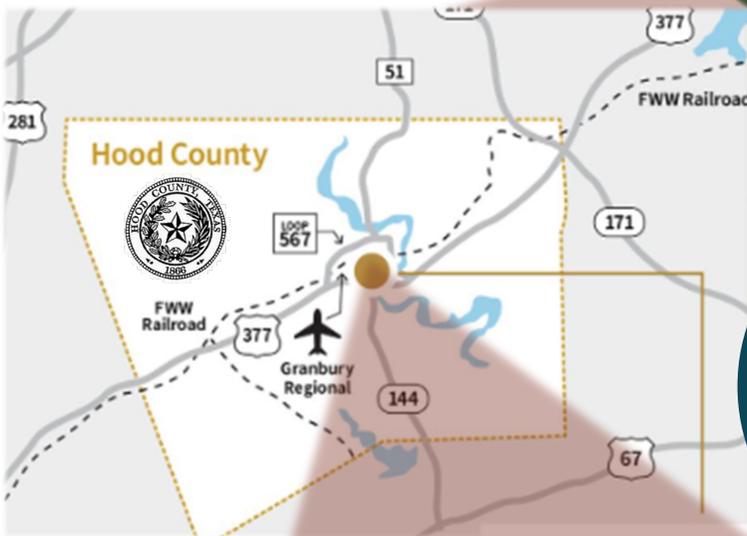


Granbury ISD schools provide high-quality education for the district's children. The public school system is large enough to offer progressive and diverse programs, and small enough to allow teachers and administrators to cultivate a personal, active interest in each student. Award winning programs in academics, fine arts, vocational education, athletics, and leadership are available to the district’s more than 7,727 students.

# 2023-2024 ADOPTED BUDGET

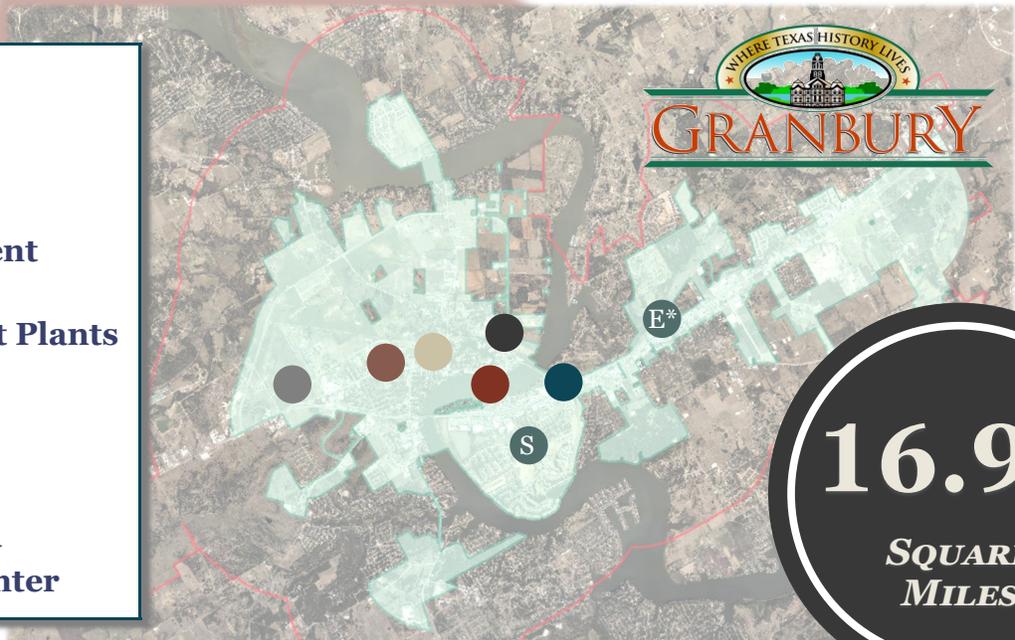
OVERVIEW

MILES FROM...	
Fort Worth	38
Dallas	73
Austin	177
San Antonio	228
Houston	285
El Paso	579



**HOOD**  
COUNTY  
SEAT

- City Hall
- Service Center
- Water Treatment
- WW Treatment Plants
- Police Station
- Airport
- Lake Granbury Conference Center



**16.91**  
SQUARE  
MILES

E\*- New Construction

# DEMOGRAPHICS

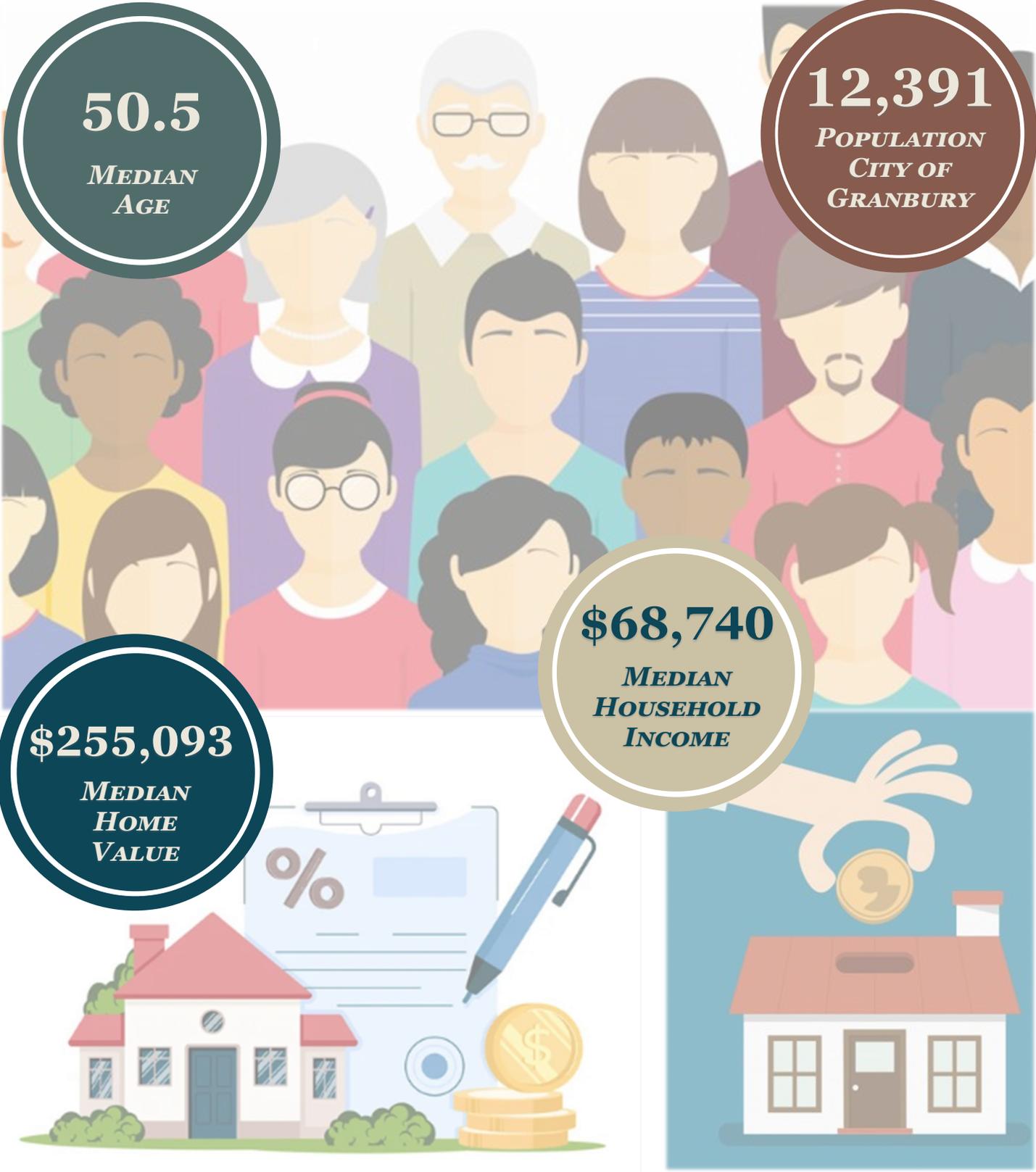
OVERVIEW

**50.5**  
*MEDIAN  
AGE*

**12,391**  
*POPULATION  
CITY OF  
GRANBURY*

**\$255,093**  
*MEDIAN  
HOME  
VALUE*

**\$68,740**  
*MEDIAN  
HOUSEHOLD  
INCOME*



# City Statistics



City  
Employees



Police Officers



Volunteer  
Firefighters



Fire Stations



Miles  
Electric Lines



Water Wells



Millions of Gallons/Day  
Water Treatment Plant Capacity



Wastewater  
Lift Stations



Miles  
Hike & Bike Trail



Soccer Fields



Volleyball Pits  
Boat Ramps



Baseball Fields



Playgrounds



Airplane Hangars



Feet  
of Airport Runway



Municipal Pool  
Skate Park  
Dog Park  
Beach  
Disc Golf Course

# City Services Statistics

OVERVIEW

1,104



*FIRE CALLS  
FOR SERVICE*

64



*MILES OF  
STREETS*

30,816



*POLICE CALLS  
FOR SERVICE*

471



*BUILDING  
PERMITS ISSUED*

5,528



*WASTEWATER  
CONNECTIONS*



3,577

*ELECTRIC  
CONNECTIONS*

126

*PUBLIC PARK ACRES*

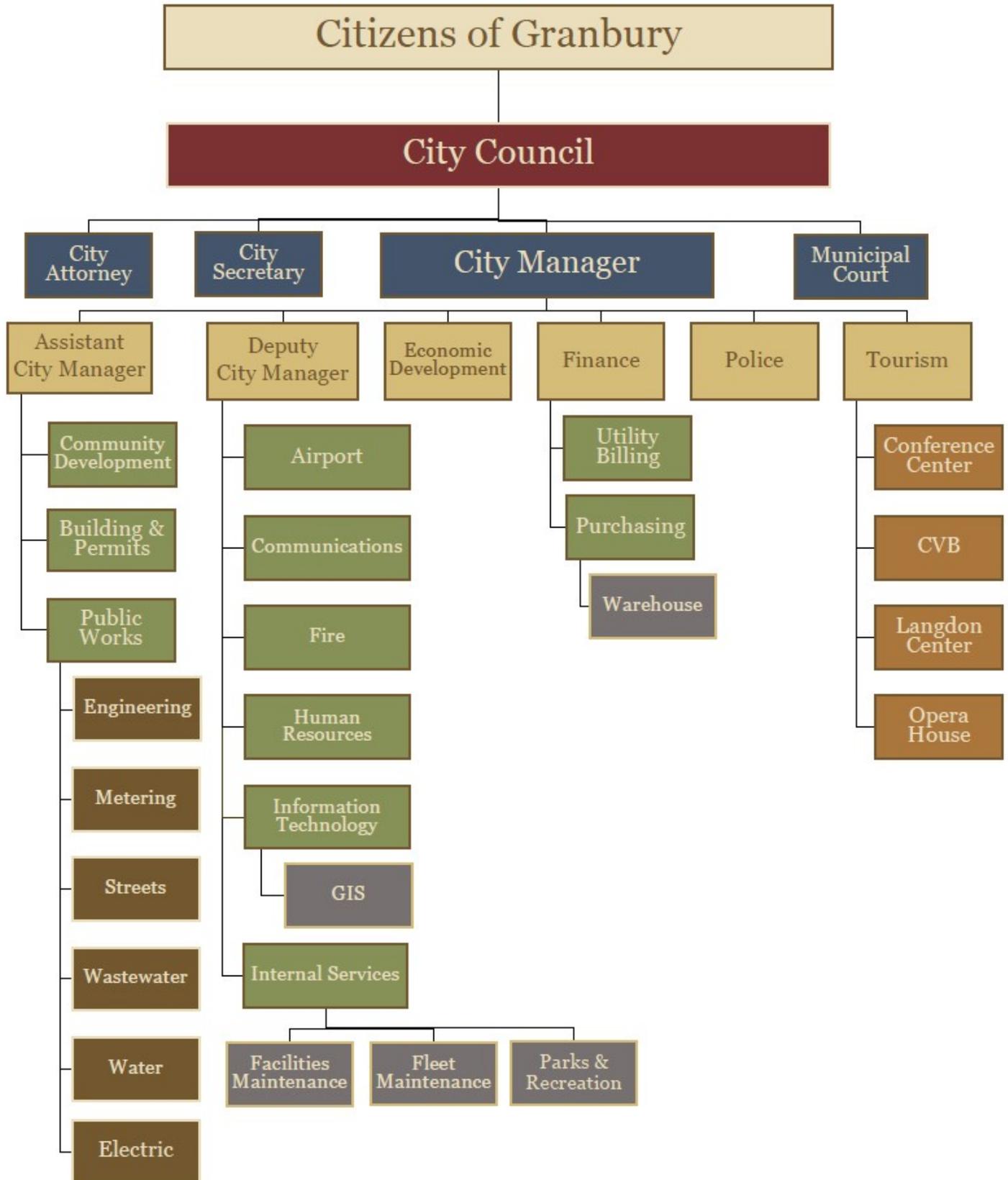
6,550



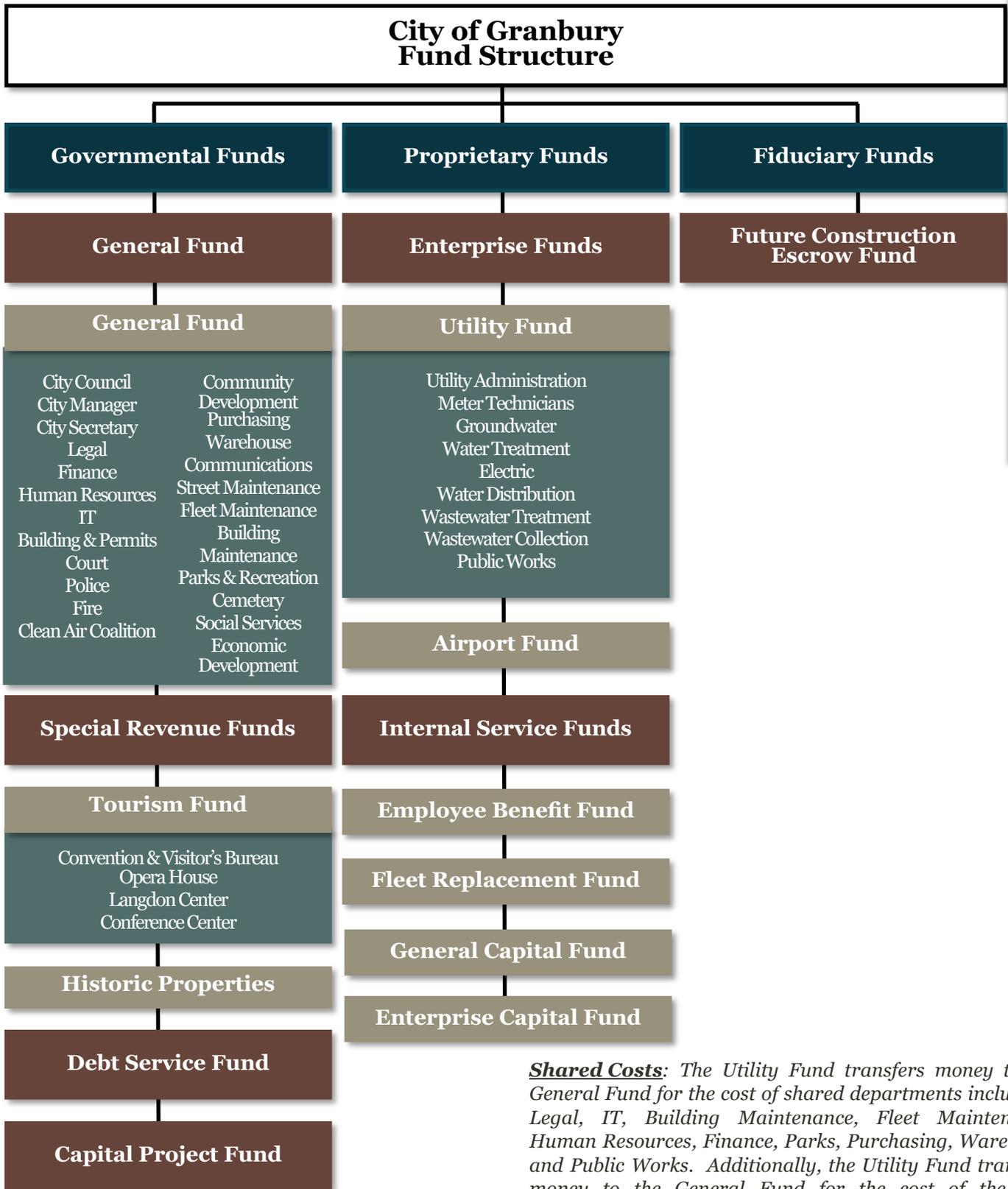
*WATER  
CONNECTIONS*



# Organizational Chart



# Financial Fund Structure



FINANCIAL SUMMARY

**Shared Costs:** The Utility Fund transfers money to the General Fund for the cost of shared departments including: Legal, IT, Building Maintenance, Fleet Maintenance, Human Resources, Finance, Parks, Purchasing, Warehouse and Public Works. Additionally, the Utility Fund transfers money to the General Fund for the cost of the staff department heads whose daily tasks involve services for both funds. (for example: Director of Finance)

## General Fund

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### *General Fund*

Ad Valorem revenue for operations & maintenance has increased 29% and is budgeted at \$4,525,800. Sales tax revenue is projected to increase to \$12,000,000. Franchise fees being paid to the City for the use of its rights-of-way and streets by utilities doing business in the City and other taxes and fees are estimated to be at least 2,841,000 in Fiscal Year 2023-2024. The General Fund's O&M budget for Fiscal Year 2023-2024 is \$22,591,675 which is a \$3,824,479 increase from FY 2022-2023 (budgeted). The increase from prior fiscal year projections is mainly due to the personnel increases for the city-wide compensation study, 5 new positions, the radio maintenance program, and increases to departmental contributions to the Fleet Replacement Fund compared to the previous fiscal year. This budget also includes \$1,994,500 for capital expenditures.

## Enterprise Funds

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### *Utility Fund*

The Utility Fund's primary purpose is to provide retail service to about 6,500 water, 5,500 sewer, and over 3,500 electric customers residing in the City of Granbury and within the City's utility service territory. The Utility Fund has increased its transfer to the General Fund for an allocated portion of the fleet, building maintenance, information technology and other supporting departments. Revenues from the water, sewer and electric services sustain this fund. The Utility Fund O&M budget for Fiscal Year 2023-2024 is \$18,642,605 which is a 10% increase compared to the prior year budgeted expenses, and includes a \$1,412,600 transfer for capital expenditures. The Utility Fund includes one engineer intern, changing a part-time billing clerk to full-time position and moving the GIS tech position to the IT department in the General Fund. Detailed utility rate tables are listed under the Reference section of the budget book. (See Page 250-251)

### *Airport Fund*

The airport is equipped to sell jet fuel as well as regular aircraft fuel with a 24-hour fuel service. Fuel revenues are projected to be \$1,230,000. In addition to fuel sales, hangar rental is another major revenue source for the airport. The total Airport Fund budget for Fiscal Year 2023-2024 is \$1,684,260. The airport operations budget continues to balance without a transfer from the General Fund, while the transfer to the General Fund for shared administrative services increased.

## Special Revenue Funds

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### *Tourism Fund*

The City's Tourism Fund is composed of four major components: Promotion of Tourism, Conference Center, Langdon Center and the Opera House. The Conference Center relies on revenues from rental and sales of services, as well as monthly transfers from the General Fund. The total General Fund transfer to the Tourism Fund for Fiscal Year 2023-2024 is budgeted at \$572,976. For the promotion of tourism, Hotel Occupancy Taxes projections in Fiscal Year 2023-2024 are \$1,000,000. The City receives lease income for leasing tourism City facilities like the Opera House and the Langdon Center.

### *Granbury Historic Properties Fund*

Granbury Historic Properties Corp. (GHP) was established in 2009 to assist the City in acquisition and control of historical properties deemed important to the growth and development of the City. The fund receives a revenue transfer from the General Fund.

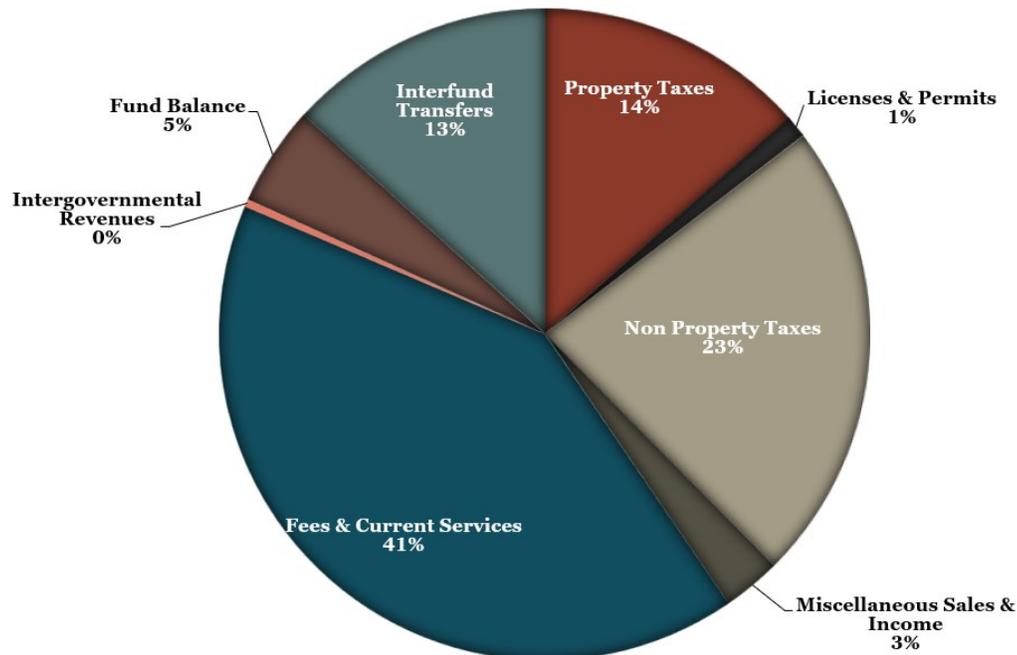
# Consolidated Budget Summary BY FUND

	General Fund	Enterprise Fund	Special Revenue Fund	General Debt Service	Grand Total
<b>Beginning Fund Balances</b>	10,018,840	13,814,463	275,793	801,769	24,910,865
<b>Revenues</b>					
Property Taxes	4,525,800			4,800,600	9,326,400
Sales Taxes	12,000,000				12,000,000
Franchise & Other Taxes	2,841,000				2,841,000
Other Taxes			1,000,000		1,000,000
Licenses and Permits	760,500				760,500
Fines and Forfeitures	169,100				169,100
Fees and Services	118,600	27,555,000	607,900		28,281,500
Interest Income	500,000	514,260			1,014,260
Misc Sales and Income	190,800	616,800	19,000		826,600
Intergovt. Revenue	206,900	50,000			256,900
<b>Total Revenues</b>	<b>21,312,700</b>	<b>28,736,060</b>	<b>1,626,900</b>	<b>4,800,600</b>	<b>56,476,260</b>
<b>Other Financing Sources</b>					
Fund Balance Used	2,370,500	787,600	125,400	150,000	3,433,500
Interfund Transfers	1,756,000	480,000	612,976	6,300,000	9,148,976
<b>Total Financing Sources</b>	<b>4,126,500</b>	<b>1,267,600</b>	<b>738,376</b>	<b>6,450,000</b>	<b>12,582,476</b>
<b>Total Current Revenues &amp; Other Sources</b>	<b>25,439,200</b>	<b>30,003,660</b>	<b>2,365,276</b>	<b>11,250,600</b>	<b>69,058,736</b>
<b>Total Available Resources</b>	<b>33,087,540</b>	<b>43,030,523</b>	<b>2,515,669</b>	<b>11,902,369</b>	<b>90,536,101</b>
<b>Expenditures</b>					
General Government	7,201,175	5,737,400			12,938,575
Public Safety	10,669,495				10,669,495
Community Development	1,165,070				1,165,070
Public Works	933,220	14,519,465			15,452,685
Culture and Recreation	2,622,715		2,196,376		4,819,091
Capital Improvements	1,994,500	1,412,600	168,900		3,576,000
<b>Debt Service</b>					
Principal				6,479,000	6,479,000
Interest				4,763,300	4,763,300
Administrative Fees				8,300	8,300
<b>Total Expenditures</b>	<b>24,586,175</b>	<b>21,669,465</b>	<b>2,365,276</b>	<b>11,250,600</b>	<b>59,871,516</b>
<b>Other Financing Uses</b>					
Interfund Transfers	612,966	8,056,000			8,668,966
<b>Total Financing Uses</b>	<b>612,966</b>	<b>8,056,000</b>	<b>-</b>	<b>-</b>	<b>8,668,966</b>
<b>Total Current Expenditures &amp; Other Uses</b>	<b>25,199,141</b>	<b>29,725,465</b>	<b>2,365,276</b>	<b>11,250,600</b>	<b>68,540,482</b>
<b>Ending Fund Balances</b>	<b>7,888,399</b>	<b>13,305,058</b>	<b>150,393</b>	<b>651,769</b>	<b>21,995,619</b>

## Consolidated Summary REVENUES

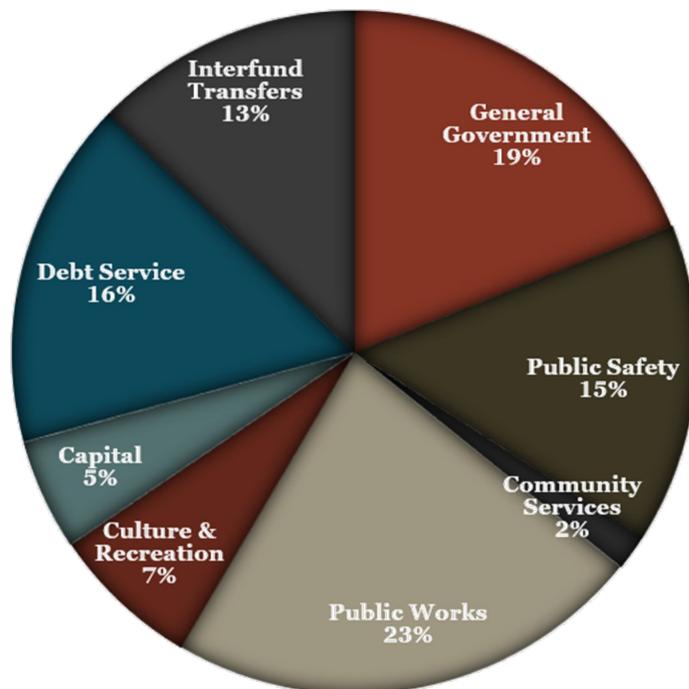
FINANCIAL SUMMARY

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Revenues</b>				
Property Taxes	6,965,364	8,442,062	8,390,591	9,326,400
Non Property Taxes	15,720,806	14,354,200	16,233,500	15,841,000
Licenses & Permits	795,025	880,500	1,183,262	760,500
Fines & Penalties	201,219	229,100	178,404	169,100
Fees & Current Services	26,706,983	27,771,800	29,481,613	28,281,500
Interest Income	386,713	291,737	1,733,238	1,014,260
Miscellaneous Sales & Income	1,859,180	4,768,789	1,161,016	826,600
Intergovernmental Revenues	250,700	458,000	434,045	256,900
<b>Total Revenues</b>	<b>52,885,990</b>	<b>57,196,188</b>	<b>58,795,669</b>	<b>56,476,260</b>
<b>Other Financing Sources</b>				
Fund Balance Used	-	8,396,588	206,968	3,433,500
Interfund Transfers	8,191,202	12,035,177	11,029,064	9,148,976
<b>Total Other Financing Sources</b>	<b>8,191,202</b>	<b>20,431,765</b>	<b>11,236,032</b>	<b>12,582,476</b>
<b>Total Revenues, Other Financing Sources &amp; Fund Balance/ Working Capital</b>	<b>61,077,192</b>	<b>77,627,953</b>	<b>70,031,701</b>	<b>69,058,736</b>



# Consolidated Summary EXPENDITURES

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Expenditures</b>				
General Government	9,587,107	11,648,355	11,164,726	12,938,575
Public Safety	7,760,133	9,326,332	9,025,564	10,669,495
Community Services	842,162	1,235,424	997,184	1,165,070
Public Works	12,640,568	15,636,882	14,372,425	15,452,685
Culture & Recreation	3,969,347	4,567,118	4,267,244	4,819,091
Capital	3,293,259	5,801,127	2,748,494	3,576,000
Debt Service	8,795,777	11,243,851	11,242,580	11,250,600
<b>Total Expenditures</b>	<b>46,888,353</b>	<b>59,459,089</b>	<b>53,818,216</b>	<b>59,871,516</b>
<b>Other Financing Uses</b>				
Interfund Transfers	8,071,271	11,525,177	11,321,419	8,668,966
<b>Total Other Financing Uses</b>	<b>8,071,271</b>	<b>11,525,177</b>	<b>11,321,419</b>	<b>8,668,966</b>
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>54,959,624</b>	<b>70,984,266</b>	<b>65,139,635</b>	<b>68,540,482</b>



# 2023-2024 ADOPTED BUDGET

## Consolidated Summary EXPENDITURES BY DEPARTMENT

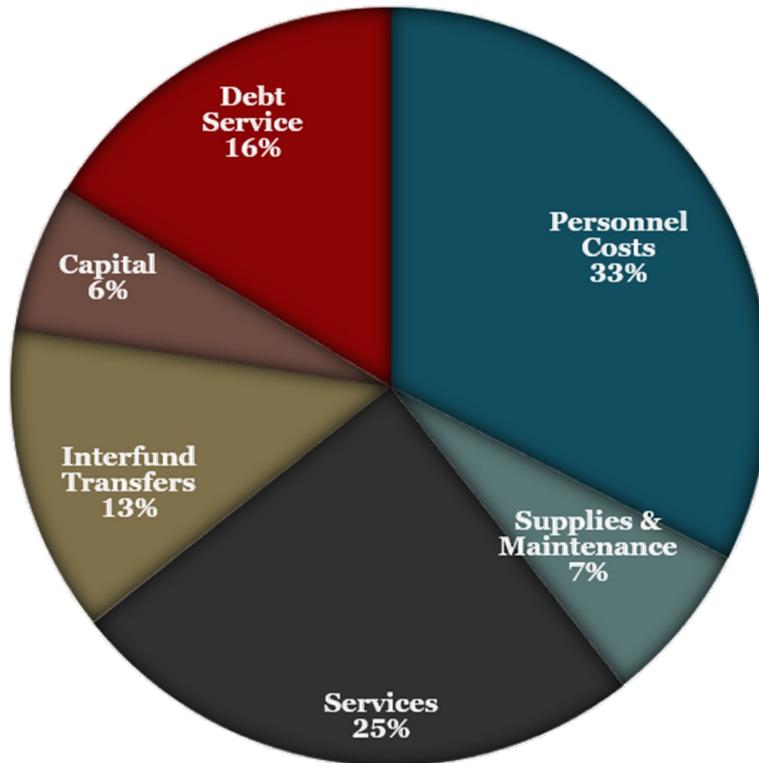
FINANCIAL SUMMARY

	Personnel Costs	Supplies & Maintenance	Services	Interfund Transfers	Capital	Debt Service	Grand Total
<b>General Fund</b>							
City Council	87,760	5,100	114,650				207,510
City Manager	639,140	5,300	28,480				672,920
City Secretary	204,990	3,000	42,600				250,590
Legal			193,500				193,500
Finance	620,040	4,500	36,200				660,740
Purchasing	185,240	1,960	10,000				197,200
Social Services			119,500				119,500
IT	453,550	69,950	1,258,380				1,781,880
Communications	250,600	1,900	35,695				288,195
Human Resources	124,340	1,900	130,050				256,290
Warehouse	132,070	13,950	27,000				173,020
Building & Permits	1,079,730	35,200	100,460				1,215,390
Economic Development	315,950	2,200	91,400				409,550
Comm Development	622,480	9,220	51,400				683,100
Clean Air Coalition	70,370	600	1,450				72,420
Municipal Court	214,290	3,300	14,500				232,090
Police	6,983,050	391,500	854,185				8,228,735
Fire	182,520	206,760	604,000				993,280
Streets	537,520	159,700	236,000				933,220
Fleet Maintenance	436,620	43,500	22,800				502,920
Building Maintenance	719,560	135,600	76,750				931,910
Parks and Recreation	1,885,100	298,525	359,550				2,543,175
Cemetery	59,140	7,100	13,300				79,540
Non-Departmental		16,700	948,300	612,966	1,994,500		3,572,466
<b>Total General Fund</b>	<b>15,804,060</b>	<b>1,417,465</b>	<b>5,370,150</b>	<b>612,966</b>	<b>1,994,500</b>	<b>-</b>	<b>25,199,141</b>
<b>Utility Fund</b>							
Utility Billing	305,610	3,700	382,150				691,460
Meter Technicians	228,890	36,260	103,700				368,850
Groundwater	315,690	212,400	213,800				741,890
Water Treatment	757,170	970,050	1,769,000				3,496,220
Water Distribution	521,460	157,800	212,675				891,935
Wastewater Treatment	967,280	324,100	537,360				1,828,740
Wastewater Collection	315,590	146,150	167,480				629,220
Electric	1,108,060	256,200	5,567,200				6,931,460
Public Works	786,730	12,500	127,750				926,980
Non-Departmental	-	21,000	1,761,450	8,339,400	1,412,600		11,534,450
<b>Total Utility Fund</b>	<b>5,306,480</b>	<b>2,140,160</b>	<b>10,842,565</b>	<b>8,339,400</b>	<b>1,412,600</b>	<b>-</b>	<b>28,041,205</b>
<b>Tourism Fund</b>							
Conference Center	439,440	114,177	362,075		125,400		1,041,092
Tourism	511,310	107,564	548,010				1,166,884
Opera House	-	11,000	18,400		43,500		72,900
Langdon Center	-	10,000	34,400				44,400
<b>Total Tourism Fund</b>	<b>950,750</b>	<b>242,741</b>	<b>928,485</b>	<b>-</b>	<b>168,900</b>	<b>-</b>	<b>2,325,276</b>
<b>Airport Fund</b>							
Airport	334,750	993,100	286,410	70,000			1,684,260
<b>Granbury Historic Properties Fund</b>							
Historic Properties	-	-	40,000	-			40,000
<b>Debt Service Fund</b>							
Debt Service	-	-	-	-		11,250,600	11,250,600
<b>Fleet Fund</b>							
Fleet Fund	-	-	-	-	745,000		745,000
<b>Total All Funds</b>	<b>22,396,040</b>	<b>4,793,466</b>	<b>17,467,610</b>	<b>9,022,366</b>	<b>4,321,000</b>	<b>11,250,600</b>	<b>68,540,482</b>

# Consolidated Summary

## EXPENDITURES BY DEPARTMENT

by Type



**Personnel**– During FY2023, the City implemented 9 months of a compensation study conducted by a third party. FY 2023-2024 is the first year with the full 12 months of this implemented adjustments, plus a 4% COLA for all staff.

**Services**– includes electric power purchase, BRA water rights, departmental utilities, IT software, liability insurance, and third-party contracts for: public safety dispatch, IT support, legal counsel, payroll tax appraisal & collection and many others.

**Interfund Transfers**– transfers between operating funds. The Utility and Airport fund transfer shared allocations to the General Fund for support services like building maintenance, IT and Fleet maintenance. The General Fund supports the Tourism Fund.

**Supplies & Maintenance**– aviation fuel purchased for resale, chemicals for the treatment plants, fuel, equipment and building maintenance, office supplies and wearing apparel.

# General Fund

## Fund Description

The General Fund is used to account for resources traditionally associated with government that are not required legally or by sound financial management to be accounted for in another fund.

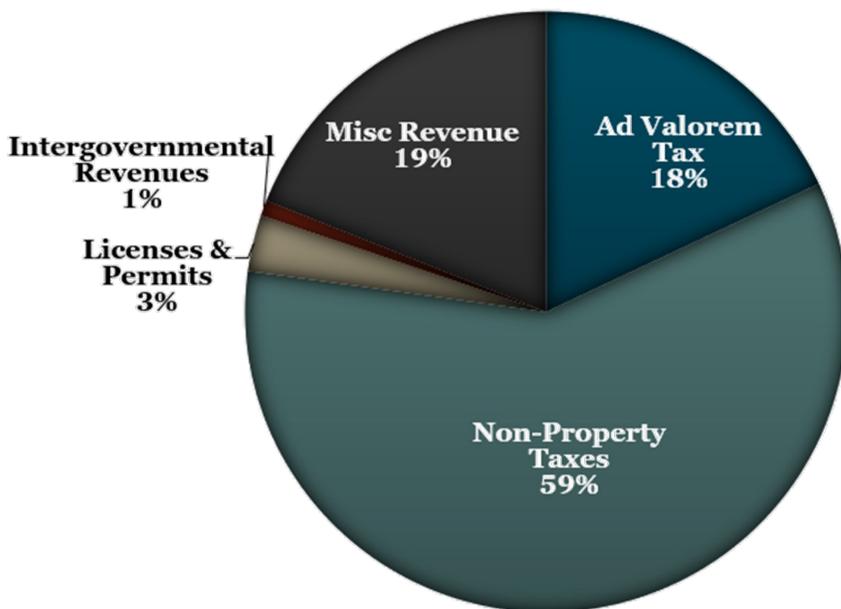


	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Revenues</b>				
Ad Valorem Tax	2,954,490	3,502,330	3,451,197	4,525,800
Non-Property Tax	14,588,288	13,397,900	15,145,775	14,841,000
Licenses & Permits	795,025	880,500	1,183,262	760,500
Fines & Penalties	201,219	229,100	178,404	169,100
Park Revenues	210,833	137,900	203,026	118,600
Interest Income	153,644	110,000	786,107	500,000
Misc. Sales & Income	454,861	274,189	470,934	190,800
Intergovernmental Revenues	177,411	258,000	434,045	206,900
<b>Total Revenues</b>	<b>19,535,772</b>	<b>18,789,919</b>	<b>21,852,749</b>	<b>21,312,700</b>
<b>Other Financing Sources</b>				
Fund Balance Used	-	4,332,077	-	2,370,500
Interfund Transfers	1,691,290	1,587,400	1,417,400	1,756,000
<b>Total Other Financing Sources</b>	<b>1,691,290</b>	<b>5,919,477</b>	<b>1,417,400</b>	<b>4,126,500</b>
<b>Total Revenues &amp; Other Financing Sources</b>	<b>21,227,062</b>	<b>24,709,396</b>	<b>23,270,149</b>	<b>25,439,200</b>
<b>Expenditures</b>				
Personnel	11,673,930	14,228,526	13,768,603	15,804,060
Supplies & Maintenance	1,206,892	1,622,404	1,383,989	1,417,465
Services	3,904,052	4,328,412	3,836,882	5,370,150
Capital	1,796,353	1,931,527	1,841,369	1,994,500
<b>Total Expenditures</b>	<b>18,581,227</b>	<b>22,110,869</b>	<b>20,830,843</b>	<b>24,586,175</b>
<b>Other Financing Uses</b>				
Interfund Transfers	1,629,261	2,399,158	2,366,158	612,966
<b>Total Other Financing Uses</b>	<b>1,629,261</b>	<b>2,399,158</b>	<b>2,366,158</b>	<b>612,966</b>
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>20,210,487</b>	<b>24,510,027</b>	<b>23,197,001</b>	<b>25,199,141</b>

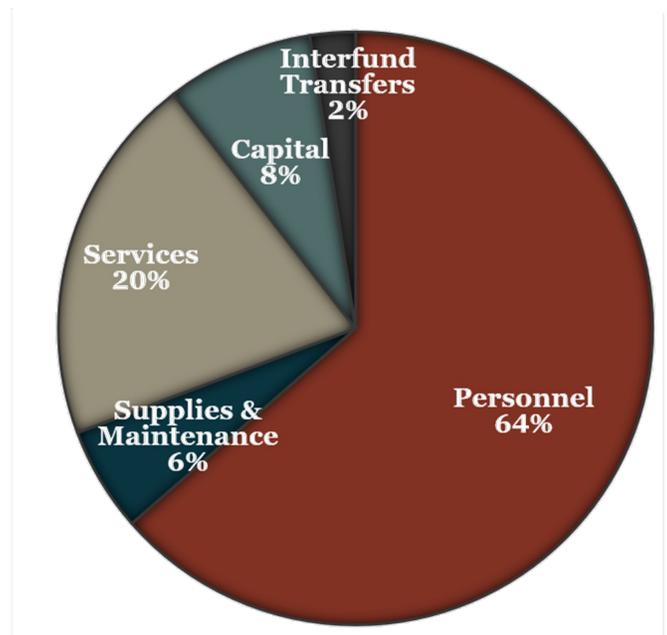
**Significant Issues/Comments**

- Property values have increased by \$295M and net property tax revenues increased by 29% compared to the Fiscal Year 2022-2023 budget.
- Sales tax revenues are projected to increase 11% to \$12,000,000
- Reserved funds of \$181,000 will be brought in for special Parks projects, Court Technology and PEG equipment from Fund Balance
- General Fund has added 3 new positions, 1 moved position, 4 interns and a city-wide COLA adjustment for personnel.
- Capital expenditures are projected at \$1,994,000 for street improvements, IT equipment, a parks mower, swimming pool replaster and other minor equipment.
- For Fiscal Year 2023-2024, Interfund transfers to the Tourism Fund are \$572,976. The Airport Fund has a balanced budget without any additional support from the General Fund, yet the Airport Fund will increase it's transfer allocated costs for services provided by the General Fund.

**Revenues by Type**



**Expenditures by Type**



# Utility Fund

## Fund Description

The Utility Fund is used to account for the revenues from water, sewer and electric operating and maintenance activities and the expenses of the departments that support these activities. These departments include the water and wastewater treatment plants, the water distribution and wastewater collection departments, meter reading, utility administration, groundwater and the electric department. This fund also supports its share of the fleet maintenance, building maintenance and administrative services functions in the General Fund.



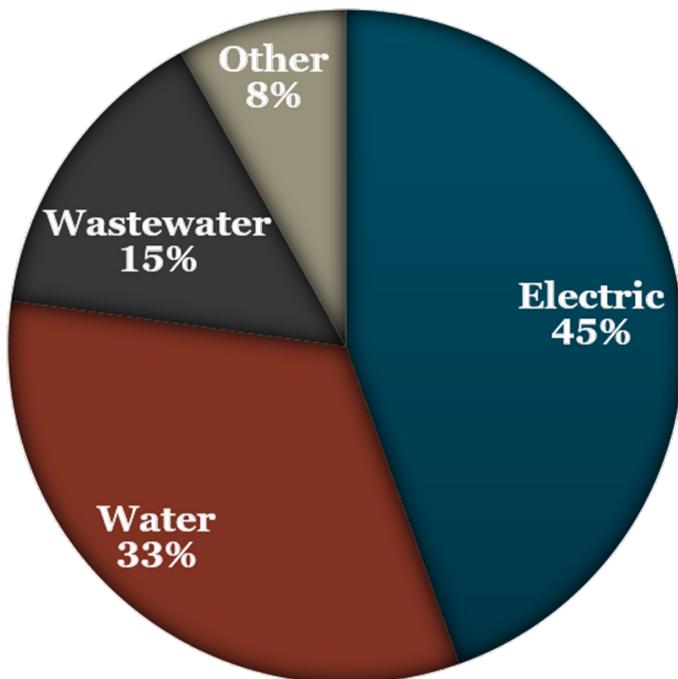
FINANCIAL SUMMARY

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Revenues</b>				
<b>Charges for Service &amp; Fees</b>				
Electric	11,762,930	12,600,400	13,156,582	12,615,000
Water	9,247,534	9,190,000	9,711,833	9,240,000
Wastewater	3,824,686	3,912,000	4,195,671	4,160,000
<b>Other Revenues</b>				
Interest Revenue	106,221	60,000	656,221	475,000
Miscellaneous Sales & Income	898,602	2,792,400	569,021	561,800
<b>Total Revenues</b>	<b>25,839,973</b>	<b>28,554,800</b>	<b>28,289,327</b>	<b>27,051,800</b>
<b>Other Financing Sources</b>				
Interfund Transfers	27,185	510,000	18,268	480,000
Fund Balance Used	-	2,342,011	-	787,600
<b>Total Other Financing Sources</b>	<b>27,185</b>	<b>2,852,011</b>	<b>18,268</b>	<b>1,267,600</b>
<b>Total Revenues &amp; Other Financing Sources</b>	<b>25,867,159</b>	<b>31,406,811</b>	<b>28,307,594</b>	<b>28,319,400</b>
<b>Expenses</b>				
Personnel	3,694,176	4,714,522	4,104,145	5,306,480
Supplies & Maintenance	1,550,031	2,029,700	1,814,166	2,140,160
Services	9,925,995	11,665,252	11,272,846	11,195,965
Capital	597,362	3,701,000	959,338	1,412,600
Debt Service	4,634,719	-	-	-
<b>Total Expenses</b>	<b>20,402,283</b>	<b>22,110,474</b>	<b>18,150,495</b>	<b>20,055,205</b>
<b>Other Financing Uses</b>				
Interfund Transfers	1,636,801	9,079,019	8,908,261	7,986,000
<b>Total Other Financing Uses</b>	<b>1,636,801</b>	<b>9,079,019</b>	<b>8,908,261</b>	<b>7,986,000</b>
<b>Total Expenses &amp; Other Financing Uses</b>	<b>22,039,083</b>	<b>31,189,493</b>	<b>27,058,757</b>	<b>28,041,205</b>

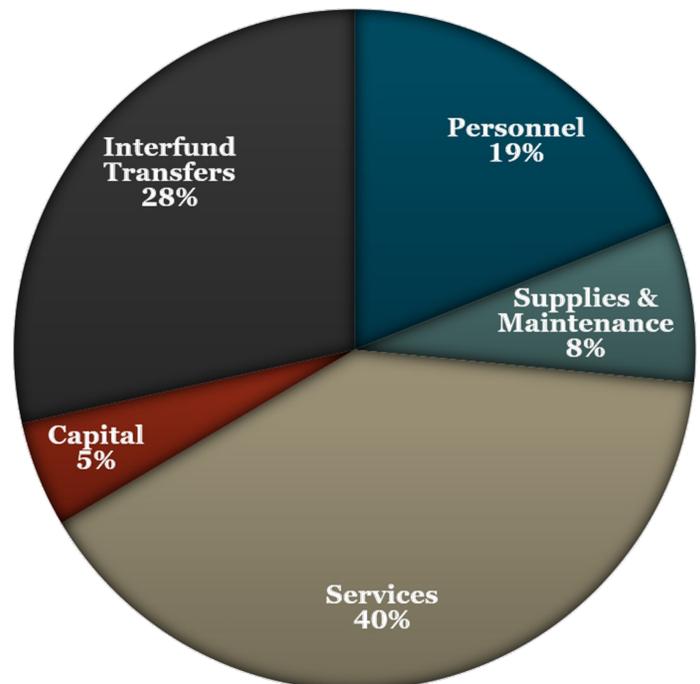
**Significant Issues/Comments**

- Electric revenues are budgeted to be 6% higher than the prior fiscal year, due to an adjustment to the Power Cost Factor.
- Water and wastewater revenues are budgeted to be up 7%/9%, due to a CPI rate adjustment and consumption growth because of increasing customer base.
- Interest revenue is budgeted to increase due to a higher reserve balance and increasing interest rates.
- The City is balancing the Utility Fund with \$787,600 from Fund Balance for one-time capital expenditures, major projects and to fund special reserve accounts. If revenues exceed expenditures during the fiscal year, the use of fund balance will not be realized.
- Personnel costs are increasing due to the addition of an engineering intern, and changing one of the part-time Utility Billing Clerks to full-time. The GIS Tech originally budgeted in Public Works is being moved to the General Fund in the IT dept.
- Other O&M costs are increasing due to increased chemical costs, bank/card fees and utility costs for higher production at the Water Treatment Plant and Wastewater Treatment Plant.
- The Utility Fund’s transfer to General Fund for services provided by the General Fund will increase by \$350,000, and the Utility Franchise Fees paid to the General Fund for operating within the city limits will increase by 7% in line with projected revenues. The transfer for the Utility’s portion of debt service, will be almost the same as the prior FY.

Revenues by Type



Expenditures by Type



# Airport Fund

## Fund Description

The Airport Fund is used to account for revenues and expenses related to the operation and maintenance of the Granbury Regional Airport. Capital equipment, improvements and debt payments on outstanding debt for the Airport are also accounted for here.



FINANCIAL SUMMARY

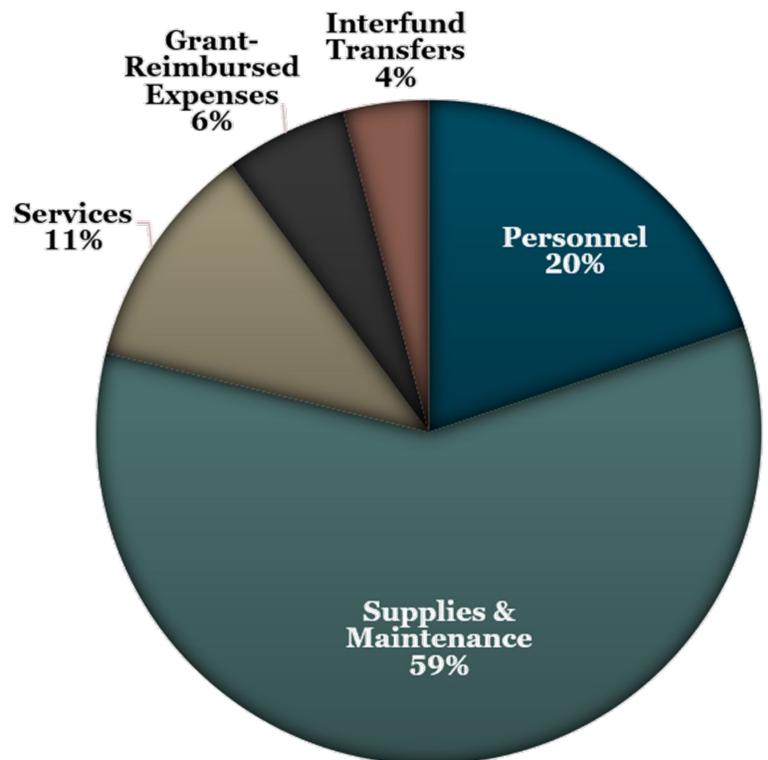
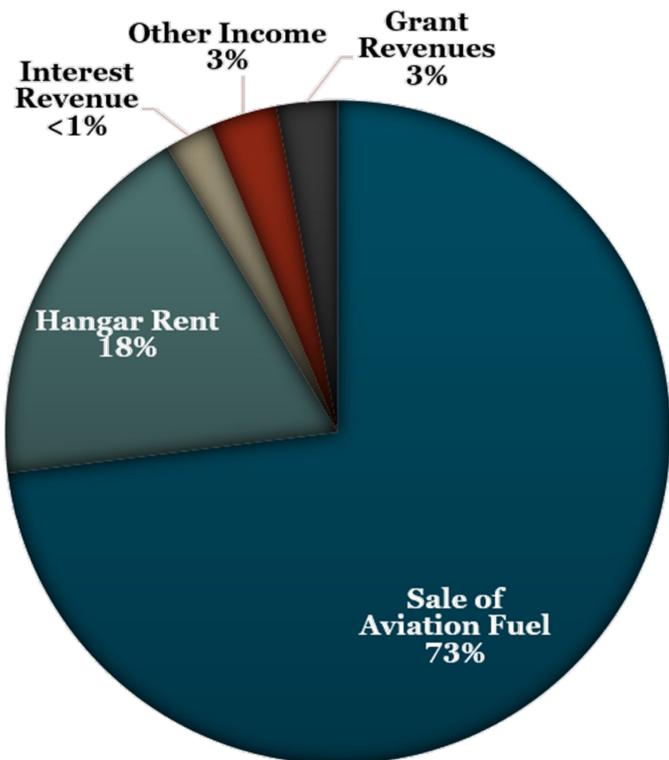
	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Revenues</b>				
Sale of Aviation Fuel	823,251	1,077,500	1,266,362	1,230,000
Hangar Rent	350,060	334,000	330,670	310,000
Interest Revenue	16,766	114,937	156,571	39,260
Other Income	43,556	42,200	58,274	55,000
Intergovernmental Revenues	73,289	200,000	-	50,000
<b>Total Revenues</b>	<b>1,306,922</b>	<b>3,373,637</b>	<b>1,811,877</b>	<b>1,684,260</b>
<b>Other Financing Sources</b>				
Interfund Transfers	1,253,294	2,932,938	2,932,938	-
Use of Fund Balance	-	1,605,000	-	-
<b>Total Other Financing</b>	<b>1,253,294</b>	<b>4,537,938</b>	<b>2,932,938</b>	<b>-</b>
<b>Total Revenues &amp; Other Financing Sources</b>	<b>2,560,216</b>	<b>6,306,575</b>	<b>4,744,815</b>	<b>1,684,260</b>
<b>Expenses</b>				
Personnel	192,575	223,847	222,303	334,750
Supplies & Maintenance	662,748	911,520	875,267	993,100
Services	91,943	173,708	142,405	186,410
Capital	882,154	101,000	(164,151)	-
<b>Total Expenses</b>	<b>1,829,420</b>	<b>1,410,075</b>	<b>1,075,823</b>	<b>1,514,260</b>
<b>Other Financing Uses</b>				
Grant-Reimbursed Expenses	28,587	165,000	97,466	100,000
Interfund Transfers	56,541	47,000	47,000	70,000
<b>Total Other Financing Uses</b>	<b>85,127</b>	<b>212,000</b>	<b>144,466</b>	<b>170,000</b>
<b>Total Expenses &amp; Other Financing Uses</b>	<b>1,914,547</b>	<b>1,622,075</b>	<b>1,220,289</b>	<b>1,684,260</b>

## Significant Issues/Comments

- Due to the completion of the runway expansion, the airport has experienced a significant increase in both fuel revenue and cost of fuel for resale while maintaining current profit margins.
- The City received a refund on the multi-year major airport expansion project from TXDOT during FY 2023, causing a negative capital expenditure. This refund was applied to the running project balance from previous years
- The budget for personnel at the airport is increasing due to the city-wide personnel adjustments, as well as adding a second full-time position for an Airport Supervisor.
- During FY 2022-2023, the airport received \$200,000 from intergovernmental grants: \$50,000 from RAMP and \$150,000 from NPE. These grants off-set the grant-reimbursed expenses in O&M and some of the projected capital expenditures. However, during FY2024, the Airport will only receive \$50,000 for RAMP (50/50 grant), and bank the \$150,000 NPE with TXDOT to receive in a future year.
- As the Airport grows, the shared allocation of expenditures for services provided by the General Fund are increasing in FY2023-2024.

### Revenues by Type

### Expenditures by Type



# Tourism Fund

## Fund Description

The Tourism Fund is used to account for hotel occupancy revenues that are legally restricted for expenditures for particular purposes and the operations of the Lake Granbury Conference Center and promotion of tourism. Two other cultural centers: the Langdon Center and the Opera House, are also accounted for here.



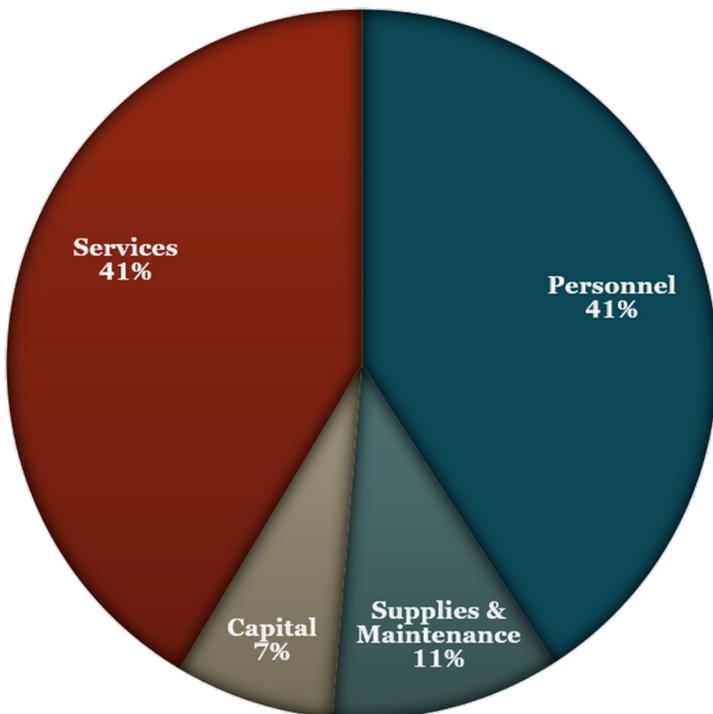
FINANCIAL SUMMARY

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Revenues</b>				
Hotel Occupancy Tax	1,132,517	956,300	1,087,725	1,000,000
Conference Center Revenue	418,683	458,000	549,531	528,000
Langdon Center Revenue	24,008	17,000	22,939	7,000
Opera House Revenue	45,000	45,000	45,000	72,900
Interest Revenue	5,342	6,800	25,478	-
Other Income	16,160	10,000	17,788	19,000
Fund Balance	-	-	-	125,400
<b>Total Revenues</b>	<b>1,641,710</b>	<b>1,493,100</b>	<b>1,748,460</b>	<b>1,752,300</b>
<b>Other Financing Sources</b>				
Interfund Transfers	544,714	660,720	627,720	572,976
<b>Total Other Financing Sources</b>	<b>544,714</b>	<b>660,720</b>	<b>627,720</b>	<b>572,976</b>
<b>Total Revenues &amp; Other Financing Sources</b>	<b>2,186,423</b>	<b>2,153,820</b>	<b>2,376,180</b>	<b>2,325,276</b>
<b>Expenditures</b>				
Personnel	778,100	877,248	875,431	950,750
Supplies & Maintenance	211,475	208,850	196,698	242,741
Services	778,191	942,722	896,437	962,885
Transfer for Capital	17,390	125,000	89,642	168,900
<b>Total Expenditures</b>	<b>1,785,155</b>	<b>2,153,820</b>	<b>2,058,208</b>	<b>2,325,276</b>
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>1,785,155</b>	<b>2,153,820</b>	<b>2,058,208</b>	<b>2,325,276</b>

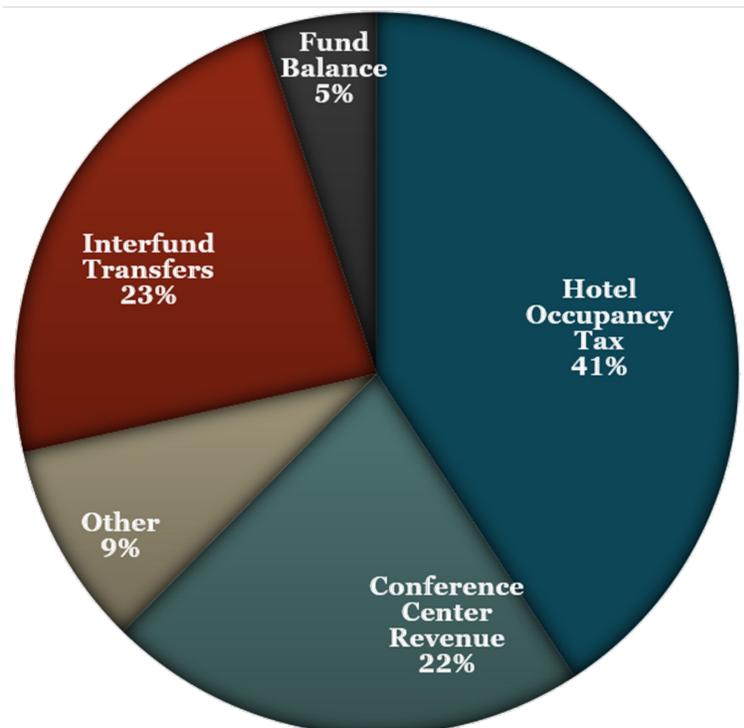
## Significant Issues/Comments

- Revenue projections for hotel occupancy taxes are projected to be \$1,000,000 in Fiscal Year 2023-2024 based on continuous increase in tourism activities.
- Conference Center revenue and catering services are projected to increase 74%, back up to pre-pandemic levels.
- The total interfund transfer from General Fund for operating expenses in the Tourism Fund are in line with Fiscal Year 2022-2023.
- Other Meeting Locations and Opera House revenue are also budgeted to increase
- A transfer for capital expenditures of \$125,400 are budgeted for improvements at LCGG. The Tourism Fund will transfer funds to the General Capital Improvements Fund for their procurement.

### Revenues by Type



### Expenditures by Type



# Granbury Historic Properties

## Fund Description

Granbury Historic Properties has been established to assist the City in the acquisition and control of historical properties deemed important to the growth and development of the City.

BUDGET  
DETAIL  
PAGE 325

FINANCIAL SUMMARY

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Revenues</b>				
Interest Revenue	544	-	5,382	-
Other Income	401,000	-	-	-
<b>Total Revenues</b>	<b>401,544</b>	<b>-</b>	<b>5,382</b>	<b>-</b>
<b>Other Financing Sources</b>				
Interfund Transfers	40,000	40,000	40,000	40,000
From Fund Balance	-	117,500	-	-
<b>Total Other Financing</b>	<b>40,000</b>	<b>157,500</b>	<b>40,000</b>	<b>40,000</b>
<b>Total Revenues &amp; Other Financing Sources</b>	<b>441,544</b>	<b>157,500</b>	<b>45,382</b>	<b>40,000</b>
<b>Expenditures</b>				
Supplies & Maintenance	-	-	-	-
Services	214,574	82,500	41,939	40,000
Capital	-	75,000	35,000	-
<b>Total Expenditures</b>	<b>214,574</b>	<b>157,500</b>	<b>76,939</b>	<b>40,000</b>
<b>Other Financing Uses</b>				
Interfund Transfers	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>214,574</b>	<b>157,500</b>	<b>76,939</b>	<b>40,000</b>

## Significant Issues/Comments

- During FY2021-2022, GHP sold a piece of property and used the proceeds to pay off the loan on the Opera House renovations. The General Fund continues to transfer funds to GHP from the Opera House rental revenue in order to build up its fund balance.
- During FY 2022-2023, Granbury Historic Properties is budgeting to use reserve funds for the renovation of the historic Dollhouse Museum.

# General Debt Service Fund

## Fund Description

The General Debt Service Fund is used to account for funds collected to pay general obligation bond debt service. These funds are collected from a portion of the ad valorem tax rate, which is based on the amount of debt service principal and interest to be paid in the current fiscal year.



	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Revenues</b>				
Ad Valorem Tax	4,010,874	4,939,732	4,939,394	4,800,600
Interest Revenue	104,195	-	103,479	-
Other Revenue	-	-	-	-
<b>Total Revenues</b>	<b>4,115,069</b>	<b>4,939,732</b>	<b>5,042,873</b>	<b>4,800,600</b>
<b>Other Financing Sources</b>				
Use of Fund Balance	-	-	206,968	150,000
Interfund Transfers (UF Portion)	4,634,719	6,304,119	5,992,739	6,300,000
<b>Total Other Financing Sources</b>	<b>4,634,719</b>	<b>6,304,119</b>	<b>6,199,707</b>	<b>6,450,000</b>
<b>Total Revenues &amp; Other Financing Sources</b>	<b>8,749,788</b>	<b>11,243,851</b>	<b>11,242,580</b>	<b>11,250,600</b>
<b>Expenditures</b>				
Principal	5,814,000	6,233,000	6,233,000	6,479,000
Interest	2,978,137	5,005,851	5,005,851	4,763,300
Agent Fees	3,640	5,000	3,729	8,300
<b>Total Expenditures</b>	<b>8,795,777</b>	<b>11,243,851</b>	<b>11,242,580</b>	<b>11,250,600</b>
<b>Other Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>8,795,777</b>	<b>11,243,851</b>	<b>11,242,580</b>	<b>11,250,600</b>

## Significant Issues/Comments

- Property values increased by \$295 million, about 13%, reflecting an increase from \$2.339 billion to \$2.634 billion.
- City of Granbury issued a new 2020 CO in FY 2022, increasing the UF portion of the debt service.

# General Capital Improvements Fund

FINANCIAL SUMMARY

	Adopted FY 2023-2024
<b>Fund Transfers</b>	
General Fund Transfers for Capital	1,994,500
Tourism Fund Transfer for Capital	125,400
<b>Total Fund Transfers</b>	<b>2,119,900</b>
<b>Other Revenue</b>	
Fund Balance Used	
Interest Income	
<b>Total Other Revenue</b>	
<b>Total Revenues</b>	<b>2,119,900</b>
<b>Capital Purchases</b>	
Capital for General Fund	1,994,500
Capital for Tourism Fund	125,400
<b>Total Capital Improvements</b>	<b>2,119,900</b>
<b>Total Expenditures</b>	<b>2,119,900</b>

The General Capital Improvement Fund was created with the adoption of the FY2023-2024 budget.

# Enterprise Capital Improvements Fund

	Adopted FY 2023-2024
<b>Fund Transfers</b>	
Utility Fund Transfers for Capital	1,412,600
Airport Fund Transfer for Capital	
<b>Total Fund Transfers</b>	<b>1,412,600</b>
<b>Other Revenue</b>	
Fund Balance Used	
Interest Income	
<b>Total Other Revenue</b>	
<b>Total Revenues</b>	<b>1,412,600</b>
<b>Capital Purchases</b>	
Capital for Utility Fund	1,412,600
Capital for Airport Fund	
<b>Total Capital Improvements</b>	<b>1,412,600</b>
<b>Total Expenditures</b>	<b>1,412,600</b>

The Enterprise Capital Improvement Fund was created with the adoption of the FY2023-2024 budget.

# Fleet Replacement Fund

## Fund Description

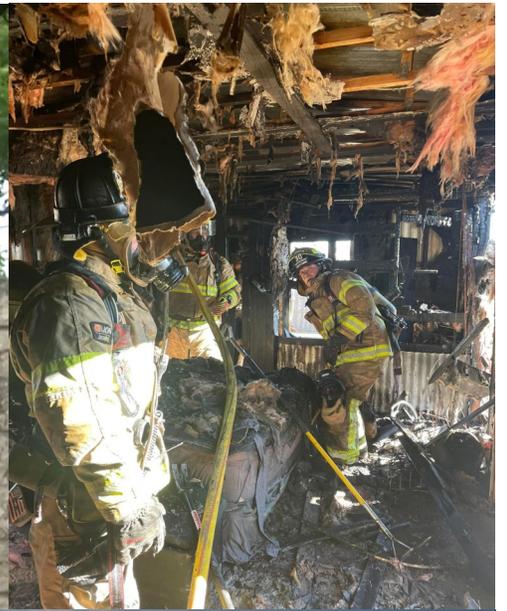
The Fleet Replacement Fund is an internal service fund used to account for the acquisition of additional and/or replacement City vehicles. These funds are collected from transfers from the City departments which are based on the anticipated replacement schedule and cost for each vehicle.

BUDGET  
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	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Revenues</b>				
Interest Revenue	7,198	-	26,720	-
Other Income	(74)	-	187	-
<b>Total Revenues</b>	<b>7,125</b>	<b>-</b>	<b>26,907</b>	<b>-</b>
<b>Other Financing Sources</b>				
Use of Fund Balance	-	40,300	-	-
Departmental Contributions	655,700	470,400	470,400	763,100
Interfund Transfers	113,950	-	-	-
<b>Total Other Financing Sources</b>	<b>769,650</b>	<b>510,700</b>	<b>470,400</b>	<b>763,100</b>
<b>Total Revenues &amp; Other Financing Sources</b>	<b>776,775</b>	<b>510,700</b>	<b>497,308</b>	<b>763,100</b>
<b>Expenditures</b>				
General Fund Fleet	395,331	256,010	334,404	533,000
Utility Fund Fleet	23,370	40,300	593,672	212,000
Other Expenditures	-	-	-	-
<b>Total Expenditures</b>	<b>418,701</b>	<b>296,310</b>	<b>928,076</b>	<b>745,000</b>
<b>Other Financing Uses</b>				
Interfund Transfers	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>418,701</b>	<b>296,310</b>	<b>928,076</b>	<b>745,000</b>

## Significant Issues/Comments

- The City has increased its departmental contributions and current expenditures for FY2023-2024.



# GENERAL FUND

The General Fund is responsible for providing basic services to the residents of the City.

These services include:

**ADMINISTRATION:**

City Council, City Manager, City Secretary, Legal, Finance, Human Resources, Communications

**INTERNAL SERVICES**

Purchasing, Warehouse, Information Technology, Communications, Fleet Maintenance and Building Maintenance

**PUBLIC SAFETY:**

Municipal Court, Police, Fire, Building Permits & Inspection Services

**COMMUNITY SERVICES:**

Economic Development, Community Development, Clean Air Coalition and Social Services

**PUBLIC WORKS:**

Street Maintenance

**CULTURE & RECREATION:**

City Parks, Municipal Swimming Pool, Soccer Fields, Baseball Fields, City Beach, and Cemetery

# General Fund Revenues

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
Ad Valorem	2,954,490	3,502,330	3,451,197	4,525,800
Sales Tax	11,904,320	10,780,000	12,199,431	12,000,000
Franchise Fees & Other	2,683,969	2,617,900	2,946,345	2,841,000
Licenses, Permits & Fees	795,025	880,500	1,183,262	760,500
Municipal Court Fees	201,219	229,100	178,404	169,100
Park Revenue	210,833	137,900	203,026	118,600
Interest Income	153,644	110,000	786,107	500,000
Other Revenues	454,861	274,189	470,934	190,800
Intergovernmental Revenue	177,411	258,000	434,045	206,900
Interfund Transfers	1,691,290	1,587,400	1,417,400	1,756,000
Use of Fund Balance	-	4,332,077	-	2,370,500
<b>Total Revenues</b>	<b>21,227,062</b>	<b>24,709,396</b>	<b>23,270,149</b>	<b>25,439,200</b>

GENERAL FUND

The General Fund’s primary revenue sources are Ad Valorem Taxes, Sales Taxes, Franchise Fees and Charges for City Services. The City Council is responsible for establishing a property tax rate for the City each year.

Ad Valorem: Per the Tax Code, if the proposed tax rate exceeds the no-new-revenue tax rate, the City is required to hold one public hearing on the tax rate for that fiscal year. The Maintenance & Operations portion of the voter-approval tax rate is the tax rate that would be needed to raise the same amount of taxes that the taxing unit levied in the prior year plus 3.5%. The debt service rate portion is the tax rate necessary to pay the taxing unit's debt payments in the coming year. This part of the calculation does not depend on the last year's debt taxes at all; it considers the amount the taxing unit will need for the current year. The debt service portion of the overall tax rate may rise as high as necessary without triggering an election. The sales tax rate inside the City of Granbury is 8.25%, with 1.5% being dedicated for City use. The remainder goes to the State (6.25%) and Hood County (0.5%).

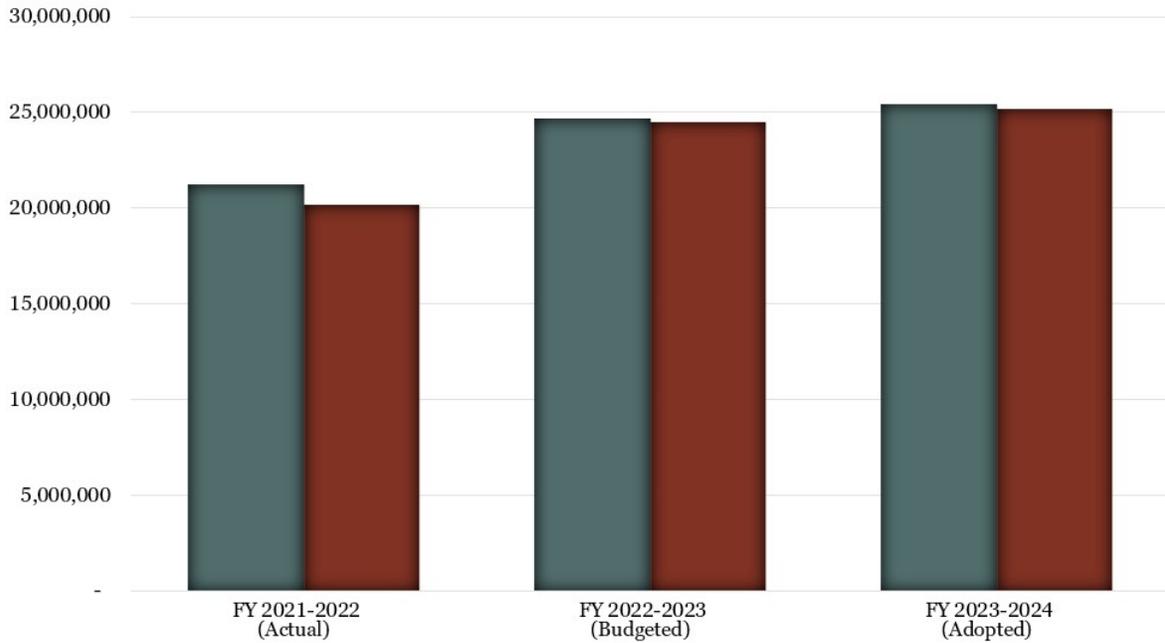
Interfund Transfers: The General Fund will receive about \$373,000 more in Interfund Transfers from the Utility Fund and Airport Fund to reimburse the General Fund for services provided to the other funds like IT, Building Maintenance, Fleet Maintenance and Administration.

Use of Fund Balance: the City received interest income during FY 2022-2023 in excess of the budgeted amount. The City will designate this surplus of funds at the end of the year and use them during FY2023-2024 for one-time capital purchases by transferring them to the General Capital Fund. (\$724,500). Other Uses of Fund Balance are for expenditures related to reserved funds like Park Dedication Fees, and PEG Funds and Court Technology Funds.

*Per the City Charter, the City budgets revenues over expenditures by at least 1%.*

# General Fund

## REVENUES VS EXPENDITURES



GENERAL FUND

## Revenues By Type

### FY 2022-2023



### FY 2023-2024



# General Fund Expenditures

GENERAL FUND

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
Administration	2,119,543	2,384,564	2,325,425	2,529,745
Internal Services	2,391,043	3,355,043	3,123,922	3,706,430
Public Safety	7,760,133	9,326,332	9,025,564	10,669,495
Culture and Recreation	1,987,008	2,380,798	2,221,739	2,622,715
Public Works- Streets	705,174	900,950	749,886	933,220
Community Services	842,162	1,235,424	937,184	1,165,070
Non-Departmental	865,860	761,131	605,755	965,000
Interfund Transfers	1,743,211	2,399,158	2,366,158	612,966
Capital	1,796,353	1,766,627	1,841,369	1,994,500
<b>Total Expenditures</b>	<b>20,210,487</b>	<b>24,510,027</b>	<b>23,197,001</b>	<b>25,199,141</b>

Personnel: The City conducted a third-party city-wide compensation study during Fiscal Year 2022-2023. The salary adjustments were incorporated mid-year on January 2023. The FY 2023-2024 budget is the first full year of the updated rates. In addition to the adjustments, the City of Granbury is budgeting a 4% COLA (cost of living adjustment) for all city staff.

Capital: FY 2023-2024 is also the first year the City will add a separate General Capital Fund in order to procure large one-time capital purchases with a life exceeding 5 years within a separate fund. (see Page XXX). Funds will be transferred from the General and Tourism Funds into the General Capital Fund to support these purchases.

# General Fund Expenditures

BY DEPARTMENT

FY2022-2023



FY2023-2024

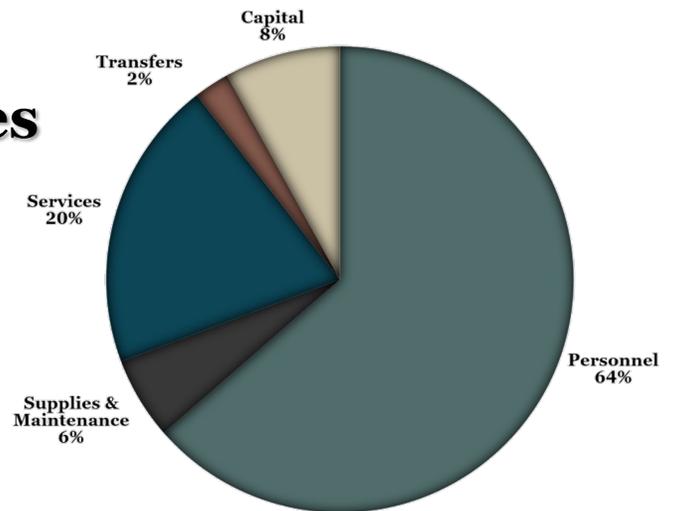


GENERAL FUND

# General Fund Expenditures

BY TYPE

FY2023-2024







# *ADMINISTRATION*

## **City Hall**

**116 W Bridge St**

**M-Th 7:30-5:30**

**Friday 8:00-5:00**

**817-573-1114**

## - City Council - DEPARTMENT 10

### Mission Statement

To adopt ordinances, plans, policies and budgets to allow the City of Granbury to deliver high quality municipal services, protect the health, safety and welfare of its residents, and maintain its image as a unique tourist destination and an enjoyable place to live.

### Description

Granbury is a home-rule city. The City Council consists of five council members and a mayor. All members of the Council are elected at-large. The City Council operates under the Granbury City Charter, City ordinances and State law. Four officers of the City are appointed by the City Council and operate under its guidance: City Manager, City Attorney, City Secretary and Municipal Judge.

The City Council is the policy-making arm of the city government. It has a wide variety of tasks which include approving any expenditure of the City which exceeds the amount stipulated in the Charter and by State law, appointing board and commission members, ordering regular and special elections and considering zoning issues.

The City Council must study, analyze and approve complex plans for expansion and rehabilitation of the City's utilities and other progressive plans that may benefit the citizens.

### Objectives and Strategies

- 1. Develop policies which enhance the quality of life for the community while preserving its unique character and natural resources.**

*Related to City Council Focus Element: Community Development.*

- 2. Ensure the long-term financial viability of Granbury.**

*Related to City Council Focus Element: Community Development.*

- 3. Promote community involvement and participation in local government.**

*Related to City Council Focus Element: Citizen Involvement.*

- 4. Attend all regular and special Council meetings.**

*Related to City Council Focus Element: Service Delivery.*

**Regular Council Meetings**  
 116 W Bridge St  
**1st & 3rd Tuesdays at 6:00 pm**  
**Watch Live Online: [www.granbury.org/live](http://www.granbury.org/live)**



**BUDGET  
 DETAIL  
 PAGE 267**

	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b>City Council</b>	-			
Personnel	84,174	87,747	84,199	87,760
Supplies & Maintenance	780	1,700	24,026	5,100
Services	92,200	105,840	96,693	114,650
<b>Total City Council</b>	<b>177,154</b>	<b>195,287</b>	<b>204,918</b>	<b>207,510</b>

# - City Manager -

## DEPARTMENT 11

### **Mission Statement of City Manager**

To implement the plans, policies, and budgets established by the City Council, effectively lead the staff through innovation and improvements in service delivery, communicate effectively with the citizens, exercise fiscal responsibility, and nurture a positive image of City government.

### **Description of City Manager**

The City Manager is appointed by the City Council as the executive leader to manage day-to-day operations of all City departments and supervise the department heads. This position is responsible for directing a variety of administrative processes that allows the City to operate, while also implementing and overseeing policies crafted by the City Council. Externally, the City Manager is responsible for hearing the concerns and requests of the community and bringing them to the government. The City Manager operates with a professional understanding of how all city functions operate together to their best effect.

### **Mission Statement of Deputy City Manager**

The Deputy City Manager is to assist the City Manager in implementing the plans, policies, and budgets established by the City Council and effectively leading the staff through innovation and improvements in service delivery.

### **Description of Deputy City Manager**

The Deputy City Manager is appointed by the City Manager to assist in administering day-to-day operations of the City. This position currently supervises the directors, managers and staff of Parks and Recreation, Airport, Human Resources, Information Technology, and Communications, as well as providing administrative oversight of the City's Granbury Volunteer Fire Department.

The City Manager and the Deputy City Manager function together as a team to accomplish the objectives and strategies of the City Manager's office with the City Manager being the only one that reports directly to the City Council. The Deputy City Manager reports directly to the City Manager.

## Objectives and Strategies

### 1. Ensure the delivery of quality services to citizens.

*Related to City Council Focus Element: Service Delivery*

- Receives frequent status updates from all department heads
- Listens and responds to citizen's concerns

### 2. Coordinate the implementation of City Council goals and objectives with all City Departments.

*Related to City Council Focus Element: Service Delivery*

- Facilitates regular Staff Meetings
- Conduct regular meetings with individual and/or small group of directors
- Ensure the comprehensive plan is followed
- Provide collaboration by fully utilizing the existing board and commissions

### 3. Facilitate community activities to address public requests for needs and services.

*Related to City Council Focus Element: Community Development*

- Conduct a strategic planning workshop for the council to establish and update the strategic plan

### 4. Provide citizen awareness and understanding of City programs, services and issues.

*Related to City Council Focus Element: Citizen Involvement*

- Participates in Council meetings and workshops
- Provide media communication on the programs, services and issues

### 5. Respond to citizen concerns and City Council requests in a timely manner.

*Related to City Council Focus Element: Service Delivery*

- Respond to inquires and establish agenda items for council consideration
- Establish and maintain timelines for each project and provide accountability for the completion of the projects
- Coordinate with the appropriate department heads until completion

### 6. Apply principles and ethics of professional public-sector management to the implementation of policies set by the City Council and to the oversight of municipal service departments.

*Related to City Council Focus Element: Service Delivery.*

- Accurately convey to department directors the policies set by City Council and operational directives received from the City Manager
- Adhere to City policies, state and federal laws, and the codes of ethics of the Texas City Management Association and International City/County Management Association in performance of daily duties

# 2023-2024 ADOPTED BUDGET

## - City Manager - DEPARTMENT 11

GENERAL FUND

Performance Measure	Council Goal	Dept Objective	20-21	21-22	22-23	2024 Goal
Undesignated Reserve- General Fund		2	74%	81%	70%	>25%
Undesignated Reserve- Utility Fund		2	72%	77%	75%	>25%
Bond Rating- General Fund (Standard & Poor's & Fitch)		6	AA	AA	AA	≥AA
Bond Rating Utility Revenue Bonds (Fitch Ratings)		6	A+	A+	A+	≥A+

Positions	2021-22	2022-23	2023-24
City Manager	1	1	1
Deputy City Manager	1	1	1
Executive Administrative Assistant	1	1	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>



	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b>City Manager</b>				
Personnel	554,436	600,646	598,682	639,140
Supplies & Maint	4,289	4,500	2,572	5,300
Services	23,042	27,600	26,448	28,480
<b>Total City Manager</b>	<b>581,767</b>	<b>632,746</b>	<b>627,703</b>	<b>672,920</b>



**Lemonade Day!**  
 PREPARING YOUTH FOR LIFE  
**GRANBURY**  
 SAVE THE DATE  
**MAY 20<sup>th</sup>**  
 BUSINESS SPONSORSHIP OPPORTUNITIES AVAILABLE NOW!




# CITIZEN

**THE GREAT GRANBURY CLEAN-UP**  
 2 EVENTS, 1 MISSION APRIL 22- HEWLETT PARK 650 E PEARL

**7AM - 11AM**  
 REGISTER ONLINE AT [granbury.org](http://granbury.org)  
 HEWLETT PARK FOR YOUR MAP, SUPPLIES AND SNACKS.

**3PM - NOON**  
 TO PROTECT IT  
 Securely reduce identity theft and fraud  
 Granbury residents may bring 3 boxes  
 "Fill the Box" donations for the Granbury Volunteer Fire Department

RSVP & REGISTER AT [granbury.org](http://granbury.org)





# INVOLVEMENT!

**The City promoted several events through out the year to encourage Citizen involvement:**

- **Great Granbury Clean Up**
- **Free Tire Recycling Event**
- **City-wide Shredding**
- **Lemonade Day**  
*(promoting youth entrepreneurship)*

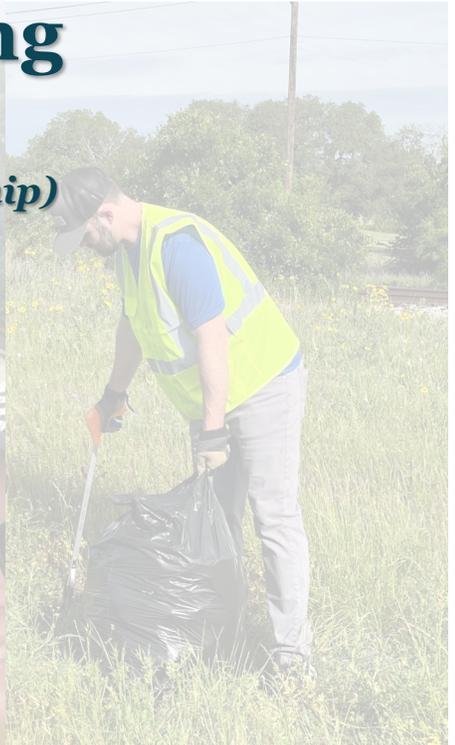


**GRANBURY**  
**RECYCLING EVENT**  
 9:00 AM - 11:00 AM  
 Location: Granbury Service Center  
 401 N PARK STREET

General Rules and Regulations:

- Only passenger, light and large truck tires accepted with No Rims
- Limited to one resident per household
- No commercial or agricultural tires, larger than 54" in height or 16" width
- No split or chopped tires
- No accumulation of dirt or mud

For more information, visit [granbury.org/recycle](http://granbury.org/recycle) or [purchasing@granbury.org](mailto:purchasing@granbury.org)

## - City Secretary -

### DEPARTMENT 12

#### Mission Statement

To ensure open and responsive government through proper recording and preservation of the City's legislative history and official records, enhance customer service, and conduct fair and impartial City elections.

#### Description

The City Secretary is an appointed position by the City Council as a requirement of the Home Rule Charter. In accordance to the Home Rule Charter, the City Secretary gives notice of and attends all official public meetings of the City Council; keeps minutes of its proceedings; authenticates by his/her signature and preserves all ordinances and resolutions; preserves and keeps in order all books, papers, records and files of the City Council; and has custody of the seal of the City and affixes the same to such documents and obligations as required.

Additionally, the City Secretary publishes legal notices, issues and bills for alcoholic beverage permits, works closely with the Hood County Elections Administrator to hold City elections, serves as the Records Management Officer overseeing maintenance, retention, security, preservation, and destruction of city records as mandated by State law, and works closely with staff liaisons to oversee all Boards and Commissions appointed by the City Council by ensuring that positions are filled and all are in compliance with the Texas Open Meetings Act.

#### Opportunities and Challenges

One opportunity for the City Secretary's office is to utilize a document management system. The large volume of documents being scanned for electronic retention presents a challenge to the department's staff; however the benefits will outweigh the challenges. Once the official records and documents are stored electronically, time spent searching for individual items will be drastically reduced. Additionally, the documents will be stored in one location only and not spread throughout several departments.

#### Objectives and Strategies

##### 1. Ensure an effective Records Management Program is in place

*Related to City Council Focus Element: Service Delivery*

- Maintain the City's record retention schedule in compliance with State law
- Store all records effectively for easy search and retrieval
- Ensure all official documents are received and filed according to State law

**2. Administer regular and special elections in accordance with State Law and City Charter**

*Related to City Council Focus Element: Service Delivery*

- Meet deadlines for publishing notification requirements
- Receive applications and required forms for candidacy
- Work with the Hood County Elections Administration to hold elections
- Ensure results are received and votes are canvassed by the City Council

**3. Provide support to the City Council**

*Related to City Council Focus Element: Service Delivery*

- Prepare Agenda Packets for Council on time and without error
- Post meeting notifications correctly
- Compile meeting minutes accordingly
- Ensure all contracts, agreements, resolutions, ordinances, and other miscellaneous documents as approved by the Council are prepared, signed and authenticated

Positions	2021-22	2022-23	2023-24
City Secretary	1	1	1
Deputy City Secretary	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>

Performance Measure	Council Goal	Dept Objective	20-21	21-22	22-23	2024 Goal
% of open records requests processed	 	1	100%	100%	100%	100%



	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b>City Secretary</b>				
Personnel	171,948	189,176	188,744	204,990
Supplies & Maintenance	2,215	2,600	2,186	3,000
Services	17,556	43,000	27,789	42,600
<b>Total City Secretary</b>	<b>191,720</b>	<b>234,776</b>	<b>218,718</b>	<b>250,590</b>

**- Non-Departmental -**  
DEPARTMENT 13

**Description**

Non-Departmental includes items not allocated to any other department. Large items within Non-Departmental include: Transfers to Tourism and Fleet Fund, city-wide debt service payments, 380 Agreement Reimbursements and a Contingency Fund



GENERAL FUND

**BUDGET  
DETAIL  
PAGE 270**

	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b>Non-Departmental</b>	-			
Supplies & Maint	14,141	16,700	16,766	16,700
Services	637,062	744,431	588,989	948,300
Interfund Transfers	1,957,868	2,399,158	2,366,158	612,966
Capital	22,432	1,050,742	716,552	-
<b>Total Non-Departmental</b>	<b>2,631,503</b>	<b>4,211,031</b>	<b>3,688,465</b>	<b>1,577,966</b>

During FY2023, the City fulfilled a second of three 380 agreements, and will not begin another new agreement until FY2025.

Contingency funds are budgeted in the “Services” category but this account doesn’t have actual expenditures

**- Legal -**  
DEPARTMENT 15

**Mission Statement**

To provide competent advice, opinions and representation to the City Council, departments, boards, and commissions.

**Description**

The City Attorney’s office ensures that City functions and services are performed in a lawful manner and is responsible for all legal affairs of the City. Duties of this office include provisions of legal advice to the City Council, City Manager, boards and commissions, and all City departments; prosecutorial duties in Municipal Court; real estate matters including acquisitions, dispositions, and trade; and review of all contracts, resolutions, ordinances and items presented to the City Council.

**Objectives and Strategies**

**1. Provide quality legal advice to the City Council, City Manager, City Secretary, City Staff and City boards and commissions**

*Related to City Council Focus Element: Service Delivery*

- Regularly attend City Council meetings
- Review legal documents in a timely manner

**2. Prosecute all complaints in Municipal Court**

*Related to City Council Focus Element: Service Delivery*



	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b>Legal</b>				
Services	181,488	187,500	186,050	193,500
<b>Total Legal</b>	<b>181,488</b>	<b>187,500</b>	<b>186,050</b>	<b>193,500</b>

The City contracts with a local firm for legal services. The contract is renewed each year.



## - Finance - DEPARTMENT 20

### Mission Statement

To provide leadership and direction to maintain the financial stability of the City and to prepare for future growth.

### Description

The Finance Department is responsible for the proper, accurate and timely recording of collections and disbursements of City funds and the reporting of these transactions in accordance with Generally Accepted Accounting Principles. This division also develops, coordinates and monitors the City's spending plans, including the annual Operating Budget and Capital Improvement Program. Further, Finance is responsible for cash management and investments, processes receipts of City monies, collects Hotel Occupancy Taxes, and preforms various financial analysis.

### Opportunities and Challenges

In Fiscal Year 2018-19 the Finance department launched a new interactive online portal for budget collaboration, OpenGov. This web-based tool allows for department heads, finance and administration to submit budget requests and supporting documentation in real-time electronically saving a lot of time, effort and duplication. This application also allows for finance to publish financials reports for department heads to review their budget at any time during the month. Finally, OpenGov is also a transparency platform for Citizen-engagement where financial information is published for citizens to review. Additionally, citizens are able to drill down to access line item details to show where the City raises funds and where tax-payer dollars are spent.

In FY 2021-2022 the Finance Department will utilize a new software called DebtBook, a cloud based lease management software, to assist the City with the compliance portion of GASB 87.

## Objectives and Strategies

### 1. Provide timely, accurate financial reporting to City Council, City departments and citizens

*Related to City Council Focus Element: Service Delivery*

- Produces monthly financial reports, including trends and projections
- Monitors the City's financial condition and advises the City Manager in regard to financial matters

### 2. Maintain budgetary controls to ensure compliance with the annual budget as adopted by the City Council

*Related to City Council Focus Element: Community Development*

- Oversee, monitors and approves expenditures
- Directs and implements budget adjustments for the City

### 3. Manage cash and investments to ensure that the City receives a maximum rate of return on its investments with minimal risk while maintaining an adequate cash flow

*Related to City Council Focus Element: Service Delivery*

- Ensures bank accounts are collateralized within the guidelines of state law
- Prepares quarterly investment reports

### 4. Maintain a system of internal controls that will ensure that the assets of the City are adequately protected

*Related to City Council Focus Element: Infrastructure Basics*

- Maintains accurate records of capital assets for internal and outside audit review
- Establishes long and short range fiscal and accounting policies and procedures

### 5. Provide financial reporting conformity with generally accepted accounting principles that receives the Government Finance Officers Association (GFOA) Certificate of Achievement

*Related to City Council Focus Element: Service Delivery*

- Issues the Annual Comprehensive Financial Report
- Develops and prepares the Annual Budget

### 6. Foster a “customer-oriented” approach toward internal departments of the City

*Related to City Council Focus Element: Citizen Involvement*

- Promotes positive relations and provides financial and analytical assistance to internal city departments

# 2023-2024 ADOPTED BUDGET

- ◆ Certificate of Achievement for Excellence in Financial Reporting (21)
- ◆ Distinguished Budget Presentation Award (19)
- ◆ Popular Annual Financial Reporting Award Program (2)

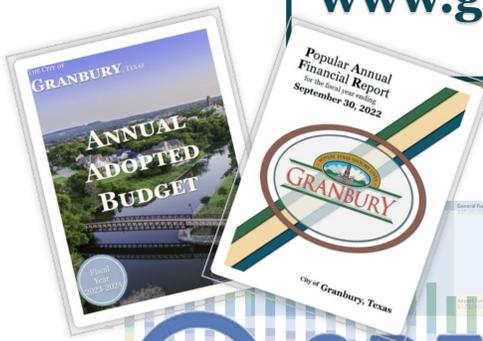
*(Years-in-a-Row the Award was Achieved)*



GENERAL FUND

Performance Measure	Council Goal	Dept Objective	20-21	21-22	22-23	2024 Goal
Awarded GFOA Distinguished Budget Presentation		5	Yes	Yes	Yes	Yes
Awarded GFOA Certificate of Achievement in Excellence in Financial Reporting		5	Yes	Yes	Yes	Yes
Awarded GFOA Certificate of Achievement for Popular Annual Financial Reporting		5	Yes	Yes	Yes	Yes
# of Comptroller's Transparency Star Awards		1	1	1	1	2

**Budgets, Annual Reports & Tax Info:**  
**[www.granbury.org/OpenGov](http://www.granbury.org/OpenGov)**



## Understanding the 2023-2024 Budget

This educational video will walk you through the Proposed FY 2023-2024 Budget by explaining the financial climate of the City, the funds that make up the City's budget, and the major projects and plans the City has for the budget.



The Finance Department and the Communications Department partner each year to provide the Council, Mayor and Citizens with a short video each year explaining the upcoming budget and planned projects. Available here: [www.granbury.org/budget](http://www.granbury.org/budget)

Positions	2021-22	2022-23	2023-24
Finance Director	1	1	1
Assistant Finance Director	1	1	1
Financial Analyst	1	1	1
Accounting Specialist	1	1	1
Finance Clerk	1	1	1
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>



	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b>Finance</b>				
Personnel	463,053	568,633	569,670	620,040
Supplies & Maintenance	5,752	5,000	3,299	4,500
Services	46,820	54,600	50,965	36,200
<b>Total Finance</b>	<b>515,626</b>	<b>628,233</b>	<b>623,934</b>	<b>660,740</b>

Finance's software for budgeting and transparency has been moved to the IT department

**- Human Resources -**

**DEPARTMENT 24**

**Mission Statement**

The Office of Human Resources provides comprehensive personnel expertise and services for City departments and City employees, regarding all employment related activities. These may include recruitment, hiring, benefits, training, performance evaluation of staff, and employment policy development and interpretation. The department's goal is to ensure that employment practices are consistent with the best interests of the City of Granbury, its employees and the citizens it serves. Fundamental to human resources management is compliance with all federal, state, and local laws or regulations specific to employment matters.

**Description**

Human resources responsibilities include safeguarding the City's consistent commitment to equal opportunity, encouraging diversity in its workforce, upholding fair and equitable treatment for all employees and applicants, and maintaining a qualified and productive staff necessary to meet the goals and expectations of the City and its citizens.

**Opportunities and Challenges**

- Continue to implement Laserfiche for electronic records management
- Continue to work with broker to reduce employee benefit costs

<b>Performance Measure</b>	<b>Dept Objective</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>2024 Goal</b>
% Change in health insurance premium rate	2	8.50%	10%	20%	10%
Annual employee health fair	2	Yes	Yes	Yes	Yes

Objectives and Strategies

1. Hire and retain a qualified, trained and a motivated workforce committed to providing courteous and efficient public service

*Related to City Council Focus Element: Service Delivery*

- Consistent job descriptions
- Implement multi-faceted training programs

2. Control health insurance and workers' compensation costs

*Related to City Council Focus Element: Service Delivery*

- Promotion of employee wellness
- Safety training and inspections
- Accident investigations

**Check out City employment opportunities:  
www.granbury.org/employment**



Positions	2021-22	2022-23	2023-24
Human Resources Manager	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>



	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b>Human Resources</b>				
Personnel	99,581	117,279	113,753	124,340
Supplies & Maintenance	1,907	3,000	2,566	1,900
Services	114,181	126,100	122,190	130,050
<b>Total Human Resources</b>	<b>215,669</b>	<b>246,379</b>	<b>238,509</b>	<b>256,290</b>

## - Communications -

### DEPARTMENT 27

#### **Mission Statement**

To serve as the central point of contact for citywide communication activities, and to keep the community informed and engaged with their local government.

#### **Description**

The Communications Department is responsible for disseminating public information to the citizens of Granbury through Granbury.org, social media (Facebook, YouTube, Instagram and Twitter), news releases, electronic publications, media relations and information campaigns. The Communications Department operates Granbury Media, a joint staff and volunteer effort built around the City's Public Education Government (PEG) television channel seen on Spectrum cable channel 190. Much of the content is also available on demand on the City's Facebook pages and YouTube Channel. The Communications Department broadcasts the City Council and Planning and Zoning Commissions' regular meetings live and makes them available on demand. The Communications Department produces informational videos on a variety of topics which are distributed to residents through the PEG Channel, social media and email.

#### **Opportunities and Challenges**

- The public information function in this department presents an opportunity to raise public awareness about the functions of municipal government, the professional diversity of its workforce, and the variety of valuable services it provides.
- Livestreaming and subsequent rebroadcasting of local government meetings and community events presents an opportunity to reach a broader audience and increase interest in the City of Granbury.
- Centralizing City communications through this department gives the City the opportunity to ensure that staff is presenting a consistent and cohesive message across all departments on a variety of topics. It also reduces the amount of time staff are diverted from their core duties.
- The Communications Department works closely with Visit Granbury (the Convention & Visitors Bureau), combining staff resources and knowledge for tasks necessary for both departments' success.

**Objectives and Strategies**

**1. Provide timely, accurate information to the public through the role of Public Information Officer**

*Related to City Council Goals: Citizen Involvement and Service Delivery*

- Utilize news media, social media, video production and other resources at the City’s disposal to keep the public informed of City services, programs, activities, and related opportunities for public input
- Ensure that information provided to the public is complete and accurate by coordinating with City Staff
- Serve as a point of contact for all outside inquiries and ensure that the City is producing clear and accurate responses

**2. Utilize Granbury.org, the PEG channel, social media, media relations and other means to inform and engage the citizens of Granbury regarding local government**

*Related to City Council Focus Element: Citizen Involvement*

- Use live streaming and video on demand capabilities to reach a broader audience for government meetings and information
- Produce original programs to inform the public about City services, amenities, and attractions

**3. Prepare and approve legislative agenda establishing positions on issues of concern to the City**

*Related to City Council Focus Element: Intergovernmental Relationships*

**4. The Communications Department requested two internship positions for Fiscal Year 2023-2024 in collaboration with local educational institutions**

*Related to City Council Focus Element: Service Delivery*

- The Graphics intern will report to the Communications Manager but the position will serve every applicable City Department

<b>Positions</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
Communications Manager	1	1	1
Broadcast Services Coordinator	1	1	1
Part-Time Communications Intern	0	0	2
<b>Total</b>	<b>2</b>	<b>2</b>	<b>4</b>

# 2023-2024 ADOPTED BUDGET

## - Communications -

### DEPARTMENT 27

GENERAL FUND

Performance Measure	Council Goal	Dept Objective	20-21	21-22	22-23	2024 Goal
# YouTube Views		2	48,737	1,013,711	1,616,000	1,850,000
# Locally Produced Videos		2	1	95	123	125
# Facebook- "City of Granbury" Page Reach		2	*	1,566,000	3,843,000	4 million
# Facebook- "City of Granbury" Page Visits		1	7,173	25,576	38,303	45,000
# of news releases sent out to community*		1	118	124	152	156
<i>Previously was called "news releases", but has evolved to community texts/email</i>						
% Open-Rate <sup>1</sup>		1	*	52%	49%	47%

<sup>1</sup>The % of communications actually opened by receivers. Governmental average is 29%. Due to the changing nature of how people engage with governments (email in decline), the FY23 Goals would be to maintain that level.

\*- Measure not tracked, or information not available



	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b>Communications &amp; PIO</b>				
Personnel	183,341	203,748	196,286	250,600
Supplies & Maintenance - Media	3,721	2,200	1,078	1,200
Services - Media	55,424	24,345	17,207	11,740
Supplies & Maintenance - PIO	-	200	59	700
Services -PIO	13,633	29,150	10,963	23,955
Services - Media	6,844	57,000	17,413	-
<b>Total Communications &amp; PIO</b>	<b>262,963</b>	<b>316,643</b>	<b>243,007</b>	<b>288,195</b>

During FY 2024, the communications department "Services-Media" line item no longer includes paying the broadcast announcer for GISD sports. Inline with the Council Focus Element "Citizen Involvement", Services-PIO includes a city-wide citizen survey.



# *INTERNAL SERVICES*

## **Service Center**

**401 N Park St**

**M-Thurs 7:30-5:30**

**Friday 8:00-5:00**

**817-573-7030**

## - Purchasing -

### DEPARTMENT 21

#### Mission Statement

To assist all City departments in the procurement of quality products and services in a timely and cost-effective manner.

#### Description

The Purchasing Department procures all supplies, equipment and services for all departments within the City organization and is also responsible for the storage and warehousing of materials and supplies. Procurement activities include establishing annual contract and blanket purchase orders to reduce costs; preparing bid specifications and tabulations; conducting bid proceedings; expediting materials; and preparing recommendations to the City Council for purchases over \$50,000. This department is also responsible for vehicle inventory (i.e. titles and licenses) and disposal of City-owned surplus property.

#### Opportunities and Challenges

The Purchasing Department is continually seeking ways to save money for the City. While this serves as an opportunity, it also provides a challenge to the department. The Purchasing Department strives to obtain the best product for the best price while maintaining integrity within the vendor relationships.

#### Objectives and Strategies

**1. Provide the City departments with supplies and services by utilizing best value purchases in a timely manner**

*Related to City Council Focus Element: Infrastructure Basics*

- Ensure departments follow the City's Purchasing Policies
- Conduct bid proceedings and establish contracts
- Utilize cooperative purchasing programs

**2. Remain updated on procurement policies, procedures, and statutes**

*Related to City Council Focus Element: Service Delivery*

- Employees receive 40 hours of training per year

**3. Conduct sale of City-owned surplus property according to City ordinances**

*Related to City Council Focus Element: Infrastructure Basics*

- Facilitate online auctions to allow disposal of surplus property

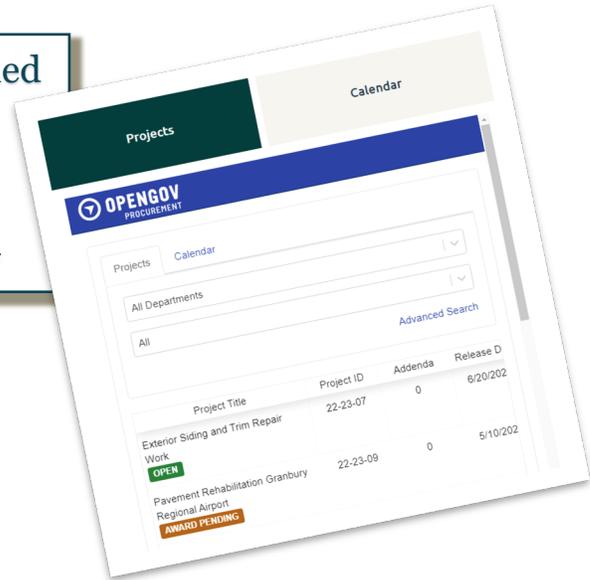
# 2023-2024 ADOPTED BUDGET

Performance Measure	Dept Objective	20-21	21-22	22-23	2024 Goal
# Purchase Orders	1	3,670	3,866	3,687	\$3,700
\$ Paid via Purchase Order	1	\$ 41,436,990	\$ 36,086,971	\$ 29,747,986	\$35,000,000
Amount of Auction Proceeds	3	No Auction	\$110,433	No Auction	\$50,000

Positions	2021-22	2022-23	2023-24
Purchasing Agent	1	1	1
Purchasing Assistant	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>

In May 2023, City Procurement launched an online bid portal to reach a larger vendor pool for City bids

[procurement.opengov.com/portal/granbury/](http://procurement.opengov.com/portal/granbury/)



	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b>Purchasing</b>				
Personnel	188,354	172,669	174,270	185,240
Supplies & Maintenance	1,002	1,600	982	1,960
Services	6,111	8,300	6,114	10,000
<b>Total Purchasing</b>	<b>195,467</b>	<b>182,569</b>	<b>181,366</b>	<b>197,200</b>

# - Warehouse Operations -

## DEPARTMENT 25

### Mission Statement

To store and safeguard surplus materials and supplies for the City departments.

### Description

The Warehouse Operations department is responsible for managing and warehousing the materials and supplies needed on a routine basis and for various construction projects. The department is also responsible for fuel deliveries and tracking fuel usage for all City departments in accordance with TCEQ Regulations.

### Objectives and Strategies

- 1. Maintain stock of all materials and supplies needed by other departments on a daily basis and for emergencies**
  - Inventory the items stored in warehouse through quarterly cycle counts and daily monitoring
  - Deliver all supplies and materials to department's job site when requested
- 2. Ensure the safeguarding of the City's assets that are stored in the warehouse**
  - Security cameras are installed in the Warehouse and around the building
  - Employees must be authorized to enter the Warehouse
  - Reconcile the Warehouse accounts against the General Ledger monthly

Performance Measure	Council Goal	Dept Objective	20-21	21-22	22-23	2024 Goal
Inventory reconciliation variance		2	\$16.32	\$5.78	\$35.10	<\$100

The Warehouse manages around \$1.5M in stock to support efficient operations for all City departments

Positions	2021-22	2022-23	2023-24
Warehouse Technician	2	1	1
Warehouse/Purchasing Technician	0	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>



	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b>Warehouse</b>				
Personnel	97,080	114,949	81,391	132,070
Supplies & Maintenance	7,153	12,200	6,899	13,950
Services	23,716	15,100	37,011	27,000
Capital	-	-	6,615	-
<b>Total Warehouse</b>	<b>127,949</b>	<b>142,249</b>	<b>131,916</b>	<b>173,020</b>

# **- Information Technology -**

## **DEPARTMENT 23**

### **Mission Statement**

To provide the City of Granbury with technological solutions which enable staff to perform their jobs more efficiently, timely and securely, while offering information and City services to citizens and businesses anywhere and anytime through the City's website and other cloud based services.

### **Description**

Beginning October 2018, the City of Granbury outsourced most of its IT management to a third-party company. This company works hand-in-hand with City staff to analyze, maintain and support technology infrastructure for the City.

### **Opportunities and Challenges**

IT has an opportunity to work with Finance to upgrade core application software for Staff that will not only be more efficient, but also allow for single identification log-in, web-based access for remote users, and combining applications currently supported by multiple companies into one inclusive support service.

Another opportunity that needs to be addressed is the amount of free space in our existing data storage. This storage is quickly being consumed by the Laserfiche application. Additional SANS storage and a backup solution for our virtual server environment is essential to provide quick data recovery in the event of a disaster or outside attack from source. Rollout of the new replacement production servers and the management suite implemented with them will provide quick and concise reporting of issues.

Allowing end users to be champions of the applications they use daily, while also centralizing technology support so Staff can be efficient with their time performing City services.

Objectives and Strategies

1. Provide ongoing systems support for current information technology and applications and business practices for city employees

*Related to City Council Focus Element: Service Delivery*

- Fully automated monitoring and notification through web-based help desk ticket processing
- Conduct regular system updates on City computers and mobile devices
- Quick response to equipment and system error inquiries from staff and elected officials
- Identify the oldest equipment for replacement every year and maintain a 5 year rotation.

2. Improve the effectiveness of new and existing technologies

*Related to City Council Focus Element: Service Delivery*

- Increase available SANS storage to support police video demands and Laserfiche document needs or consider moving some applications to a hosted solution

Positions	2021-22	2022-23	2023-24
Information Systems Director	0	1	1
Information Systems Technician	1	1	2
GIS Technician	0	0	1
<b>Total</b>	<b>1</b>	<b>2</b>	<b>4</b>

The City has consolidated the GIS Tech into the IT department



	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b>Information Technology</b>				
Personnel	54,209	272,511	275,177	453,550
Supplies & Maintenance	91,938	123,600	103,556	69,950
Services	676,765	1,100,762	915,834	1,258,380
Capital	-	248,600	180,201	-
<b>Total Information Technology</b>	<b>822,912</b>	<b>1,745,473</b>	<b>1,474,768</b>	<b>1,781,880</b>

Due to GASB 96, the City moved all software previously accounted for in separate departments into the IT budget

# - Fleet Maintenance -

DEPARTMENT 48

## Mission Statement

To maintain City Fleet and all Equipment for safe and efficient operations in the most efficient, cost-effective method possible.

## Description

The Fleet Maintenance Department is a full line automotive and equipment repair center, performing routine maintenance such as oil changes and minor daily repairs. Most major repairs are also handled in house.

Fleet Maintenance performs safety inspections, life cycle cost analysis, replacement policies and procedures, preventative maintenance inspections, parts procurement, general diagnosis, repair and fleet maintenance record management.

## Opportunities and Challenges

Fleet Maintenance is presented with different challenges and opportunities every day. Each day presents an opportunity to learn something new and find a better way to complete repairs in the most timely, cost effective method possible. We have recently implemented preventative maintenance software to help us track vehicle and equipment maintenance.

## Objectives and Strategies

### 1. Ensure a safe and efficient fleet for City operations

*Related to City Council Focus Element: Infrastructure Basics*

- Routine maintenance is performed every 5,000 miles on fleet vehicles
- Routine maintenance is performed on heavy equipment and specific fleet subclasses (i.e. fire trucks, etc.) every 200 hours depending on the specific needs of each type
- Fleet is inspected at the time of routine maintenance/repair for any signs of wear and tear or possible mechanical problems which could lead to premature failure or unnecessary downtime

Positions	2021-22	2022-23	2023-24
Fleet Maintenance Superintendent	1	1	1
Mechanic II	1	2	2
Mechanic I	1	1	1
Administrative Assistant I	1	1	1
<b>Total</b>	<b>4</b>	<b>5</b>	<b>5</b>

**2. Extend the useful life of City assets**

*Related to City Council Focus Element: Infrastructure Basics*

- Routine maintenance and repairs are performed on all fleet vehicles
- Fluids and lubricants are checked as needed on a weekly or monthly basis to insure optimal performance and reliability

**3. Foster a “customer-oriented” approach toward internal and external City departments**

*Related to City Council Focus Element: Intergovernmental Relationships*

- Work orders are received in a variety of ways. Staff is encouraged to e-mail or visit the shop in person to request a repair order. In most cases, repair assessments/requests are performed within a few minutes to an hour.
- Most services/repairs are completed same day as permitted by parts availability and severity of the requested repairs.
- The Fleet Maintenance Department strives to treat each employee with the respect they would be given in a private shop having services performed on their own personal vehicle or equipment.
- Fleet Maintenance will go above and beyond to meet all current and future needs of the City’s fleet in a friendly and professional manner and will continue a great service to City staff and police/fire services.

**BUDGET  
DETAIL  
PAGE 290**

	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b><i>Fleet Maintenance</i></b>				
Personnel	296,256	389,221	375,948	436,620
Supplies & Maintenance	41,029	45,300	43,115	43,500
Services	15,840	14,500	10,312	22,800
Capital	-	25,000	20,673	-
<b>Total Fleet Maintenance</b>	<b>353,125</b>	<b>474,021</b>	<b>450,049</b>	<b>502,920</b>



# - Building Maintenance -

## DEPARTMENT 49

### Mission Statement

To maintain City property for safe and efficient operations, and to maintain safe, clean and attractive facilities that promote a welcoming environment for the residents and visitors of Granbury.

### Description

Building Maintenance is responsible for the maintenance and repair of all City-owned facilities. City buildings include City Hall, Municipal Service Center, Opera House, American Town Hall, two Fire Stations, Water and Wastewater Treatment Plants, Regional Airport and Forestry Building, City Pool, Concessions and Bathhouse, Ballfield Concessions, Langdon Center, Granbury Police Station and the Conference Center, for a total of 504,623 square feet.

This department maintains all facilities infrastructure and custodial services for these facilities as well. It is also responsible for plumbing, HVAC, electrical, remodeling, repair of furniture, fire alarm and emergency sprinkler systems, car wash, restrooms and preparation for meetings. Additionally, this department solicits contracts for specialized routine maintenance.

### Objectives and Strategies

**1. Provide a safe, clean and efficient work environment for City operations & visitors.**

*Related to City Council Focus Element: Service Delivery*

- Clean buildings regularly
- Respond to work orders daily

**2. Prolong useful life of major building components**

*Related to City Council Focus Element: Infrastructure Basics*

- Provide routine maintenance, such as painting, cleaning, and repairing structures as needed

Positions	2021-22	2022-23	2023-24
Assistant Director of Public Works/Maintenance	1	1	0
Building Maintenance Superintendent	0	0	1
Building Maintenance Foreman	1	1	0
Master Maintenance Technician	2	2	2
Building Maintenance Technician	1	1	1
Custodian	4	6	6
<b>Total</b>	<b>9</b>	<b>11</b>	<b>10</b>

Building Maintenance added 2 new positions in FY23 to staff additional custodial services at the new Police Station.



	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b><i>Building Maintenance</i></b>				
Personnel	647,017	794,081	811,640	719,560
Supplies & Maintenance	107,161	124,200	123,286	135,600
Services	53,411	46,550	46,905	76,750
Capital	6,500	89,900	41,955	-
<b>Total Building Maintenance</b>	<b>814,089</b>	<b>1,054,731</b>	<b>1,023,786</b>	<b>931,910</b>

# - Social Services -

## DEPARTMENT 22

### Description

The City of Granbury recognizes the need for community-based social service agencies. Collaboration between the City and community-based service organizations is a common mechanism to address the unmet social needs of our citizens. The City provides assistance to various local agencies including Clean Air Coalition, the Train Depot, Paluxy River Children's Advocacy Center, Ruth's Place, Hood County Committee on Aging, Mission Granbury and The Transit System. The City also contributes to Mission Granbury to aid citizens with City utility bill payments.

GENERAL FUND



**BUDGET  
DETAIL  
PAGE 274**

	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b>Social Services</b>	-			
Services	84,000	119,500	111,481	119,500
<b>Total Social Services</b>	<b>84,000</b>	<b>119,500</b>	<b>111,481</b>	<b>119,500</b>

# - Clean Air Coalition -

## DEPARTMENT 33

### Description

The Hood County Clean Air Coalition is a proactive organization made of businesses, schools, local government, and citizens whose goal is to promote clean air in Hood County, Texas. We recognize the dangers that high ozone levels pose to our community, especially for our senior citizens, children, and those that suffer from asthma and other lung disorders. We will work with local, state, and national stakeholders to identify strategies and solutions to reduce air pollution emissions below the National Ambient Air Quality Standards (NAAQS) of the Clean Air Act.



Positions	2021-22	2022-23	2023-24
Air Quality Program Manager	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>



	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b>Clean Air Coalition</b>				
Personnel	63,069	66,050	66,040	70,370
Supplies & Maint	655	600	544	600
Services	67,858	1,300	347	1,450
<b>Total Clean Air Coalition</b>	<b>131,582</b>	<b>67,950</b>	<b>66,932</b>	<b>72,420</b>





***PUBLIC  
SAFETY  
& STREETS***

**Police Station**

**2050 NE Loop 567**

**M-Thurs 7:30-5:30**

**Friday 8-5**

**Non-Emergency:**

**817-579-3307**

## - Building & Permits -

### DEPARTMENT 30

#### Mission Statement

To protect the health, safety and welfare of the citizens of the City of Granbury through effective, building, fire and health/code enforcement.

The City of Granbury Building & Permits department is committed to becoming a premier building organization based on integrity, professionalism, and consistency. Our staff is well trained, efficient, and dedicated to enhancing the quality of life for our citizens and making the City of Granbury a safer place to live, work and play.

#### Description

The Building Official or his/her designee is responsible for issuing permits and conducting inspections for all septic systems, new construction, alterations, repairs, demolition or any other building operations. We review building plans to ensure that the proposed construction complies with the building and fire codes adopted by the City of Granbury.

The Health/Code Enforcement Officer enforces laws, regulations and ordinances in specific areas of environmental health for maintaining and promoting community hygiene. This enforcement requires inspections of food establishments, hoteliers, public pools and various forms of pollution control. The Health/Code Enforcement Officer also sends certified code enforcement letters and places liens on various properties for code enforcement violations along with posting restaurant inspection information scores for public access.

The Fire Marshal examines buildings to detect fire hazards and ensure that federal, state and local fire codes are met. If needed, they also determine the origin and cause of fires and explosions.

#### Objectives and Strategies

**1. Ensure maintenance of City property allows for safe and efficient operations**

*Related to City Council Focus Element: Infrastructure Basics*

**2. Maintain department records in an efficient manner**

*Related to City Council Focus Element: Service Delivery*

# 2023-2024 ADOPTED BUDGET

Performance Measure	Council Goal	Dept Objective	20-21	21-22	22-23	2024 Goal
# of <b>residential</b> permits issued		1	521	346	▲	300
# of <b>commercial</b> permits issued		1	158	125	▲	100

*In 2020, the City enacted a moratorium on certain development due to the delay in construction of a new East WWTP caused by protests of the TCEQ permit application. This moratorium limits additional demand being added to an already overburdened wastewater system. The moratorium was not a total halt to all development in the City. Projects that meet certain timetables and/or conditions are allowed to proceed.*

▲ Due to the City's network outage that spanned from July 25, 2023 thru Mid-November 2023, the data associated with these performance measure are either not available, or would be greatly skewed by the temporary change in procedures. Nevertheless, these goals continue to be a priority of the department.

Positions	2021-22	2022-23	2023-24
Director of Building & Permits	1	1	1
Deputy Building Official	0	0	1
Fire/Building Inspector I	1	1	2
Building Inspector II	2	2	1
Fire Marshall	1	1	1
Sanitarian Code Officer	1	1	1
Health Inspection/Code Compliance	1	1	1
Admin Assistant I	1	1	3
Admin Assistant II	1	1	0
Part-Time Permit Clerk	0	1	0
<b>Total</b>	<b>9</b>	<b>10</b>	<b>11</b>

GENERAL FUND



	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b>Building &amp; Permits</b>				
Personnel	761,502	872,718	878,816	1,079,730
Supplies & Maintenance	26,882	36,800	31,364	35,200
Services	67,965	67,700	55,723	100,460
<b>Total Building &amp; Permits</b>	<b>856,349</b>	<b>977,218</b>	<b>965,903</b>	<b>1,215,390</b>

During FY2024, Permits and Code Enforcement is transitioning from Energov to OpenGov for online permit and code processing to better serve the customers, staff and reporting needs.

## - Municipal Court -

DEPARTMENT 40

### Mission Statement



To promote justice through interpretation and adjudication of applicable laws in an accountable, effective and unbiased manner.

### Description

The Municipal Court handles the judicial processing of Class C misdemeanors that originate from traffic citations, citizen complaints, code violations and misdemeanor arrests occurring within the territorial limits of the City of Granbury. The Municipal Court processing is predetermined by the Texas Code of Criminal Procedure and the Code of Judicial Conduct.

In addition to the judicial processing, the Court prepares dockets, schedules trials, processes juries, records, collects fine payments and issues warrants for Violation of Promise to Appear and Failure to Appear. The Municipal Court also processes code violations as part of the city-wide code enforcement effort.

The Municipal Court Judge is appointed by the City Council. The judge presides over trials and hearings, levies fines, sets bails, accepts bonds, issues arrest and search warrants, administers juvenile magistrate's warnings and arraigns prisoners.

### Opportunities and Challenges

A major challenge for the Municipal Court is the struggle by defendants to pay the amount owed; however, this provides an opportunity for the staff to help the individuals make a plan, based on their finances. Also, Court is now able to accept credit card payments over the phone, which allows for defendants to pay the outstanding fines they owe quicker and much easier. The Court also provides options for defendants that are unemployed to perform community service for fines owed.

### Objectives and Strategies

#### 1. Foster a “customer service” philosophy with the court defendants

*Related to City Council Focus Element: Service Delivery*

- Treat all with professional courtesy and respect
- Resolve all cases set for court within 3 months
- Work with each person on an individual basis

#### 2. Increase Court efficiency through streamlined procedures and automation

*Related to City Council Focus Element: Service Delivery*

- Promote online payments for more efficient processing
- Pay agreements via fax
- Entered into agreement with collection's group to help with volume of outstanding warrants
- Will now accept warrant payments online with certain stipulations

# 2023-2024 ADOPTED BUDGET

Performance Measure	Council Goal	Dept Objective	20-21	21-22	22-23	2024 Goal
# of online payments processed		2	226	237	214*	250

*Due to the City's network outage, customers were not able to make online payments in August & September 2023. Thru the first three quarters, the City was on track to have 270 total online payments in FY23.*



## Municipal Court

(Located at City Hall)

116 W Bridge St

M-Thurs 7:30-5:30

Friday 8-5

Positions	2021-22	2022-23	2023-24
Municipal Court Judge	1	1	1
Part-Time Associate Municipal Court Judge	1	1	1
Court Administrator	1	1	1
Deputy Court Clerk	1	1	1
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>

**BUDGET  
DETAIL  
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	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b>Municipal Court</b>				
Personnel	239,194	188,009	189,049	214,290
Supplies & Maint	3,196	4,200	2,639	3,300
Services	7,826	14,450	11,396	14,500
<b>Total Municipal Court</b>	<b>250,217</b>	<b>206,659</b>	<b>203,084</b>	<b>232,090</b>

During FY2024, Court will work to transition into a paperless process and storage program to better serve customers, staff and peace officers



## - Police - DEPARTMENT 41



### Mission Statement

To partner with the community to provide a safe and secure environment for residents and visitors in Granbury.

### Description

The Granbury Police Department (PD) provides general law enforcement services to City residents and local businesses. The Police Department is divided into three divisions which are Criminal Investigations, Patrol and Support Services. Each division is responsible for particular portions of the overall operations of the department. These areas include Patrol, Criminal Investigations, Community Service, SWAT, K-9, Animal Control, and Administration.

The Criminal Investigations division is responsible for investigating all crimes classified as felonies, major misdemeanor crimes and any other misdemeanor as may be assigned. They also prepare criminal complaints, obtain arrest and search warrants when appropriate, process crime scenes, and present cases to the Grand Jury.

Patrol division officers make routine patrols of the City. Their responsibilities are to prevent and detect criminal activity, completely investigate minor criminal offenses, answer all calls for service from the public, enforce traffic laws and make official reports of all crimes reported to them or detected by them.

Support Services division personnel are responsible for processing the multitudes of data collected by the Criminal Investigations and Patrol Divisions. Support Services supports a variety of ancillary functions such as reporting crime statistics to the state and federal level along with ensuring all officers meet training requirements as established by TCOLE and TPCA accreditation standards.

As a Texas Police Chiefs Association “Accredited Agency” of Best Practices, the Granbury Police Department constantly maintains a high standard of performance by adhering to the stringent requirements in Policy and Procedures identified by the Texas Police Chief’s Association.



**Mitch Galvan**  
Chief of Police

## Objectives and Strategies

**1. Deliver professional police services to the citizens of Granbury and actively enforce laws**

*Related to City Council Focus Element: Service Delivery*

- Respond to all calls for assistance
- Investigate all reports of offenses with the purpose of apprehending suspects and recovering property

**2. Maintain a sufficient number of trained officers, adequately equipped and supplied**

*Related to City Council Focus Element: Citizen Involvement.*

- Officers must have 40 hours of training every 2 years
- Upgrade and replace equipment annually

**3. Create a positive police community relationship and environment promoting safety and community involvement in crime reduction**

*Related to City Council Focus Element: Citizen Involvement.*

- Citizens on Patrol, Citizen Police Academy and Alumni
- CRASE– Citizens Response to Active Shooter Event
- Child Safety Seat Inspections

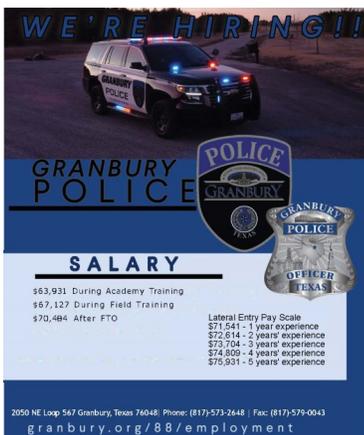
**4. Promote a safe, drug free community through education and enforcement**

*Related to City Council Focus Element: Citizen Involvement.*

**5. Maintain accurate, secure files that may be promptly retrieved for use by the department, other law enforcement agencies and the general public**

*Related to City Council Focus Element: Intergovernmental Relationships*

- All police records managed and maintained through Record Management System (RMS)



Ribbon-cutting ceremony at the new Granbury Police Station

## Opportunities

- Increase capabilities of the Criminal Investigations Division in the investigation of cyber and financial crime. As technology continues to advance it is imperative that criminal investigators receive training in advanced investigative techniques in the area of cyber and financial crimes. Learning new skills and advancing technology within the police department will lead to successful conclusions of criminal investigations.
- Technology is available in the market that would also improve operations for the Police Department, including electronic citation machines and printers. This would eliminate the need for citation books, allowing citations to be tracked electronically while reducing the amount of time an officer is on the side of the roadway.
- Establishing and operating a communications center within the Granbury Police Department will expand the ability of the agency and the City of Granbury to effectively communicate during an emergency.

## Challenges

- Maintaining our staffing levels continues to be a major challenge for the Police Department, as Patrol shifts continue to face minimum staffing levels that can dramatically drain Department resources. The staffing plan that was paused, due to COVID and awaiting the completion of the new police building, will need to begin again in the 2023-2024 budget year to remedy this issue.
- Continued advancement in benefits and pay will allow the department to remain competitive in the recruitment of police officers.



Citizens Police Academy Drill

# 2023-2024 ADOPTED BUDGET

GENERAL FUND

Positions	2021-22	2022-23	2023-24
Police Chief	1	1	1
Deputy Chief	1	1	1
Police Lieutenant	2	3	3
Patrol Sergeant	4	4	4
Criminal Investigator	5	5	6
Community Services Sergeant	1	1	1
Police Communications Supervisor	1	0	0
Police Corporal	4	4	4
Police Patrol	27	27	27
Community Services Officer	0	0	0
Animal Control Officer	1	1	1
Executive Administrative Assistant	1	1	1
Administrative Assistant	4	4	4
Evidence Tech/Info Systems Tech	1	1	1
<b>Total</b>	<b>53</b>	<b>53</b>	<b>54</b>



	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b>Police</b>				
Personnel	5,296,483	6,296,512	6,210,240	6,983,050
Supplies & Maint	305,334	522,354	432,642	391,500
Services	608,648	663,900	616,961	854,185
Capital	1,401,114	84,110	536,849	-
<b>Total Police</b>	<b>7,611,579</b>	<b>7,566,876</b>	<b>7,796,692</b>	<b>8,228,735</b>

During FY2024, Granbury Police will facilitate a radio program to partner with multiple agencies in the surrounding area and equip them with upgraded radios



## - Fire & Rescue -

DEPARTMENT 42

### Mission Statement

The intent of the Granbury Volunteer Fire Department is to perpetually respond to Fire and Rescue emergencies within the City of Granbury, ETJ of Granbury and Mutual Aid requests in order to protect lives and property.

### Description

The Granbury Volunteer Fire Department (GVFD) provides a range of services that includes, but is not limited to: fire suppression, emergency medical response, vehicular accident rescue, and technical rescue situations. We also perform Search and Rescue and even have an underwater dive team. In addition, we try to assist the community and its citizens in numerous other ways including training, classes, summer programs for children and active participation in many Civic events, attractions and fundraisers. The department members donate their time to serve and protect the community.

### Objectives and Strategies

**1. Provide the community with quick, effective, skillful and caring emergency services**

*Related to City Council Focus Element: Service Delivery*

**2. Provide firefighting forces and resources necessary to execute quick, effective, skillful and caring responses to emergency situations**

*Related to City Council Focus Element: Infrastructure Basics*

- Keep emergency vehicles through regular maintenance
- Replace equipment regularly



# 2023-2024 ADOPTED BUDGET

Performance Measure	Council Goal	Dept Objective	20-21	21-22	22-23	2024 Goal
# of volunteer firefighters		1	54	51	65	85
ISO rating		2	3	3	3	2
Average response time (min:sec)		1	3:09	2:47	2:39	3:30

Positions	2021-22	2022-23	2023-24
Fire Dept Clerk	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>

Volunteer Personnel	2021-22	2022-23	2023-24
Volunteer Firefighters	51	65	65
<b>Total</b>	<b>51</b>	<b>65</b>	<b>65</b>



	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b>Fire</b>				
Personnel	152,578	176,064	168,131	182,520
Supplies & Maint	165,057	189,525	138,342	206,760
Services	125,466	294,100	290,261	604,000
Capital	-	125,000	124,725	-
<b>Total Fire</b>	<b>443,101</b>	<b>784,689</b>	<b>721,459</b>	<b>993,280</b>

Granbury Volunteer Fire is investing in the City-wide Fleet fund in order to designate funds each year toward future major equipment purchases.

## - Streets -

### DEPARTMENT 43

#### Mission Statement

To provide safe, clean and efficient roadways for the City of Granbury.

#### Description

The Street Department manages, maintains and repairs City streets, sidewalks and rights-of-ways. The services provided are concrete work, asphalt patching, street cleaning, tree and drainage maintenance, mowing sides of roadways and streets, curb maintenance and road striping and painting. Responsibilities include traffic control, emergency response operations, special events and assistance in code enforcement. Daily, the department inspects roadways for sign repairs/replacements, pavement management and sight obstructions.

#### Opportunities

In 2019-2020 the City began The Street System Capital Improvement Plan 2019-2032 to meet the City of Granbury's future infrastructure needs. Approximately \$1,000,000 will be budgeted annually to maintain the city's roadways.

#### Objectives and Strategies

**1. Protect the City's roadways through preventative maintenance and on-going rehabilitation of streets and sidewalks**

*Related to City Council Focus Element: Infrastructure Basics*

- Mow and blade roads in best way that can be achieved
- Patch potholes and crack seal more efficiently to maintain longer lives for streets
- Sweep streets 3 times a week with the Downtown Square being swept weekly

**2. Provide quick and effective customer service**

*Related to City Council Focus Element: Service Delivery*

- Road Closures for parades and special events

# 2023-2024 ADOPTED BUDGET



GENERAL FUND

Positions	2021-22	2022-23	2023-24
Street Superintendent	1	1	1
Street Foreman	1	1	1
Heavy Equipment Operator	2	2	2
Light Equipment Operator	3	3	3
Part-Time Light Equipment Operator	1	1	1
<b>Total</b>	<b>8</b>	<b>8</b>	<b>8</b>

**BUDGET  
DETAIL  
PAGE 288**

	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b>Streets</b>				
Personnel	343,941	496,850	393,294	537,520
Supplies & Maintenance	156,583	214,900	171,713	159,700
Services	204,651	189,200	184,878	236,000
Capital	-	25,000	23,431	-
<b>Total Streets</b>	<b>705,174</b>	<b>925,950</b>	<b>773,317</b>	<b>933,220</b>

Major street improvements will be funded with reserve funds in the General Capital Improvements Fund (See Page 200)





***COMMUNITY  
DEVELOPMENT***

## - Economic Development -

Department 31



### Mission Statement

To proactively recruit economic development opportunities and new businesses to the city of Granbury (city) and Hood County (county), work with existing companies to assist them with expansion and retention, support development of public infrastructure and serve as an information clearinghouse for the city, county and the area business community.

### Description

The City of Granbury Economic Development Department involves city, county, regional business leaders and elected officials working together to attract economic development projects and business activity to the city and county. This will provide employment opportunities to city and county citizens and also involves: providing technical assistance and facilitation to existing businesses for expansion and retention; supporting public infrastructure improvements while maintaining the essential character of the city and county; and providing more balanced sources of revenue for the city and county.

### Objectives and Strategies

#### **1. Market the community to new companies and facilitate the expansion and retention of existing industries to provide job opportunities for citizens and to increase revenue to the community**

*Related to City Council Focus Element: Economic Development*

- Attract desirable and targeted industries and businesses to the city and county
- Market the city and county to economic development allies, consultants existing businesses, potential companies and prospects
- Work with existing businesses in the city and county to facilitate business retention and expansion (BRE)
- Work with city departments, community and regional stakeholders and build awareness of the city and county economic development assets and programs

## - Economic Development - Department 31

**2. Address issues affecting economic development such as infrastructure, business climate, workforce training, incentives, available properties and site readiness**

*Related to City Council Focus Element: Economic Development*

- Work closely with elected officials to educate them on public and private infrastructure needs and economic development issues

**3. Provide excellent customer service to the community and provide updates on progress**

*Related to City Council Focus Element: Service Delivery*

- Respond to inquiries, RFIs and RFPs in a timely, professional manner

**4. The Economic Development Department requested an internship positions for Fiscal Year 2023-2024 in collaboration with local educational institutions**

*Related to City Council Focus Element: Service Delivery*

Positions	2021-22	2022-23	2023-24
Economic Development Director	1	1	1
Economic Development Coordinator	0	1	1
Economic Development Intern (Part-Time )	0	0	1
<b>Total</b>	<b>1</b>	<b>2</b>	<b>3</b>



	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b><i>Economic Development</i></b>				
Personnel	56,669	269,868	238,914	315,950
Supplies & Maintenance	3,135	6,000	966	2,200
Services	103,427	84,900	103,095	91,400
<b>Total Economic Development</b>	<b>163,231</b>	<b>360,768</b>	<b>342,975</b>	<b>409,550</b>

## - Economic Development -

Department 31

### STRATEGIC PLAN

#### FOCUS ELEMENT 7—ECONOMIC DEVELOPMENT



#### 7.1 Funding Sources

##### 7.1.1 Identify Opps. for Expanding Funding

- Develop system/mechanism to receive donations from Private Sector
- Plan for allocation of funding from TIRZ for use in projects and marketing

##### 7.1.2 Review and amend master fee schedule

- Annual review and update
- Compare with other cities.

##### 7.1.3 Continue to increase city reserves for financial stability

- Be fiscally responsible, transparent, review ongoing expenditures

##### 7.1.4 Plan for Economic Downturns

- Build up City Reserves, Diversity and Explore Revenue Sources

##### 7.1.5 Research Grant Opps., contract a grant administrator

#### 7.2 Establish a funding source and program for a full-time economic development program/person department

##### 7.2.1 Allocate funds from city

- Utilize General Fund Budget
- Continue to support director with one staff support position, and a new part-time intern

#### 7.3 Identify and Accelerate Capital Projects in Areas Where Economic Development Opportunity is Present

##### 7.3.1 Generate Growth and Improve Quality of Life

- Research and identify opportunities, understand infrastructure, identify, and secure funding, build infrastructure
  - ◆ Use CIP plans, prep for infrastructure grant for roads, water, sewer, and electricity for west side of airport and nonaeronautical /aviation compatible development. In concert with GRA East Plan. Engage grant consultant to assist explore applying for EDA grants and other funding
  - ◆ Review site and project potential for other City owned properties and infrastructure extensions.
  - ◆ Continue to conduct cost analyses for development in Commerce Centre and City owned property.
  - ◆ Pursue Granbury Virtual Building Program with the Next Move Group for three Virtual Buildings based on target industries.

# - Economic Development -

## Department 31

### STRATEGIC PLAN

#### FOCUS ELEMENT 7—ECONOMIC DEVELOPMENT

##### 7.4 Prepare an overall multi-year economic development plan

###### 7.4.1 Identify manufacturing, industrial and aviation /aero, retail, tourism and other opportunities

- From WDGC target industry, site readiness and labor market analysis reports, pursue some recommendations.  
Use report info to develop multi-year economic development plan
- Plan and implement marketing activities
  - ◆ Develop collateral materials and database for target industries and focus on two target industries
  - ◆ Plan and execute actions for digital marketing, marketing missions and events
  - ◆ Focus marketing on area and Dallas commercial real estate brokers

###### 7.4.2 Leverage and Build-on what is already in Granbury

- Continue to conduct research and develop and enhance existing resource database

###### 7.4.3 Business Retention and Expansion

- Interview Program
  - ◆ Conduct interview program with 25 existing businesses. Fort Worth Chamber will provide admin and technical assistance.
- Identify local expanding industries and provide technical assistance to support expansion.
  - ◆ Utilize interview program to support this effort
- Perform outreach to existing colleges to encourage expansion of educational programs and facilities.
- Support Community Development and building department with efforts to streamline the development, permitting and inspection information processes and promote new processes in and to economic development projects

###### 7.4.4 Acquire and implement economic development software, website, technology, and research tools to assist staff.

- Complete new economic development website
- Continue using current software for CRM, Economic Impact, and economic development tools



# - Community Development -

## DEPARTMENT 32

### Mission Statement

To promote the growth of the City by providing competent, consistent, fair and effective development review services and offering quality development and planning programs.

### Description

Community Development provides planning, community development and historic preservation services. Planning responsibilities include processing zoning changes, specific use permit requests, site and architectural plan review and abandonment requests; processing Board of Adjustment variance requests, reviewing and processing subdivision plats; providing administrative support for Planning and Zoning Commission and Board of Adjustment; providing information concerning subdivision regulations, zoning changes, census data, population changes and land use changes; and provides staff support to the Historic Preservation Commission with respect to the application of the City's adopted historic preservation regulations.

### Objectives and Strategies

- 1. Provide competent, consistent, fair and effective development review services**

*Related to City Council Focus Element: Service Delivery*

- 2. Offer quality development and planning programs**

*Related to City Council Focus Element: Service Delivery*

- 3. Provide satisfactory support to the Historic Preservation Commission, Board of Adjustment, Planning and Zoning Commission, Development Review Committee and the citizens of Granbury in all zoning ordinance variance requests**

*Related to City Council Focus Element: Intergovernmental Relationships*

- 4. Provide excellent customer service**

*Related to City Council Focus Element: Service Delivery*



### Apply to serve Granbury on a City Board:

Planning & Zoning Commission

Zoning Board of Adjustment

Granbury Cultural Arts Commission

Historic Preservation Commission

[www.Granbury.org/16/Boards-Commissions](http://www.Granbury.org/16/Boards-Commissions)

# 2023-2024 ADOPTED BUDGET

Performance Measure	Council Goal	Dept Objective	20-21	21-22	22-23	2024 Goal
# of DRC meetings to review plats		3	12	12	12	12

*In 2020, the City enacted a moratorium on certain development due to the delay in construction of a new East WWTP caused by protests of the TCEQ permit application. This moratorium limits additional demand being added to an already overburdened wastewater system. The moratorium was not a total halt to all development in the City. Projects that meet certain timetables and/or conditions are allowed to proceed.*

Positions	2021-22	2022-23	2023-24
Director of Community Development	1	1	1
Senior Planner	1	1	1
Planner	2	2	2
Administrative Assistant	1	1	1
Community Planner Intern (Part-Time)	1	1	1
<b>Grant-Funded Personnel:</b>			
Texas Lakes Trail Regional Director	1	1	1
<b>Total</b>	<b>7</b>	<b>7</b>	<b>7</b>



	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b>Community Development</b>				
Personnel	521,478	576,722	483,731	622,480
Supplies & Maintenance	8,272	8,000	5,164	9,220
Services	17,600	57,084	38,382	51,400
Capital	-	164,900	60,000	-
<b>Total Community Development</b>	<b>547,350</b>	<b>806,706</b>	<b>587,277</b>	<b>683,100</b>

Community Development personnel includes a community development planner intern





***CULTURE &  
RECREATION***

**Parks Office**

**301 N Hannaford St**

**M-Thurs 7:30-5:30**

**Friday 8-5**

**817-573-7275**

# - PARKS & RECREATION -

## DEPARTMENT 50

### Mission Statement

To provide, protect and preserve a park system that promotes quality recreational, cultural and other outdoor experiences for the Granbury community; and to promote recreation to the residents and visitors of Granbury and surrounding areas.

“It Starts in Parks”

### Description

The Parks and Recreation Department is responsible for the development and maintenance of open space areas, as well as community facilities, hike and bike trail system and properties. This department also maintains areas utilized for athletic programs and special events and is responsible for parks concession stands and mowing rights-of-way, drainage areas, the Airport and public-owned lots. They also operate and maintain the City’s swimming pool, baseball/softball fields, soccer fields, disc golf course, City Beach, Bark Park, Lambert Branch Park, Hewlett Park, Skate Park, and City Park.

### Opportunities and Challenges

The Parks and Recreation department already hosts baseball and soccer tournaments during the year, but there are always opportunities for more growth in that area. The Recreation Coordinator is working to build relationships with tournament coordinators and to attract different events to the area. Parks administration is working to acquire grant funding to expand the current trail system.



Objectives and Strategies

**1. Provide ongoing maintenance and operation of the City of Granbury parks and sports facility system to provide safe and attractive places for recreation**

*Related to City Council Focus Element: Community Development*

- Evaluate property for necessary maintenance daily
- Mow properties weekly from March-October and as needed during the remainder of the year
- Evaluate safety of equipment and pool daily

**2. Cultivate effective partnerships with other departments, agencies, organizations and citizens to provide quality service to the City**

*Related to City Council Focus Element: Intergovernmental Relationships*

- Respond to citizen inquires and requests within a day
- Participate in staff meeting with other departments when needed

**3. Continue to explore funding opportunities such as grants and other sources for future park development**

*Related to City Council Focus Element: Economic Development*

Performance Measure	Council Goal	Dept Objective	20-21	21-22	22-23	2024 Goal
# of Recreational leagues		2	15**	18	18	20

**City Parks & Facilities:**

- |                                    |                                       |
|------------------------------------|---------------------------------------|
| City Beach Park                    | Hewlett Park                          |
| Dana Vollmer Municipal Swim Center | Jim Burks Firefighter & Memorial Lane |
| Disc Golf Course                   | “Moments in Time” Trail               |
| Granbury City Park                 | Moore St Baseball Complex             |
| Granbury Dog Park                  | Shanley Park                          |
| Granbury Skate Park                | Lambert Branch Park                   |

**- PARKS & RECREATION -**  
DEPARTMENT 50

GENERAL FUND

Positions	2021-22	2022-23	2023-24
Director of Internal Services	1	1	1
Parks and Recreation Foreman	2	2	2
Recreational Coordinator	1	1	1
Concession Manager	1	1	1
Park Administrative Assistant	1	1	1
Park Laborer	15	15	15
Park Laborer- Custodian	1	1	1
Part-Time Recreation Assistant	1	1	1
Part-Time Park Laborer	1	1	1
Seasonal Laborers (FTE Equivalent)*	3	3	3
<b>Total</b>	<b>27</b>	<b>27</b>	<b>27</b>

\* Seasonal Laborers include umpires, life guards, beach monitors, and concession attendants during seasonal times of the year when facilities are operational.

Live Well | Be Healthy | Play More | Experience Parks





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GENERAL FUND

	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b>Parks &amp; Recreation</b>				
Personnel	1,353,221	1,722,213	1,616,279	1,885,100
Supplies & Maintenance	179,966	208,000	196,890	207,025
Services	263,978	214,200	209,831	277,150
<b>Pool</b>				
Supplies & Maintenance	25,806	28,000	28,604	31,500
Services	21,817	24,000	23,509	20,500
<b>Ballfields</b>				
Supplies & Maintenance	33,552	40,500	32,553	42,000
Services	26,223	31,500	28,722	31,500
<b>Soccer Fields</b>				
Supplies & Maintenance	5,470	8,000	6,668	8,000
Services	535	800	470	800
<b>Beach</b>				
Supplies & Maintenance	6,513	2,725	2,603	7,000
Services	13,899	27,600	14,003	27,600
<b>Decker Gym</b>				
Supplies & Maintenance	601	2,900	647	3,000
Services	1,809	2,100	1,840	2,000
<b>Capital</b>				
Capital	359,463	61,275	112,953	-
<b>Total Parks &amp; Recreation</b>	<b>2,292,852</b>	<b>2,373,813</b>	<b>2,275,573</b>	<b>2,543,175</b>

## - Cemetery - DEPARTMENT 51

### Mission Statement

To maintain and improve attractive and peaceful grounds at the municipal cemetery.

### Description

The Cemetery Department tracks the costs of maintenance of the Municipal Cemetery. Those services consist of mowing, trimming and repairs necessary to maintain the appearance of the property.

### Opportunities and Challenges

The City has requested funding to begin planning for future development of the additional 10 acres reserved for cemetery expansion.

### Objectives and Strategies

#### 1. Develop and maintain cemetery grounds with courtesy and respect

*Related to City Council Focus Element: Infrastructure Basics*

- Mow continually during growing season
- Evaluate property and fences for necessary maintenance daily





GENERAL FUND

Positions	2021-22	2022-23	2023-24
Cemetery Attendant	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>



	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b>Cemetery</b>	-			
Personnel	46,345	52,860	54,346	59,140
Supplies & Maint	4,781	7,100	2,261	7,100
Services	2,493	8,300	2,513	13,300
<b>Total Cemetery</b>	<b>53,619</b>	<b>68,260</b>	<b>59,120</b>	<b>79,540</b>

The City is going to use funds reserved for the Cemetery to have a third-party survey 10 additional acres available for expansion in order to prepare for the future.



# UTILITY FUND

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The Utility Fund is an Enterprise Fund of the City. Enterprise Funds are used to account for those operations that are financed and operated in a manner similar to private business enterprises. The intent is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

Services provided by the Utility Fund include:

**Administration:**

Utility Billing & Collection, Meter Technicians and Public Works

**Public Works:**

Groundwater, Water Treatment, Water Distribution, Wastewater Treatment, Wastewater Collection and Electric

The Fund's source of revenue is the charge for water, sewer and electric services.

Utility rates are set by the City Council.



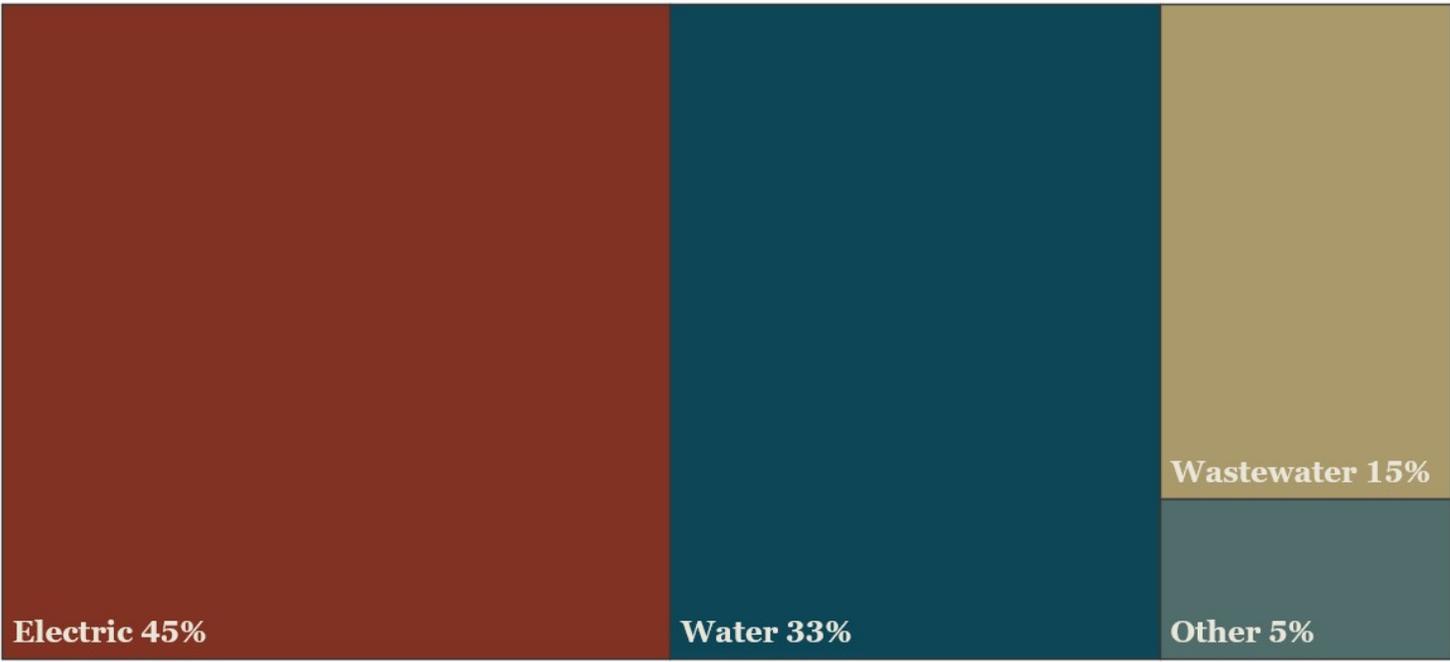
**2023-2024 ADOPTED BUDGET**



**Utility Fund Revenues**

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
Electric Fees & Service Charges	11,762,930	12,600,400	13,156,582	12,615,000
Water Fees & Service Charges	9,247,534	9,190,000	9,711,833	9,240,000
Sewer Fees & Service Charges	3,824,686	3,912,000	4,195,671	4,160,000
Interest Income	106,221	60,000	656,221	475,000
Other Revenue	898,602	5,134,411	569,021	1,349,400
Interfund Transfers	27,185	510,000	18,268	480,000
<b>Total Revenues</b>	<b>25,867,159</b>	<b>31,406,811</b>	<b>28,307,594</b>	<b>28,319,400</b>

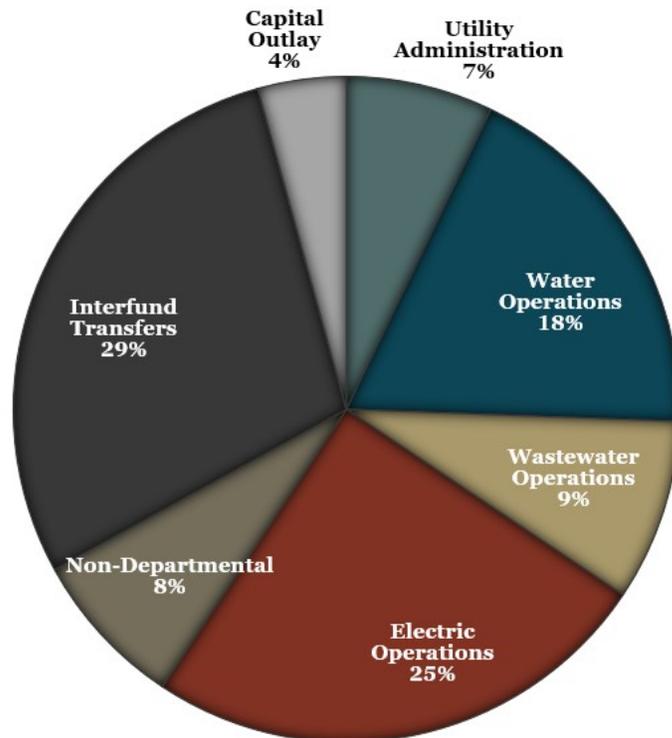
**Revenues  
BY TYPE  
FISCAL YEAR 2023-2024**



# Utility Fund Expenditures

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
Utility Administration	1,432,893	1,870,672	1,649,165	1,987,290
Water Operations	3,711,213	4,902,920	4,460,469	5,130,045
Wastewater Operations	1,884,313	2,304,934	1,944,070	2,457,960
Electric Operations	6,339,868	7,528,078	7,218,000	6,931,460
Non-Departmental	1,801,915	1,802,870	1,919,453	2,135,850
Interfund Transfers	6,271,519	9,079,019	8,908,261	7,986,000
Capital Outlay	597,362	3,701,000	959,338	1,412,600
<b>Total Expenditures</b>	<b>22,039,083</b>	<b>31,189,493</b>	<b>27,058,757</b>	<b>28,041,205</b>

## Expenditures BY TYPE FISCAL YEAR 2023-2024



**- Non-Departmental -**  
DEPARTMENT 61

**Description**

Non-Departmental includes items not allocated to any other department. Large items within Non-Departmental include: Shared Allocation to the General Fund, Transfers to Enterprise Capital Fund and Fleet Fund, and utility-related debt service payments, and a Contingency Fund

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	<b>Actual 2021-2022</b>	<b>Budgeted 2022-2023</b>	<b>Actual 2022-2023</b>	<b>Adopted 2023-2024</b>
<b><i>Non-Departmental</i></b>				
Personnel	-	-	-	-
Supplies & Maintenance	18,395	18,900	21,350	21,000
Services	1,783,520	3,018,470	1,898,103	2,114,850
Interfund Transfers	1,634,749	1,540,400	2,604,900	1,686,000
Debt	4,636,770	6,304,119	6,303,361	6,300,000
Capital	126,660	-	27,262	-
<b>Total Non-Departmental</b>	<b>8,200,095</b>	<b>10,881,889</b>	<b>10,854,977</b>	<b>10,121,850</b>



***UTILITY  
ADMINISTRATION***

**Utility Billing**

**116 W Bridge St**

**M-Thurs 7:30-5:30**

**Friday 8-5**

**682-205-1777**

## - Utility Billing -

### DEPARTMENT 60

#### **Mission Statement**

Provide accurate and timely billing for the Granbury Utility customers through proactive customer service.

#### **Description**

The Utility Administration department is responsible for the billing and collection of payments for electric, water, sewer, solid waste services, hangar rent and other fees. Another major function of Utility Administration is customer service, both in person & by phone. This office works closely with the Meter Reading division in the coordination & handling of all work orders pertaining to utility services and accounts, including but not limited to: service connections, disconnections, transfers, collection of deposits and related duties. Professional response to customer questions and complaints regarding utility billing, trash services, air ambulance, parks donations and other services are frequent and of extremely high volume. Additionally, account delinquency procedures, for both active and inactive accounts, are initiated by this office. The Utility Administration is also striving to educate customers through various portals to encourage conservation and management.

#### **Opportunities**

A payment method for ALL! The department has researched opportunities such as a utility billing kiosk and continues the encouragement of payment options such as automatic draft and online bill-pay. Now, online bill-pay customers can set up credit or debit card auto drafts. Utility Billing has had a steady increase in Interactive Voice Recognition (IVR) for customers to pay by phone 24/7 since its launch in 2019. Using the current software features, Utility Billing recently deployed Text to Pay, bill notification, and payment with one reply for payment. Also, email notification when bills are ready and as the due date approaches, are all free to the City and customers with our current software vendor. We also have a multi departmental cooperative campaign for customers weekly digital and quarterly printed utility education.

#### **Challenges**

Challenges of Utility Billing continue to include the satisfaction of customers in situations of conflict, and in an economy that is stressful. Financially streamlining intradepartmental processes for smoother workflow to result with higher customer satisfaction and fewer errors. Ensure customers and citizens alike have one communication method for all City needs at the touch of a button. We strive to provide an appropriate level of flexibility, amidst the current economic situation. The Utility Administration recognizes the need to fundamentally shift its role as a reactive payment processing department to a proactive customer service department using Core Values.

# - Utility Billing -

## DEPARTMENT 60

### Objectives and Strategies

#### 1. Continuously build positive customer centric and proactive service

*Related to City Council Focus Element: Service Delivery*

- Inspire: Foster growth driven by customer input
- Communication: Listen, hear and understand customer concerns at all levels
- Stewardship: Proactively use tools and technology to notify customers of account abnormalities

#### 2. Commitment to accurate and timely processing of bills and payments

*Related to City Council Focus Element: Service Delivery*

- Trust: Provide accurate billing through tools, policy and process
- Efficiency: Provide bills to customers with minimal margin of error and post payments within the same day of receipt
- Accountability: Lead by example. Admit, correct and learn from mistakes to move forward

#### 3. Educate customers on conservation and control

*Related to City Council Focus Element: Citizen Involvement*

- Education: Give customers control over their usage
- Personalization: Monitor and control appropriate use for each unique customer
- Conservation: Remember today's efforts foster tomorrow's resources



# 2023-2024 ADOPTED BUDGET

Performance Measure	Council Goal	Dept Objective	20-21	21-22	22-23	2024 Goal
# of educational resources provided to customers		3	13	25	25	25
<i>The department is now working toward streamlining the various resources into a few, easy to access sources</i>						
\$ savings due to increased printing service efficiency		2	\$12,459	\$31,315	▲	\$43,000
<i>Staff has implemented effective ways to reduce paper, printing &amp; postage, reduce digital retention period, provide option to "opt in" on the application for a paper bill, enforced returned mail results in auto ebill sign up.</i>						
% payment processing efficiency		2	71%	78%	▲	80%

*% of payments that are processed thru an automatic process like: Autopay, Auto Debt, Online, Schedule a payment, IVR, Text, Mobile App, Retail CC. It is approximately twice the staff time to do the manual process for a checks/cash. This frees up staff to do more customer-oriented service tasks like setting up new customers or account questions*

▲ Due to the City's network outage that spanned from July 25, 2023 thru Mid-November 2023, the data associated with these performance measure are either not available, or would be greatly skewed by the temporary change in procedures. Nevertheless, these goals continue to be a priority of the department.



[Utility Payment Options](#)



[My Usage Water Portal](#)



[MuniPower: Benefits of Local Control Utilities](#)



[New / Transferring / Disconnecting \(Residential & Commercial\) Utility Service](#)



[Garbage & Recycling Information](#)



[Sign Up for Electronic Billing](#)



Positions	2021-22	2022-23	2023-24
Utility Billing Manager	1	1	1
Utility Billing Clerk	2	2	3
Part-Time Billing Clerk	1	1	0
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>



	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
Personnel	216,443	247,640	235,228	305,610
Supplies & Maintenance	5,989	4,200	5,155	3,700
Services	291,146	377,032	314,432	382,150
<b>Total Utility Administration</b>	<b>513,579</b>	<b>628,872</b>	<b>554,816</b>	<b>691,460</b>

## - Meter Technicians - DEPARTMENT 70

### Mission Statement

To provide accurate meter information for the City of Granbury's Utility Billing division and to customers in a timely and cost effective manner, while improving efficiency and accuracy, using updated technologies and advanced training tools.

### Description

The Meter Technicians department is responsible for the accurate reading and recording of all water and electric meter reads within the service area. The department also handles connections and disconnections of service. The Meter Reading/Meter Maintenance division maximizes utility revenues by monitoring of reading device function and management of an ongoing meter testing and maintenance program. This division works closely with the Water Distribution and Electric departments in maintenance of these infrastructures. This department assists in the enforcement and oversight of the Backflow (BPAT), Grease and Sand Traps (FOG) and leak detection programs.

### Opportunities and Challenges

The opportunities in Meter Technicians are countless. The effectiveness of meter monitoring, testing and replacement have made a great financial impact. The challenges continue to include those of ever-changing metering technologies, staffing positions which include working in non-ideal outdoor conditions with a heavy workload and requiring mechanical skills and expertise. The AMI is an integrated system of smart meters, communication networks and data management systems that enable two-way communication between utilities and customers.

### Objectives and Strategies

#### 1. Provide accurate meter information to Utility Billing in a timely and cost effective manner

*Related to City Council Focus Element: Infrastructure Basics*

- Read over 10,300 water and electric meters accurately, within three billing cycles monthly
- Use effective surveillance and detailed fine editing processes, pinpoint meters with questionable function; test, replace, repair or take appropriate corrective actions
- Communicate and coordinate with Utility Billing staff regarding meter concerns and problems to "bridge the gap" between the Meter and Billing divisions
- During the "read" auditing process, the reported consumption quantities are compared to historic and logical amounts while taking into account weather, activities and other criteria limited to the field and individual locations. Questionable or odd reads are investigated to determine the cause and any action that needs to be taken.

**2. Deliver services to customers in a timely professional manner**

*Related to City Council Focus Element: Service Delivery*

- Respond to work orders daily or within 24 hours or on the date specified by the customer, ordinance or Utility Billing.
- Effectively and professionally respond to customer concerns, assisting with comprehension by answering questions with plain language

**3. Develop an ongoing meter maintenance program ensuring the long-term accuracy of the metering systems**

- Increased saturation of the city with AMR/ Fixed meter reading systems
- Monitoring of meter age and consumptions for prioritization of repair or replacement
- Consult with experts to gain recommendations for future beneficial projects and programs

Performance Measure	Council Goal	Dept Objective	20-21	21-22	22-23	2024 Goal
% of service orders completed within 1 business day		2	99.9%	98.9%	99.9%	100%
% remote meter reads		3	89%	97%	99%	99%

*Increasing the % of meter reads done remotely saves time and promotes accuracy. This allows the trained meter techs to focus more on customer-service tasks like disconnects, installs and repairs.*

Positions	2021-22	2022-23	2023-24
Meter Services Foreman	1	1	1
Meter Reader I	1	1	1
Meter Reader II	1	1	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>



	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b>Meter Technicians</b>				
Personnel	186,786	207,774	202,821	228,890
Supplies & Maintenance	26,623	40,200	15,889	36,260
Services	68,573	79,600	71,760	103,700
Capital	48,130	100,000	165,990	-
<b>Total Meter Technicians</b>	<b>330,112</b>	<b>427,574</b>	<b>456,460</b>	<b>368,850</b>

# - Public Works -

## DEPARTMENT 93

### Mission Statement

To provide high quality and responsive service to the residents and business owners of Granbury with regard to the management, development, safety and maintenance of the City's, streets, electric, water and wastewater systems.

### Description

Public Works is the main administrative office providing supervision and direction, engineering, coordination and overseeing of the Streets, Groundwater, Water Treatment, Water Distribution, Meter Technicians, Wastewater Treatment, and Wastewater Collection departments.

This department represents the City in dealing with governmental agencies, private consultants and the general public. Public Works also responds to customer inquiries and needs as they relate to Public Works activities.



**- Public Works -**  
DEPARTMENT 93

**Objectives and Strategies**

**1. Ensure maintenance of City property allows for safe and efficient operations**

*Related to City Council Focus Element: Infrastructure Basics*

**2. Maintain Public Works department records in an efficient manner**

*Related to City Council Focus Element: Service Delivery*

Positions	2021-22	2022-23	2023-24
Assistant City Manager	1	1	1
Public Works Director	0	1	1
Assistant Public Works Director/Utilities	1	0	0
City Engineer	1	1	1
Administrative Assistant	1	1	1
GIS Technician	1	1	0
Engineer-in-Training	0	1	1
Engineering Intern (Part-Time)	0	0	1
<b>Total</b>	<b>5</b>	<b>6</b>	<b>6</b>

ENTERPRISE FUNDS



	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b>Public Works</b>				
Personnel	513,507	750,076	644,048	786,730
Supplies & Maintenance	6,419	14,000	7,586	12,500
Services	117,408	150,150	152,245	127,750
<b>Total Public Works</b>	<b>637,333</b>	<b>914,226</b>	<b>803,879</b>	<b>926,980</b>





# ***PUBLIC WORKS***

## **Service Center**

**401 N Park St**

**M-Thurs 7:30-5:30**

**Friday 8:00-5:00**

**817-573-7030**

# - Groundwater -

## DEPARTMENT 78

### Mission Statement

To provide quality and cost-effective well water for the City of Granbury.

### Description

The Groundwater Department was established to monitor the costs of producing well water for the City's water operations.

### Opportunities and Challenges

An opportunity for this department is to drill more wells that further productive operations. We are turning off some of our less productive and lower water quality wells to help replenish the aquifer, using more surface water for better quality.

A major challenge for this department is to operate the facilities in a cost efficient manner to minimize water-usage rate increases.

Our drought contingency plan has 5 stages:

**Stage 1 is voluntary** water restrictions with a goal of reducing the water usage by 25% after the demand exceeds 2.9 million gallons for 5 consecutive days or 4.0 million gallons on a single day

**Stage 2 is restricted** water usage with a goal to achieve 35% water usage after the demand exceeds 3.3 million gallons for 5 consecutive days or 4.1 million gallons on a single day

**Stage 3 is severe** water shortage with a goal to achieve 42% water usage after the demand exceeds 4 million gallons for 5 consecutive days or 4.3 million on a single day

**Stage 4 is critical** water shortage with a goal to achieve 50% water usage when the treated water reservoir levels do not refill above 50% levels overnight

**Stage 5 is EMERGENCY** water shortage with a goal to achieve 60% water usage when the City Manager or his/her designee determines that a water supply is in an emergency state

Performance Measure	Council Goal	Dept Objective	20-21	21-22	22-23	2024 Goal
% of water produced by wells		2	31%	14%	15%	15%
% of wells inspected weekly		1	100%	100%	100%	100%

**- Groundwater -**  
**DEPARTMENT 78**  
**Objectives and Strategies**

**1. To maximize well water production for the City’s water operations with the least possible cost**

*Related to City Council Focus Element: Infrastructure Basics*

- Repair or rehab lower producing wells
- Replace worn pumps as needed

**2. Maintain safe drinking water sources for the City of Granbury**

*Related to City Council Focus Element: Service Delivery*

- Perform lab analysis of the water on a daily and monthly basis
- Adhere to TCEQ guidelines for water treatment
- Monitor and record flow data and chemical dosage on a daily basis

**3. Stay informed on changes of regulations for drinking water standards**

*Related to City Council Focus Element: Service Delivery*

- Employees must receive a minimum of 30 hours of training every 3 years

Positions	2021-22	2022-23	2023-24
Water Quality Technician	1	1	1
Utility Operator I	1	1	1
Utility Operator II	2	2	2
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>



	Actual 2021-2022	Budgeted 2022-2023	Actual	Adopted 2023-2024
<b>Groundwater</b>				
Personnel	225,007	285,440	285,809	315,690
Supplies & Maintenance	100,436	171,800	152,254	212,400
Services	160,952	290,300	148,854	213,800
Capital	11,000	35,000	53,400	-
<b>Total Groundwater</b>	<b>497,395</b>	<b>782,540</b>	<b>640,317</b>	<b>741,890</b>

## - Water Treatment - DEPARTMENT 79

### Mission Statement

To provide a safe drinking water for the City of Granbury.

### Description

The Water Treatment department is primarily responsible for producing safe and acceptable water in accordance with State and Federal health standards. The plant's personnel monitors bacteriological and physical properties of the water, responds to water quality inquiries and performs routine daily laboratory analysis. Phase II of the Water Treatment Plant was completed in the winter of 2020, bring the plant's total capacity to 5.0 MGD.

### Objectives and Strategies

#### 1. Maintain safe drinking water source for Granbury

*Related to City Council Focus Element: Service Delivery*

- Perform laboratory analysis of water on a daily basis
- Monitor treatment systems on a 24-hour basis via SCADA

#### 2. Stay informed on changes to regulations for drinking water standards

*Related to City Council Focus Element: Service Delivery*

- Employees must receive 30 hours of training every 3 years

#### 3. Maintain and update the City's water treatment facilities to meet regulatory requirements and the community's water-use needs

*Related to City Council Focus Element: Infrastructure Basics*

- Repair and replace damaged or inefficient pumps and valves



## - Water Treatment - DEPARTMENT 79

Performance Measure	Council Goal	Dept Objective	20-21	21-22	22-23	2024 Goal
% of water produced by plant		1	69%	86%	85%	85%
# Total Certifications		2	10	13	12	12
Class A (highest level)			4	4	4	4
Class B			0	0	2	2
Class C- Surface Water			2	2	3	3
Class C - Distribution			3	3	3	3
Class D (starting level)			1	4	0	0

*Plant operators are expected to achieve a Class D certification within the first 6-12 months of employment. The Granbury reverse osmosis WTP, a Class C operator (or higher) is required to be at the plant 5 days/week and on-call other days.*

ENTERPRISE FUNDS

Positions	2021-22	2022-23	2023-24
Water Treatment Superintendent	1	1	1
Water Treatment Foreman	1	1	1
Water Plant Operator I	6	6	6
Water Treatment Mechanic	1	1	1
<b>Total</b>	<b>9</b>	<b>9</b>	<b>9</b>

**BUDGET  
DETAIL  
PAGE 302**

	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b>Water Treatment</b>				
Personnel	607,419	683,629	682,021	757,170
Supplies & Maintenance	710,334	981,100	941,500	970,050
Services	575,898	688,000	628,713	756,000
Water Purchase	761,584	981,000	950,400	1,013,000
Capital	-	150,000	-	-
<b>Total Water Treatment</b>	<b>2,655,235</b>	<b>3,483,729</b>	<b>3,202,633</b>	<b>3,496,220</b>

# - Water Distribution -

## DEPARTMENT 82

### Mission Statement

To ensure the safe, efficient delivery of water to the City of Granbury.

### Description

The Water Distribution department is responsible for routine inspection of water distribution lines, installation of water taps, rehabilitation and replacement of damaged or inefficient water lines, fire hydrants and valves. The department assists in the inspection of new developments to ensure the safety and efficiency of the system. Additionally, the department strives to recognize, follow and meet all Environmental Protection Agency, Texas Commission of Environmental Quality and Safe Drinking Water Act regulations.

### Opportunities and Challenges

As our city and distribution system continues to grow in size and complexity, we are working to educate, train and retain operators who operate in often wet and muddy locations in every weather type and temperature to meet the growing needs and demands of the City. Currently, the City has over 148 miles of water lines, 6,600 connections and 1,100 fire hydrants.

### Objectives and Strategies

#### 1. Maintain the highest standard of water quality

*Related to City Council Focus Element: Service Delivery*

- Comply with EPA and TCEQ standards
- Every utility operator must earn and maintain at least one state issued license
- Operators must attain a Class A CDL
- Employees must receive 30 hours of training “per license” every 3 years to renew and maintain their licenses
- Inspect water distribution lines, valves, hydrants and other appurtenances



**2. Maintain service to customers and conserve water**

*Related to City Council Focus Element: Infrastructure Basics*

- Respond to waterline breaks within 30 minutes

**3. Maintain and update the City’s water distribution infrastructure**

*Related to City Council Focus Element: Infrastructure Basics*

- Repair or replace damaged or inefficient water lines
- Repair or replace damaged fire hydrants and valves
- Identify areas needing improvement, develop and implement solutions to address current problems, taking into account needs, years or possibly decades into the future.

Performance Measure	Council Goal	Dept Objective	20-21	21-22	22-23	2024 Goal
# of leaks investigated/ repaired		3	158	146	140	150

Positions	2021-22	2022-23	2023-24
Distribution/Collection Superintendent	1	1	1
Water Distribution Foreman	1	1	1
Utility Equipment Operator II	4	4	4
Utility Line Locator	1	1	1
<b>Total</b>	<b>7</b>	<b>7</b>	<b>7</b>



	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b>Water Distribution</b>				
Personnel	279,759	468,651	348,767	521,460
Supplies & Maintenance	105,385	125,100	103,598	157,800
Services	184,439	227,900	218,553	212,675
Capital	33,879	26,000	238,946	-
<b>Total Water Distribution</b>	<b>603,462</b>	<b>847,651</b>	<b>909,864</b>	<b>891,935</b>

# - Wastewater Treatment -

## DEPARTMENT 83

### Mission Statement

To ensure the health and safety of the City of Granbury through wastewater treatment services that are safe, efficient, cost effective and environmentally responsible.

### Description

The purpose and function of the Wastewater Treatment department is to treat spent water from the community containing the wastes from domestic, industrial or commercial use and the surface water runoff or groundwater which may enter the system through infiltration. The City's existing South Wastewater Treatment Plant has recently been upgraded to use an enhanced biological nutrient removal process and a membrane bioreactor process. These processes utilize the most advanced wastewater treatment technology currently available on the market, which treat the wastewater well beyond the requirements established by the State. The biological nutrient removal process removes organics and nutrients far beyond the capabilities of the previous wastewater treatment plant to such a low level that the treated wastewater effluent is clean enough to meet future regulatory limits for decades to come. The new membrane bioreactor process uses the same type of membrane filters as used at the advanced water treatment plant, which will give the City the ability to utilize the treated wastewater effluent for potable reuse in the future if ever needed. These treatment technologies will treat the wastewater well beyond state and federal requirements to ensure that Lake Granbury remain as pristine as possible as the City's primary water source.

### Objectives and Strategies

**1. Treat wastewater and return back to Lake Granbury**

*Related to City Council Focus Element: Service Delivery*

- Comply with TCEQ standards
- Perform lab analysis of wastewater on a regular basis

**2. Stay informed on changes to regulations for wastewater standards**

*Related to City Council Focus Element: Service Delivery*

- Employees must receive 30 hours of training every 3 years

**3. Operate the wastewater facilities in the most cost efficient manner possible while maintaining effluent quality**

*Related to City Council Focus Element: Infrastructure Basics*

- Repair and replace damaged or inefficient pumps and valves



# 2023-2024 ADOPTED BUDGET

Performance Measure	Council Goal	Dept Objective	20-21	21-22	22-23	2024 Goal
# samples analyzed meet or exceed TCEQ permit parameters		1	100%	100%	100%	100%
% of lift stations inspected weekly		3	100%	100%	100%	100%
# Total Certifications		2	<b>10</b>	<b>10</b>	<b>11</b>	<b>11</b>
Class A (highest level)			3	3	3	3
Class B			2	2	1	1
Class C			2	5	4	4
Class D (starting level)			3	0	3	3

Positions	2021-22	2022-23	2023-24
Wastewater Treatment Superintendent	1	1	1
Wastewater Treatment Foreman	1	1	1
Wastewater Lab Technician	1	1	1
Wastewater Plant Operator I	3	4	4
Wastewater Plant Operator II	5	4	4
Wastewater Plant Maintenance Tech	1	1	1
<b>Total</b>	<b>12</b>	<b>12</b>	<b>12</b>

ENTERPRISE FUNDS



	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b>Wastewater Treatment</b>				
Personnel	773,809	869,592	816,248	967,280
Supplies & Maintenance	285,809	295,100	278,414	324,100
Services	475,606	544,200	519,699	537,360
Capital	29,176	55,000	49,477	-
<b>Total Wastewater Treatment</b>	<b>1,564,400</b>	<b>1,763,892</b>	<b>1,663,838</b>	<b>1,828,740</b>

**- Wastewater Collection -**  
**DEPARTMENT 85**

**Mission Statement**

To ensure the health and safety of the City of Granbury through wastewater collection services that are safe, efficient, cost effective and environmentally responsible.

**Description**

The Wastewater Collection department maintains and rehabilitates the wastewater collection system through routine inspections of system facilities and restoration of broken or collapsed mains. The Department provides maintenance services including installation of wastewater taps; clearing blockages, jet cleaning, camera inspection of lines, identifying and correcting sources of Infiltration and Inflow (I&I). The City has 43 lift stations, 1,600 sanitary sewer manholes, and many miles of sewer mains flowing to the City’s wastewater treatment plant.

**Opportunities and Challenges**

As our city and collection system continues to grow in size and age, we are working to train our operators with new tools and technologies to meet growing needs and demands. We continue to utilize the data from the SCADA system to identify which areas are subject to I&I, allowing us to find and correct problems.

Retaining employees who must operate in every type of weather and temperature, in less than ideal conditions while performing less than glamorous duties with skill and dedication, is an ongoing challenge

Performance Measure	Council Goal	Dept Objective	20-21	21-22	22-23	2024 Goal
% of manholes inspected		1	50%	52%	51%	>50%
# feet of sewer pipeline replaced		1		1,900	1,983	2,000
% feet of sewer pipeline cleaned		1	61%	58%	14.5%*	>50%

\*% of sewer piped cleaned was significantly below goal in FY2022-2023 due to un filled positions

Objectives and Strategies

1. Maintain all public wastewater collection system lines in free-flowing condition

*Related to City Council Focus Element: Infrastructure Basics*

- Repair or replace damaged or inefficient equipment
- Repair or replace damaged manholes and sewer taps

2. Maintain the highest standard of wastewater collection

*Related to City Council Focus Element: Service Delivery*

- Every utility operator must earn and maintain at least one state issued license
- Employees must complete 30 hours of training every 3 years to renew and maintain their licenses
- Operators must attain a Class A CDL

3. Respond to customer requests regarding the collection system quickly and efficiently

*Related to City Council Focus Element: Service Delivery*

- Respond to work orders as soon as possible – depending on availability

Positions	2021-22	2022-23	2023-24
Utility Equipment Operator I	1	1	1
Utility Equipment Operator II	3	3	3
Administrative Assistant II	1	1	1
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>



	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b>Wastewater Collection</b>				
Personnel	175,045	267,142	179,336	315,590
Supplies & Maintenance	78,706	153,600	42,696	146,150
Services	95,338	175,400	107,710	167,480
Capital	185,408	3,235,000	329,154	-
<b>Total Wastewater Collection</b>	<b>534,496</b>	<b>3,831,142</b>	<b>658,896</b>	<b>629,220</b>

**- Electric -  
DEPARTMENT 80**

**Mission Statement**

To deliver reliable and cost effective electric power to the City of Granbury.

**Description**

Electric Distribution is responsible for maintenance, repair and construction of the Electric Distribution System. This consists of primary and secondary lines, transformers, and other electric system equipment. The City’s electric system is for distribution purposes only. The City does not generate any of its power. The City’s power purchase energy contract is with Constellation, a subsidiary of Exelon.

In addition, the Electric Department reviews plans for construction of new lines (overhead and underground), maintains lines and develops design specifications that meet all safety and construction requirements. The department installs and maintains street lights, security lighting systems, ball field and soccer field lights and the Hike & Bike Trail lights. Additionally, the Electric Department puts up all holiday lighting on the Square and hangs banners for various events on the Square. The department administrates a tree trimming maintenance program to minimize outages and prevent damage to electric distribution equipment and lines.

The City has elected not to opt-in to electric deregulation. As a public power utility company, the City is able to offer more competitive rates than the open market to all citizens and our service area.

**Opportunities and Challenges**

The City of Granbury Electric Department line crews build and maintain the electrical distribution system that provides reliable electric energy to our customers. This job requires knowledge, skills, training, teamwork and a 100 percent focus on safety. Some of the key challenges for the department faces remain the continuous need to upgrade and maintain the City’s distribution system as well as the rising cost of transmission and distribution. The City recently completed the 5-Year Electric CIP project and made improvements to the City’s distribution system to improve the system and enhance service quality and reliability to all City electric customers.

Performance Measure	Council Goal	Dept Objective	20-21	21-22	22-23	2024 Goal
Average time to restore power		1	45 Minutes	50 minutes	45 minutes	40 minutes
% of outages caused by trees		2	0%	0%	5%	0%

Objectives and Strategies

1. Deliver reliable and cost-effective electric power to the community

Related to City Council Focus Element: Service Delivery

- Maintain lines and equipment as needed
- Upgrade lines on an annual basis using a selected contractor after an annual bid process

2. Minimize electric power outages

Related to City Council Focus Element: Infrastructure Basics

- Strive to respond to work orders within a (48) forty-eight hour window
- Have 2 employees on call every night, but all employees are available in the event of a major storm event.
- Current response time for afterhours calls is (30) thirty minutes

3. Improve the aesthetics of the electric utility infrastructure

Related to City Council Focus Element: Infrastructure Basics

- Strive to continuously update infrastructure based on available funding

Positions	2021-22	2022-23	2023-24
Electric Distribution Supervisor	1	1	1
Senior Lineman	2	2	2
Lineman- First Class	1	1	1
Lineman- Second Class	2	2	2
Groundman	1	2	2
<b>Total</b>	<b>7</b>	<b>8</b>	<b>8</b>



	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b>Electric</b>				
Personnel	716,402	934,578	709,866	1,108,060
Supplies & Maintenance	211,935	225,800	245,757	256,200
Services	388,829	1,022,700	1,004,051	262,200
Electric Power Purchase	5,022,702	5,345,000	5,258,327	5,305,000
Capital	163,109	-	110,623	-
<b>Total Electric</b>	<b>6,502,977</b>	<b>7,528,078</b>	<b>7,328,624</b>	<b>6,931,460</b>



# **AIRPORT FUND**

This fund was established for the on-going operations associated with the public aviation facilities at the Granbury Regional Airport. The major revenues are derived from aviation fuel and hangar rentals. Besides personnel, major expenses are for aviation fuel purchases and maintenance. Capital improvements for the airport are funded primarily through grants from Texas Department of Transportation (TxDOT) and the Federal Aviation Administration (FAA).

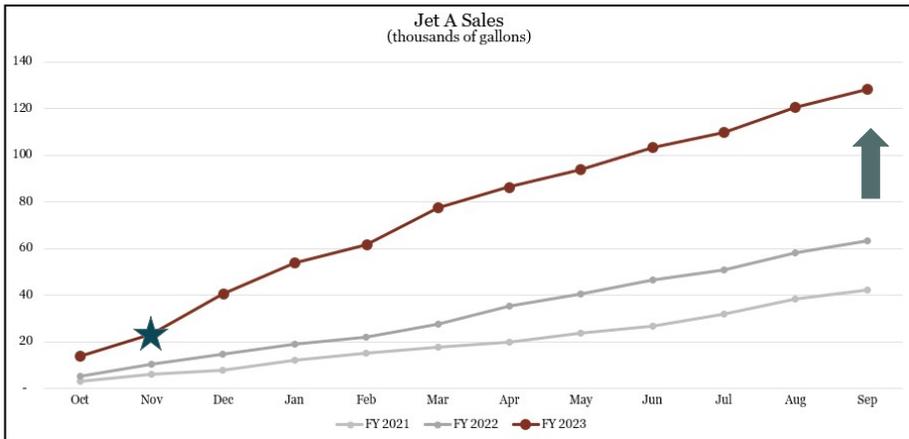
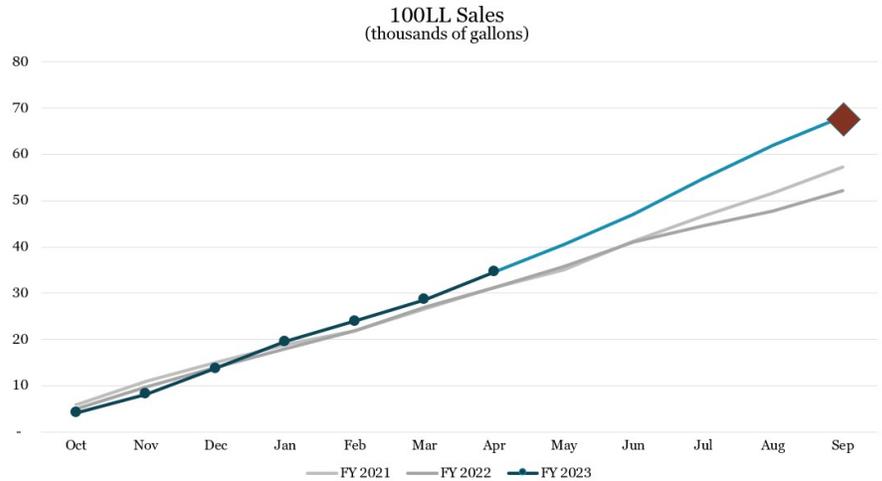
# Airport Fund Revenue



	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b>Revenues</b>	-	-	-	-
Aviation Fuel	823,251	1,077,500	1,266,362	1,230,000
Hangar Rent	350,060	334,000	330,670	310,000
Building Lease	-	9,000	9,960	10,000
Leases of City Property	30,250	30,200	40,187	40,000
Interest Income	16,766	114,937	156,571	39,260
Other Revenues	13,306	3,000	8,127	5,000
From Fund Balance	-	1,605,000	-	-
Interfund Transfers	1,253,294	2,932,938	2,932,938	
Intergovernmental Revenue	73,289	200,000	-	50,000
<b>Total Revenue</b>	<b>2,560,216</b>	<b>6,306,575</b>	<b>4,744,815</b>	<b>1,684,260</b>

ENTERPRISE FUNDS

100LL sales are slightly higher than prior years. Budgeted revenue increases as based on an increasing cost/gal.



Phase III of the Airport Expansion, a new 5,200' runway, was opened on November 3, 2022

Since the new runway's opening, Jet A sales *per gallon* have increased 134% FY 2023, compared to FY 2022

# - Airport -

## DEPARTMENT 17

### Mission Statement

To provide world class customer service and airport facilities for both our general aviation and corporate customers while supporting economic development for our City and region.

### Description

The City of Granbury Regional Airport continues to provide world class customer service to the flying public. There are almost 100 aircraft that call Granbury Regional their home. Our airport also averages over 85 arrivals and departures each day. The airport team handles the day-to-day operations of the Airport that include both 100LL and Jet-A fuel services. Many of our customers tell us we are “The Friendliest Little Airport in Texas.”

The Airport Director is responsible for obtaining and coordinating AIP and CIP grants from the FAA and TxDOT Aviation Division for improvements and maintenance. Airport Operations manages the airport daily activities, hangar leases and airport-owned facilities.

### Opportunities

- Continued Council Support
- Runway construction project was completed in 2023 and the FBO is still under construction
- Land lease opportunities for hangar construction
- Seek the best possible fuel suppliers
- Implementing a new Economic Development Business and Marketing Plan

### Challenges

- Maximize available Grant funding
- Obtain funding in support of a new taxiway, jet ramp, and FBO
- Funding and building new hangar space to support the demand of a longer runway and the business that will follow
- Foster a culture of motivated individuals who work together to achieve the organization’s Vision.

## - Airport - DEPARTMENT 17

### Objectives and Strategies

#### 1. Manage the Airport in a safe and efficient manner

*Related to City Council Focus Element: Economic Development*

- Attract Corporate and GA Aviation business, driving revenue and economic development
- Obtain Military Fuel Contracts after the new FBO is complete
- Improve and expand current facilities, complete the new runway, taxiway, jet ramp, FBO and fuel farm
- Increase existing land lease opportunities
- Remain active in NCTCOG and General Aviation organizations

#### 2. Provide a safe and secure facility

*Related to City Council Focus Element: Infrastructure Basics*

- Inspect and maintain runway, taxiway and navigational aids per policy and procedure
- Comply with all Federal and State mandates, i.e. EPA and TCEQ
- Begin fencing and gating along Airport perimeter

#### 3. Provide the highest quality customer service

*Related to City Council Focus Element: Service Delivery*

- Maintain FBO open hours of 7:00 a.m. to 7:00 p.m. daily, every day
- Safe and Professional marshaling of aircraft on and off the Terminal Apron
- Meet and greet personally as the customer arrives, "Welcome to Granbury!"
- Take care of luggage and carry-ons and take them to their vehicle
- Smile and be friendly, the Airport is the gateway to the Granbury community

#### 4. Maximize all state and federal grants available

*Related to City Council Focus Element: Infrastructure Basics*

- Work with TxDOT Aviation to achieve our goals and objectives
- Develop a business plan that effectively manages the \$100,000 90/10 Routine Airport Maintenance Program

**- Airport -**  
DEPARTMENT 17

Performance Measure	Council Goal	Dept Objective	20-21	21-22	22-23	2024 Goal
% of RAMP grant used		4	100%	83%	97%	100%

Positions	2021-22	2022-23	2023-24
Airport Director	0	1	1
Airport Manager	1	0	0
Airport Supervisor	0	0	1
Part-Time Airport Attendant	5	5	5
<b>Total</b>	<b>6</b>	<b>6</b>	<b>7</b>



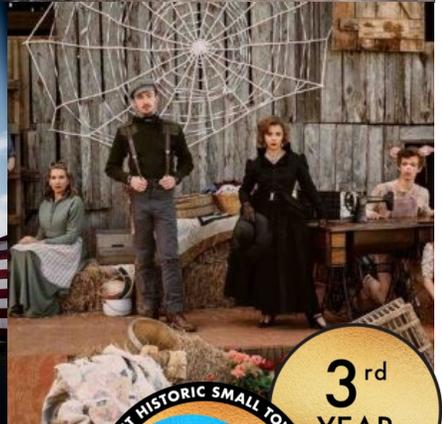
	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
Personnel	192,575	223,847	222,303	334,750
Cost of Fuel for Resale	646,049	885,500	856,631	960,000
Supplies & Maintenance	16,699	26,020	18,636	33,100
Services	91,943	173,708	142,405	186,410
Grant-Funded Expenses	28,587	165,000	97,466	100,000
Shared Allocation	56,541	47,000	47,000	70,000
Capital	867,804	101,000	(164,151)	
<b>Total Expenditures</b>	<b>1,900,198</b>	<b>1,622,075</b>	<b>1,220,289</b>	<b>1,684,260</b>



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# **TOURISM FUND**

The Tourism Fund is a Special Revenue Fund which derives a majority part of its revenue from Hotel Occupancy Taxes. This tax is levied on persons using hotel, motel or bed and breakfast rooms in the City of Granbury. The City currently imposes a tax of 7% of the price paid for a room.

*Revenue from the municipal hotel occupancy tax must directly enhance and promote tourism and the convention and hotel industry.*

*According to the Texas Tax Code, Section 351.101, the City Council may contract with another governmental entity or private organization and delegate to them the responsibilities for the management or supervision of programs and activities funded with revenue from the hotel occupancy tax.*

# Tourism Fund Revenues

**BUDGET  
DETAIL  
PAGE 313**

	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
Hotel Occupancy Tax	1,132,517	956,300	1,087,725	1,000,000
Langdon Center	24,008	17,000	22,939	7,000
Conference Center	418,683	458,000	549,531	528,000
Opera House	45,000	45,000	45,000	72,900
Interest Income	5,342	6,800	25,478	-
Use of Fund Balance				125,400
Other Revenues	16,660	10,000	17,788	19,000
Internal Fund Transfers	544,714	660,720	627,720	572,976
<b>Total Revenues</b>	<b>2,186,923</b>	<b>2,153,820</b>	<b>2,376,180</b>	<b>2,325,276</b>

## Revenues

### By Type

Fiscal Year 2023-2024



OTHER FUNDS

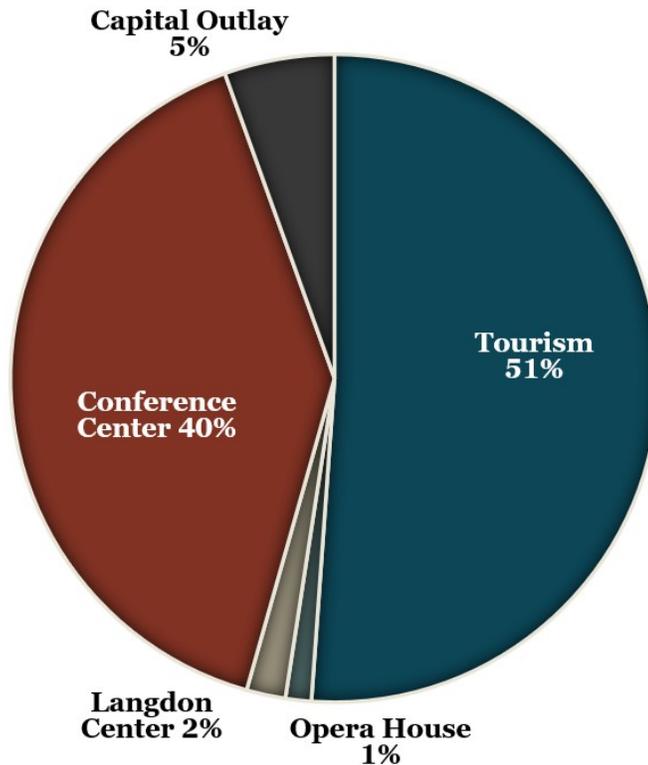
# Tourism Fund Expenditures

	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
Tourism	948,635	1,072,766	1,033,461	1,166,884
Conference Center	762,434	869,554	850,835	915,692
Opera House	33,166	42,600	36,618	72,900
Langdon Center	40,920	68,900	37,294	44,400
Capital	17,390	100,000	89,642	125,400
<b>Total Expenditures</b>	<b>1,802,545</b>	<b>2,153,820</b>	<b>2,047,850</b>	<b>2,325,276</b>

## Expenditures

### By Department

Fiscal Year 2023-2024



## - Tourism - DEPARTMENT 14



### Mission Statement

To Promote and market Granbury as a premier leisure and meeting destination for the purpose of positively impacting the city’s economy— “The Celebration Capital of Texas”

### Description

The Tourism department partners with hotels, bed & breakfasts, restaurants and retailers to promote the city as an outstanding destination for leisure, business, conferences and other activities. The department coordinates advertising and public relations for the city and even hosts journalists throughout the year, giving them an excellent Granbury experience.

### Opportunities and Challenges

#### *Tourism Marketing Targets Opportunities*

- Market Best Historic Small Town in America 3 Years in a Row
- Promote Granbury’s Recognition, Designations & Awards
- Lake Granbury Conference Center Groups
- Girlfriend Weekends, Wedding Parties, Reunion Groups
- Lake, Outdoor & Recreational Tourism Growth
- Art Tourism
- Tourism Advocacy – Strong Partnerships with Stakeholders

#### *Tourism Challenges*

- Promoting tourism during the weekdays to businesses and educational groups
- Promoting tourism in the non-peak seasons
- Nuclear Outage creates shortfall on hotel rooms



## Objectives and Strategies

### 1. Stakeholder Advocacy

*Related to City Council Focus Element: Citizen Involvement*

- Monthly lodging association meetings, weekly Rise & Grind, Foodie Trail opportunities, Visitor Servicing (Welcome bags, hosting welcome to Granbury events), New Friends of Tourism Event during National Travel Tourism Week and Mayor’s Tourism Proclamation.
- V.I.P. (Visitor Information Professional) Volunteer ambassadors
- Visitor center, orientations and familiarization tours

### 2. New tourism opportunities – Competitive position

*Related to City Council Focus Element: Tourism Development*

- Lake/Recreation tourism, relocation tourism, eco-tourism and associations
- Music Friendly Designation

### 3. Tourism Retention– Tourism Servicing

*Related to City Council Focus Element: Tourism Development*

- Enhance the visitor experience
- Trolley, transportation and parking support
- Welcome Bags

### 4. Support, Grow and Develop new events

*Related to City Council Focus Element: Tourism Development*

- Funding grant program
- Partnership with Transit System to provide shuttle services

Positions	2020-21	2022-23	2023-24
Convention & Visitors Bureau Director	1	1	1
Group & Leisure Travel/Event Coordinator	1	1	1
CVB Sales Manager / Assistant Director	1	1	1
Part-Time Visitor Information Specialist	5	5	5
Trolley Driver ( <i>FTE Equivalent</i> )	1	1	1
<b>Total</b>	<b>9</b>	<b>9</b>	<b>9</b>

# TOURISM EXPENDITURES

Performance Measure	Council Goal	Dept Objective	20-21	21-22	22-23	2024 Goal
Facebook- "Visit Granbury" Likes		1		25,071	28,853	29,000
# of website pageviews- "visitgranbury.com"		1	653,052	804,655	766,294	900,000
Individual Hits*					263,611	
Clicks on Pages*					6,372	
Scrolls on Page*					140,983	
# marketing awards received (See List Below)		2	11	14	15	15

*New Website Statistics (Sept 2023 only) : \*Google transitioned from global analytics to GA4 during the year. More data will be available moving forward such as how many clicks, scrolls, etc.*

**2023 Awards:**

- 10 Ray Cammack Awards for Marketing Excellence at Texas Association of Fairs & Events
- Texas Travel Awards People's Choice Best Destination for Foodies
- Granbury designated "Celebration Capital of Texas" by the Texas Legislature
- Became 40th Music Friendly Certified Community
- Granbury Cultural District designated through the Texas Commission on the Arts

OTHER FUNDS



	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b>Tourism</b>				
Personnel	431,500	472,444	484,286	511,310
Supplies & Maint	69,832	75,150	68,687	107,564
Services	369,557	422,322	388,322	440,260
Community Contributions	77,746	102,850	92,166	107,750
<b>Total Tourism</b>	<b>948,635</b>	<b>1,072,766</b>	<b>1,033,461</b>	<b>1,166,884</b>



On June 11, 2023, Governor Greg Abbott signed a joint House/Senate resolution during the 88th Texas Legislature - Designating Granbury, TX the official Celebration Capital of Texas; recognizing the wide array of special events, and celebrations, both time-honored and new, that add greatly to the city's distinctive charm and sense of community both residents and visitors have come to enjoy.

Locals live here because Granbury is alive with events and activities year-round. Visitors come to Granbury to Celebrate everything! ! Festivals, history, patriotism, arts and culture, music, culinary, nature and recreation, lake activities, and even monarch butterflies. Add in girlfriend weekends, family reunions, weddings, conventions, car shows, and more. We welcome YOU to celebrate your exciting events in Granbury!

# - Conference Center -

## DEPARTMENT 19

### Mission Statement

The primary objective of the Lake Granbury Conference Center is to create maximum hotel occupancy and increase occupancy tax within the city. We encourage the use of the Lake Granbury Conference Center for events ranging from meetings, social events, corporate and convention groups. The Lake Granbury Conference Center is a primary community asset.

### Description

Lake Granbury Conference Center (LGCC) overlooks beautiful Lake Granbury and sits only blocks from the historic downtown square. LGCC is a 20,000-square-foot facility owned and operated by the City of Granbury and is part of the tourism effort. It offers meeting and banquet space with State-of-the-art audio/visual services and internet access combined with a nearby boardwalk and a white sand beach making this venue a unique experience for conventions, corporate retreats, reunions or weddings. The Conference Center operates year-round, hosting around 165 events each year. The venue has 112 parking spaces and 4 handicap parking spaces available for use. Parking lot overflow is across the street at Hewlett Park with transportation options available.

### Opportunities and Challenges

The LGCC staff has worked diligently to turn a previous challenge into an opportunity by identifying and booking mid-week business and groups that include overnight hotel stays. Positioning the Lake Granbury Conference Center as the premier meeting space in Granbury and the region. Group confidence has returned, and bookings are increasing, including mid-week business. The market segments of the conference center have grown into a predominately meeting conference venue (conferences, meetings, trainings) vs. leisure groups (weddings, reunions) by design and partially due to the addition of numerous wedding venues. The building layout is very good for mid-size meetings and conferences and the LGCC is focusing on this segment.

The LGCC is positioned very well for mid-sized corporate and non-profit fundraising galas and events. Size capacity can sometimes be a challenge for larger groups and is number one reason for any lost business. Groups requiring larger footprints or tradeshow spaces can sometimes be a challenge in securing larger conventions. However, the LGCC has been very successful in targeting groups in the small to medium size capacity especially regional and district meetings. Most of which bring hotel rooms.

Considerations must be given to logistics of the facility. The meeting rooms on the second floor can accommodate 250 attendees, yet we are limited to one elevator in the building. The facility can hold several hundred people, but there are 105 parking spaces, with four (4) designated for the disabled. The staff works closely with the Hilton Garden Inn to share parking when possible. There is overflow parking available across Pearl Street at Hewlett Park, (the walking distance can be off-putting to some meeting planners). To minimize these challenges, the conference center offers groups complimentary tram/trolley service during conventions. This has provided good results for a solution to meeting group needs. The additional trolley service to area hotels supports the hotel matrix in place to incentivize groups for booking the center.

The age of the building creates opportunities to modernize and remodel as budget allows with group market segment requirements in mind, the conference center continues to upgrade. New interior paint, complete outside building power-washed, new glass panels replaced in roll up garage doors facing the lake, new front fountain redesigned and constructed, and new Way Finder signage budgeted to be installed.

The professional and hospitable LGCC staff works closely with meeting planners, along with the tourism department to minimize any challenges and offer solutions. Offering booking incentives and discounts for hotel room nights stays through the Matrix Program, group servicing such as group welcome bags, signage, and transportation options with the tram/trolley.

Visit Granbury and the LGCC work as a team to locate and prospect business and have exceptional relationships with area stakeholders. The team assist with hotel bookings through the RFP Process, site tours, planning meetings and post event recaps. The benefits of the combined resources and shared advertising and marketing budgets between these departments offer great benefits in the sales and marketing efforts. The LGCC has a full-time sales executive whose focus is increasing group business, retention, and revenue generation.

## Objectives and Strategies

### 1. Provide excellent service to clients before and during events at the conference center

*Related to City Council Focus Element: Service Delivery*

- Properly staff events to provide a high quality of service
- Research the client’s needs prior to event via email, phone or in person and adjust as necessary to accommodate client
- Use Social Tables cloud-based program to create room set- ups (table layouts and seating charts) for client to view in 3D and get client to approve prior to event
- Order adequate supplies ahead of event, supplement as necessary (even in emergencies), to meet client’s needs
- Accommodate schedule exceptions whenever possible (early or late hours)
- Solicit feedback via survey forms and web submissions for improvement of service levels
- Constant upkeep of the facility for cleanliness and appearance
- Conduct ongoing customer service training with the LGCC Team

### 2. Continue to provide current technology and up-to-date facilities and amenities for events

*Related to City Council Focus Element: Service Delivery*

- Cross-train staff on each job description

## - Conference Center - DEPARTMENT 19

**3. Shared advertising and media opportunities with merging department advertising. Visit Granbury and the LGCC work together on a targeted advertising, promotions and use of social media approach**

Related to City Council Focus Element: Tourism Development

- Utilize social media to promote the LGCC, the kinds of events it can host and the level of customer service provided by staff
- Work collaboratively with tourism efforts including convention bids, work with stakeholders of lodging facilities to develop promotions that encourage bookings of events that include overnight stays
- Utilize Trolley Transportation options for group transportation needs between hotel properties and create partnership with the Transit System.

Performance Measure	Council Goal	Dept Objective	20-21	21-22	22-23	2024 Goal
Facebook- "Lake Granbury Conference Center" Likes		3	2,828	3,673	3,994	4,000
Instagram Followers		3	*	314	414	450
# website visits- "lakegranburyconferencecenter.org"		3	12,419	15,168	20,369 <sup>†</sup>	16,000

\* LGCC did not have a dedicated Instagram page before FY22

<sup>†</sup> no analytics recorded from 1/7/23 - 3/27/23

Positions	2020-21	2022-23	2023-24
Conference Center Manager	1	1	1
Sales Executive	1	1	1
Event Coordinator	1	1	1
Guest Services Coordinator	1	1	1
Event Attendant	1	1	1
Part-Time Group Technician	1	1	1
Bartenders ( <i>FTE Equivalent</i> )	1	1	1
<b>Total</b>	<b>7</b>	<b>7</b>	<b>7</b>

**BUDGET  
DETAIL  
PAGE 318**

	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b>Conference Center</b>				
Personnel	346,600	404,804	391,145	439,440
Supplies & Maintenance	120,212	98,700	102,630	114,177
Services	278,233	366,050	365,216	362,075
Capital	17,390	50,000	41,845	125,400
<b>Total Conference Center</b>	<b>762,434</b>	<b>919,554</b>	<b>900,835</b>	<b>1,041,092</b>



OTHER FUNDS

**- Opera House -**  
DEPARTMENT 16

*BUDGET  
DETAIL  
PAGE 316*

	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b>Opera House</b>	-	-	-	-
Supplies & Maintenance	16,643	26,900	21,011	11,000
Services	16,523	15,700	15,607	18,400
Capital	-	-	-	43,500
<b>Total Opera House</b>	<b>33,166</b>	<b>42,600</b>	<b>36,618</b>	<b>72,900</b>

This department handles the routine maintenance for the Opera House. For major repairs and capital purchases, see the Granbury Historic Properties Fund (Page 184)

OTHER FUNDS



The Granbury Opera House was erected in 1886. Activities were originally held on the second floor, above a saloon and saddle shop. The curtain fell on the Opera House in 1911 and was then operated as a grocery store. In 1975, the Granbury Opera Association restored and reopened the building. The City of Granbury then purchased the building in 2012 and painstakingly renovated it further. The City leases the building to the Granbury Theater Company where 8-10 major productions occur annually.



**- Langdon Center -**  
DEPARTMENT 18



	Actual 2021-2022	Budgeted 2022-2023	Actual 2022-2023	Adopted 2023-2024
<b>Langdon Center</b>	-			
Supplies & Maintenance	4,788	8,100	4,370	10,000
Services	36,131	35,800	35,126	34,400
Services	-	75,000	47,797	-
<b>Total Langdon Center</b>	<b>40,920</b>	<b>118,900</b>	<b>87,294</b>	<b>44,400</b>

This department handles the routine maintenance for the buildings at the Langdon Center, including the Gordon House, Chapel and Rock House. (Page 184)



OTHER FUNDS

# GRANBURY HISTORIC PROPERTIES FUND

Granbury Historic Properties Corporation was established in September 2009 to assist the City in acquisition and control of Historical properties deemed important to the growth and development of the City. This entity is considered a government entity as it is a component of the City of Granbury.

## **2022-2023 Board of Directors:**

Chris Coffman	§	President
Mitch Galvan	§	Vice President
Rick Crownover	§	Secretary

# Granbury Historic Properties Revenues

BUDGET  
DETAIL  
PAGE 325

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
Interest Income	544	-	5,382	-
Use of Fund Balance	-	117,500	-	-
Miscellaneous Income	401,000	-	-	-
<b>Total Other Revenue</b>	<b>401,000</b>	<b>117,500</b>	<b>-</b>	<b>-</b>
Transfer from General Fund	40,000	40,000	40,000	40,000
<b>Total Revenues</b>	<b>441,544</b>	<b>157,500</b>	<b>45,382</b>	<b>40,000</b>

The Granbury Historic Properties Fund receives a transfer from the General Fund each year. This is a pass thru transfer for the revenue received by the City for the rental of the Opera House from the Granbury Theater Co.

# Granbury Historic Properties Expenditures

BUDGET  
DETAIL  
PAGE 325

OTHER FUNDS

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Services</b>				
Grant Funding	-	42,500	41,939	-
Loan Payment	187,471	40,000	-	-
Miscellaneous Fees	27,103	-	-	40,000
<b>Total Services</b>	<b>214,574</b>	<b>82,500</b>	<b>41,939</b>	<b>40,000</b>
<b>Capital Outlay</b>				
Furniture & Fixtures	-	-	-	-
Property Improvements	-	75,000	35,000	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>75,000</b>	<b>35,000</b>	<b>-</b>
<b>Total Historical Properties</b>	<b>214,574</b>	<b>157,500</b>	<b>76,939</b>	<b>40,000</b>

During FY2022, Granbury Historic Properties sold a building originally purchased with the Opera House loan and used the proceeds to pay off the debt. The remaining funds have rolled into fund balance.



# **CAPITAL IMPROVEMENTS FUNDS**

The City of Granbury established two Capital Improvement Funds for Fiscal Year 2024. One fund will be for General capital improvements funded by the General and Tourism funds. The other improvement fund will be for Enterprise-type improvements, funded by the Utility and Airport Funds.

## Capital Improvements

A Capital Improvement Program is a schedule of public physical improvements to be constructed with estimated resources available to finance the projected expenditures.

Capital Improvements are any expenditure of public funds for the purchase, construction, rehabilitation, replacement or expansion of the physical assets of the community when the project is relatively large in size, expensive (the City's capital threshold is \$5,000), long-term and permanent. Some common examples include streets, fire stations, water and sewer lines and fire engines. Capital expenditures are financed from a variety of sources to include long-term and short-term debt, current revenues, and grants from other governmental entities and donations from foundations, businesses, individuals and non-profit organizations. A detailed listing of financing methods can be found on the following pages.

### Functions of a Capital Improvement Program

- Estimating capital project requirements, budgeting priority projects and developing revenue sources for proposed improvements
- Scheduling all capital projects over a fixed period with the appropriate planning implementation and informing the public of projected capital improvements
- Coordinating the activities of various departments in meeting project schedules
- Monitoring and evaluating the progress of capital projects

### Capital Improvements Policy

The City of Granbury prioritizes the funding of capital projects on the basis of a Capital Improvements Plan. The functions of the Capital Improvement Plan are as follows:

- Estimating capital project requirements
- Scheduling all capital projects over a fixed period with appropriate planning and implementation
- Budgeting priority projects and developing revenue sources for proposed improvements
- Coordinating the activities of various departments in meeting project schedules
- Monitoring and evaluating the progress of capital projects
- Informing the public of projected capital projects

The following questions are considered when justifying a project:

- What is the relationship of the project to the progress of the entire city?
- Is the project part of a large program? How does it relate to the goals of the program?
- How many citizens will be helped by it? How many citizens will be harmed or inconvenienced if the project is not considered?
- Will it add to the value of the surrounding area? Will it increase the valuation of local property?
- Will it increase efficiency or performance of a service? Will it reduce the on-going costs of a service or facility?
- Will it provide a service required for economic development of the community? What improvements would be of the most value in attracting commercial and industrial firms?
- Is the project required to complete or make fully usable a major public improvement?
- Will rapid urban growth in the area of the proposed project increase the costs of land acquisition if the project is deferred?
- Is the project well identified by the citizens? Does it have established voter appeal?
- Is the project needed to protect public health or safety?

## Methods of Financing Capital Improvements Projects

### Certificates of Obligations

Certificates of Obligations are issued with limited revenues pledged by the water, sewer and electric systems.

### Donations

Donations are periodically received, by the City, from individuals, businesses, foundations and non-profit organizations.

### Earmarked Funds

With Earmarked Funds, monies are accumulated in advance or set aside for capital construction or purchase. The accumulation may result from surplus of earmarked operational revenues or sale of capital assets.

### Fleet Replacement Fund

The Fleet Replacement Fund will be funded through transfers from other funds, interest revenue, and sale of City assets. The purpose of the Fleet Replacement Fund is to ensure that adequate funds are available to purchase vehicles and equipment, to stabilize budgeting for major purchases, and to provide a systematic, citywide approach to procurement and disposition of the fleet. The goal is to provide sufficient cash flow for annual purchases. The annual transfer to this fund will be determined by dividing the anticipated future replacement costs of the asset by the anticipated life of each vehicle and piece of equipment for each department.

# 2023-2024 ADOPTED BUDGET

## **Enterprise Funds**

Enterprise Funds are established from the delivery of specific services – where money paid to administer the services and the expenses (as a result of providing services) are accounted for separate from the general fund budget of the City.

## **General Fund**

General Fund is the financing of improvements from revenues such as general taxation, fees and service charges.

## **General Obligation Bonds**

With General Obligation bonds, the taxing power of the jurisdiction is pledged to pay interest and retire the debt. General Obligation Bonds can be sold to finance permanent types of improvements such as municipal buildings, streets and parks and recreation facilities. Voter approval is required.

## **Revenue Bonds**

Revenue Bonds frequently are sold for projects that produce revenues, such as water, sewer and electric systems. Voter approval is not required.

## **Special Assessments**

Public works that benefit particular properties may be financed more equitably by special assessments (i.e., paid by those who directly benefit).

## **State and Federal Grants**

State and Federal Grant-in-Aid programs are available for financing a number of programs. These may include streets, water and sewer facilities, airports, parks and playgrounds. The costs of funding these facilities may be borne completely by grant funds or a local share may be required.

# GENERAL CAPITAL PROJECTS FUND

The General Capital Project Fund will be established in FY 2023-2024 and is an internal service fund that is responsible for the acquisition and/or replacement of General Capital Assets and Projects. This fund is financed through transfers from City departments. This General Project Fund covers both General, Tourism and Granbury Historic Properties Funds. The Enterprise Capital Projects Fund accounts for capital item purchased for the Utility and Airport Funds. Assets classified as “Fleet” are still purchased from the Fleet Replacement Fund.



Model 74015 shown with 60" deck



# General Capital Improvements

GENERAL FUND  
FISCAL YEAR 2023-2024

CAPITAL IMPROVEMENTS

Description	Source of Funds	Amount
<b>Technology</b>		
Secure Building Access Control/Cameras	Fund Balance	75,000
IT Infrastructure Sinking Fund	Fund Balance	100,000
Pole-Mounted Security Cameras	Fund Balance	28,000
GIS Conversion to City-Hosted	Fund Balance	200,000
PEG* Equipment	PEG Reserves	25,000
<b>Community Development</b>		
2024 Comprehensive Plan Update (Part I of II)	Fund Balance	115,000
<b>Public Safety</b>		
DigiTicket (Digital Ticket Writer Program)	Fund Balance/Tech Reserves	113,000
Evidence Fuming Chamber	Fund Balance	9,000
FLOCK Safety Cameras	Fund Balance	33,500
<b>Streets</b>		
Street Improvements (Old Acton Hwy / Calinco)	Fund Balance	1,019,400
Streets Paint Sprayer	Fund Balance	10,000
<b>Fleet Maintenance</b>		
Air Compressor	Fund Balance	22,300
<b>Building Maintenance</b>		
City Hall HVAC Motorized Damper Upgrade	Fund Balance	14,000
<b>Park Improvements</b>		
Lambert Branch Park Playground Expansion	Park Donations/ Fund Balance	160,000
Swimming Pool Refinish	Fund Balance	60,000
Mower Replacement Program	Fund Balance	10,300
<b>Total General Capital</b>		<b>1,994,500</b>

PEG\* - Public Educational & Government

# General Capital Improvements

**Secure Building Access Control/Cameras**– Adding cameras and badge-access to the Service Center, Airport and Conference Center. This aligns with the City’s Physical Security Plan. City Hall and Police Station were updated during FY 2023.

**IT Infrastructure Sinking Fund**– IT infrastructure has increased in cost and importance to daily operations. Therefore, the City will start a sinking fund in order to set aside funds each year for these future large purchases.

**Pole-Mounted Security Cameras** – Three cameras to place around City Parks to help in crime prevention and investigations.

**GIS Conversion to City-Hosted** – Upgrading the City’s current GIS technology from a limited 4 user platform to one with unlimited desktop users and 50 online user profiles. This will also achieve greater integration across all City software, including utilities, development and public safety.

**PEG\* Equipment** – Upgrade 10 wireless mics in the City Council Chambers

**2024 Comprehensive Plan Update (Part I of II)** - In FY 2023, the City budgeted to start the comprehensive plan. The plan is intended as a forward thinking, guide for the City. With the recent rapid development and population changes, the document needs to be revisited from its original adoption in 2016 to assess whether its policies support Granbury's continued regional presence. During FY23, other projects were addressed in order to better prepare for the start of developing the Comprehensive Plan. The funds originally budgeted to start this project will be set aside and re-budgeted in FY24.

**DigiTicket (Digital Ticket Writer Program)**- Currently, Granbury traffic citations are handwritten and given manually to the Municipal Court. These electronic citation writers will allow for faster citation processing and get officers off the side of the road, faster. Court Technology reserved funds can be used to off-set this capital expenditure as it benefits the entire citation process.

**Evidence Fuming Chamber**– Upgrade the current portable evidence chamber to a large super glue chamber with a fan and filtration system.

**FLOCK Safety Cameras**– Included in the FY23 budget, the City purchased 22 FLOCK cameras to be installed at various highway intersections to read license plates. For the FY24 budget, 4 additional locations will be added to the system.

# General Capital Improvements

**Street Improvements (Old Acton Hwy / Calinco)**- As part of a 7 year Street Improvement plan, the City has identified Old Acton Hwy and Calinco for improvements during FY24

**Streets Paint Sprayer**- Upgrade the City's current single sprayer to an airless line striper to help improve the job of painting fire lanes, parking lots, curbs and roadways.

**Air Compressor**- Upgrade the City's 30+ year old air compressor with a 20 hp 200 gallon horizontal 3 phase air compressor for the fueling station and the shop's tools.

**City Hall HVAC Motorized Damper Upgrade**- Provide and install (5) MPA 3/4 motorized HVAC dampers, 8" duct probe with thermostat, wiring, programming, and graphics for the City Hall HVAC system. The system contains 40 dampers and this will be a rolling upgrade over 5 years until they are all changed out.

**Lambert Branch Park Playground Expansion**- Installing a playground structure, concrete border, rubber mulch fall zone material at Lambert Branch Park. The City has about \$80,000 available in Park Donation funds to use toward this project.

**Swimming Pool Refinish**- Re-plaster entire surface of pool, replace existing tile, replace main drain grates and rings at the Dana Vollmer Municipal Swimming Pool. The pool was last replastered in 2006.

**Mower Replacement Program**- Replacement of an older 52" mower in the parks department to keep up with aging equipment.

## - SOURCE OF FUNDS -

Fund Balance: During FY2023, the interest rates increased while the City maintained healthy reserve balances. This created a surplus of interest income in the General Fund above what was originally budgeted in the FY2023 operating budget. The City plans to ear-mark that surplus in FY2023 and use that Fund Balance during FY2024 for capital projects.

# General Capital Improvements

Description	Source of Funds	Amount
<b>Conference Center</b>		
Replace 7 TV Monitors	Fund Balance	18,000
Paint Upstairs	Fund Balance	20,000
Replace Tables & Carts	Fund Balance	37,400
Lighting Plan- Phase I	Fund Balance	50,000
<b>Total Tourism Capital</b>		<b>125,400</b>

**Replace 7 TV Monitors-** Replace the seven monitors around the lobby of the conference center. Includes software to allow for different messages to display on each monitor to use as scrolling or “way-finding” signs.

**Paint Upstairs-** Paint the upstairs walls at the conference center to match downstairs and refresh the look

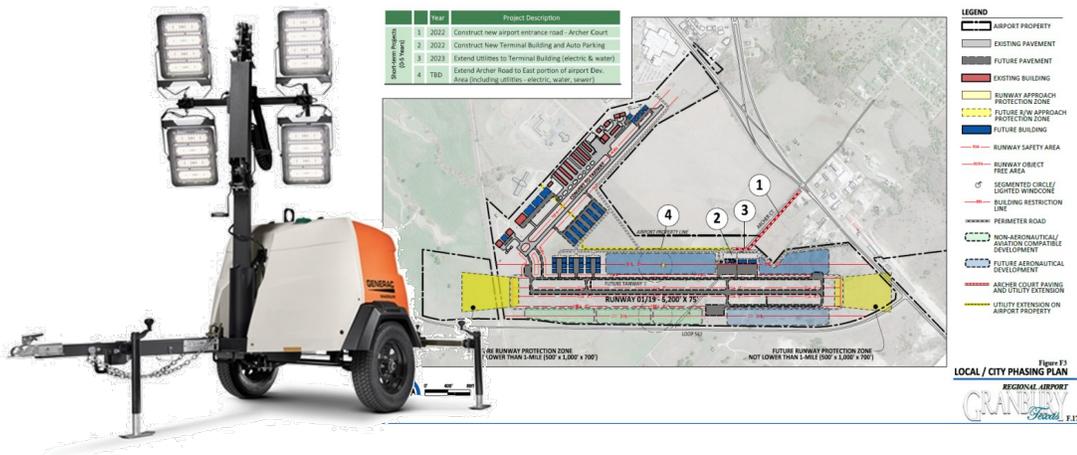
**Replace Tables & Carts-** Replace the 30 round tables, 40 rectangle tables, 4 bistro and transporting carts. The current inventory of tables are all over 15 years old and are original to the building.

**Lighting Plan-** Update the lighting system at the conference center interior and exterior to increase ascetics and energy efficiency.



# ENTERPRISE CAPITAL PROJECTS FUND

The Enterprise Capital Project Fund will be established in FY 2023-2024 and is an internal service fund that is responsible for the acquisition and/or replacement of Enterprise Capital Projects. This fund is financed through transfers from city departments. This Enterprise Project Fund covers both Utility and Airport Funds. The General Capital Projects Fund accounts for capital item purchased for the General, Tourism and Granbury Historic Properties Funds. Assets classified as “Fleet” are still purchased from the Fleet Replacement Fund.



# Enterprise Capital Improvements

## UTILITY FUND FISCAL YEAR 2023-2024

Description	Source of Funds	Amount
<b>Meters</b>		
Electric Meters ( <i>New Construction</i> )	Revenue	25,000
Water Meters ( <i>New Construction</i> )	Revenue	70,000
<b>Minor Equipment</b>		
SCBA Packs for Well Sites	Fund Balance	18,600
Pump Station Flow Meters	Fund Balance	28,000
Utility Line Locator	Fund Balance	15,000
Work Site Light Tower	Fund Balance	11,000
<b>Utility System Maintenance</b>		
Inactive Well Plugging	Fund Balance	45,000
Lift Station #13 Upsizing	Impact Fees	480,000
Vitrified Clay/Tile Pipe Replacement	Fund Balance	250,000
Sanitary Sewer Manhole Coating	Fund Balance	100,000
Sanitary Sewer Manhole Rehabilitation	Fund Balance	65,000
<b>- Future Planning Replacement Funds -</b>		
Groundwater- Pumps & Motors	Fund Balance	35,000
Water Treatment Plant- Membranes	Fund Balance	150,000
Water Treatment Plant- Pumps, Motors & VFD*s	Fund Balance	20,000
Wastewater Treatment Plant- Membranes	Fund Balance	100,000
<b>Total Utility Fund Capital</b>		<b>1,412,600</b>

VFD\* –Variable Frequency Drive

# Enterprise Capital Improvements

## - Utility Minor Equipment -

**Electric/Water Meters (New Construction)**– Purchase water meters and meter boxes to keep as stock for developers to purchase from the City to install at new developments.

**SCBA Packs for Well Sites**– TCEQ requirement for SCBA packs to be available for a worker to respond to a chlorine leaks at well site.

**Pump Station Flow Meters**- to enable operators more control and visibility in the water production in our system. Several other stations already have flow meters, these will be installed at Walnut Creek, Matlock, Meander, Knox 1, James Rd pumping stations

**Utility Line Locator**- RTK-Pro Utility Locator/Tracer is for tracing utility lines while at the same time mapping infrastructure to add to the GIS maps. This device combines multiple tools into a single device combining multiple steps of inspections and mapping of new and existing infrastructure.

**Work Site Light Tower**- Taller light towers to illuminate after-hour work sites. These units will upgrade the older current units with more reliable service, higher lights will help to not blind workers or passing traffic and they will provide electric power on site for tools and pumps.

## - Utility System Maintenance -

**Inactive Well Plugging**- TCEQ requires the plugging of inactive wells (not used for more than six consecutive months) in order to cease the monitoring/reporting of samples. Five wells within the Granbury water system fall under this category and should be plugged for safety.

**Lift Station #13 Upsizing**- Upsizing the Granbury Lift Station #13 that currently services Abes Landing and will soon take on Sandstone, Bella Vista and other developments in that area

**Vitrified Clay/Tile Pipe Replacement**– The City is continuing the annual replacement of 2,000 feet of older vitrified clay tile pipe within the City’s wastewater collection system.

# Enterprise Capital Improvements

**Sanitary Sewer Manhole Rehabilitation & Coating**– The City is under an agreement with TCEQ to coat the inside of 30 manholes per year to prevent corrosion thus extending the life of the manholes. Older manholes are located throughout the collection system that are deteriorating due to the affects of hydrogen sulfide, other sewer gases this project aims to rebuild the walls and benches of sanitary sewer manholes with a cementitious product that restores the structure and strength of manhole to prevent failures

## - Utility Fund Future Capital Planning -

*The City has began several programs to set aside surplus funds every year in order to build up reserves for anticipated large expenditures in the utility fund.*

**Groundwater Pumps & Motors**– Replacement or major repair of large pumps and motors in the groundwater system

**Water Treatment Plant Membranes**– Replacement of the new reverse osmosis membranes at the Water Treatment Plant. Groups were installed at the same time during the plant’s upgrades and will all come to end of life around the same time.

**Water Treatment Plant Pumps, Motors & VFD’s**– pumps, motors and variable frequency drives (VFDs) within the Water Treatment Plant

**Wastewater Treatment Plant Membranes**– Replacement of the new membranes at the Wastewater Treatment Plant. Groups were installed at the same time during the plant’s upgrade and will all come to end of life around the same time.

## - SOURCE OF FUNDS -

Fund Balance: During FY2023, the interest rates increased while the City maintained healthy reserve balances. This created a surplus of interest income in the Utility Fund above what was originally budgeted in the FY2023 operating budget. The City plans to ear-mark that surplus in FY2023 and use that Fund Balance during FY2024 for capital projects.

# City-Wide Lease Obligations

Equipment/Project	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	Final Payment
<b>General Fund</b>						
Energy Contract - General Portion	68,000	68,000	68,000	68,000	68,000	Aug 2028
<b>Fire</b>						
Spartan Side-Mounted Pumper	93,231	46,616				Mar 2025
Light & Air Truck	13,357					Dec 2023
2 Fire Apparatuses*	350,000	350,000	350,000	350,000	350,000	2034
<b>Total for General Fund</b>	<b>524,588</b>	<b>114,616</b>	<b>68,000</b>	<b>68,000</b>	<b>68,000</b>	
<b>Utility Fund</b>						
Energy Contract - Utility Portion	145,714	145,714	145,714	145,714	145,714	Aug 2028
<b>Total for Utility Fund</b>	<b>145,714</b>	<b>145,714</b>	<b>145,714</b>	<b>145,714</b>	<b>145,714</b>	
<b>Airport</b>						
Maintenance & Storage Hangar	40,423	40,423	40,423	40,423	30,317	Feb 2028
<b>Total for Airport</b>	<b>40,423</b>	<b>40,423</b>	<b>40,423</b>	<b>40,423</b>	<b>30,317</b>	
<b>City-Wide Lease Obligation</b>	<b>710,725</b>	<b>300,753</b>	<b>254,137</b>	<b>254,137</b>	<b>244,031</b>	

Leases are currently being accounted for in Maintenance & Operations accounts within the various funds.



# **FLEET REPLACEMENT FUND**

The Fleet Fund was established in FY 2019-2020 and is an internal service fund that is responsible for the acquisition and/or replacement of City vehicles. This fund is financed through transfers from the city departments which are determined by dividing estimated future replacement costs by the anticipated life for each vehicle. This transfer system stabilizes other funds by allowing for annual payments for replacements rather than a one-time increase at the time of replacement.

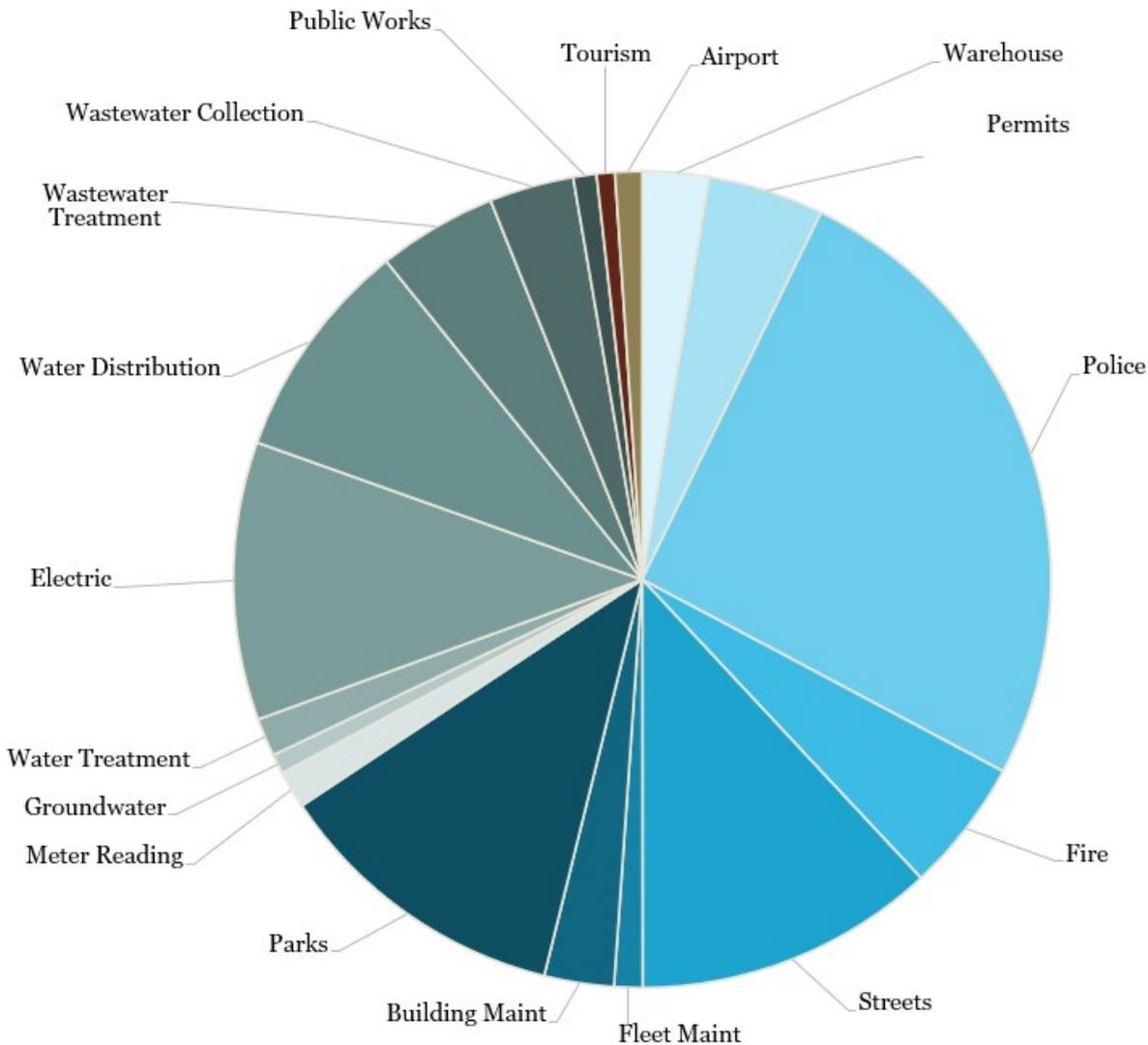
# Fleet Replacement Fund

## REVENUE

Revenue Type	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>General Fund Fleet Transfers</b>				
Warehouse Transfer	17,900	8,100	8,100	20,000
Building & Permits Transfer	31,600	14,100	14,100	35,000
Police Transfer	175,900	78,200	78,200	195,000
Fire Transfer	34,800	16,200	16,200	40,200
Streets Transfer	82,400	36,500	36,500	91,000
Fleet Maintenance Transfer	7,600	3,500	3,500	8,500
Building Maintenance Transfer	19,200	8,500	8,500	21,000
Parks Transfer	80,500	36,100	36,100	90,000
<b>Total General Fund Transfers</b>	<b>449,900</b>	<b>201,200</b>	<b>201,200</b>	<b>501,200</b>
<b>Utility Fund Fleet Transfers</b>				
Meter Reading Transfer	9,000	11,300	11,300	11,300
Groundwater Transfer	4,600	6,000	6,000	6,000
Water Treatment Transfer	9,000	11,500	11,500	11,500
Electric Transfer	73,044	84,000	84,000	84,000
Water Distribution Transfer	47,556	67,000	67,000	67,000
Wastewater Treatment Transfer	28,600	36,000	36,000	36,000
Wastewater Collection Transfer	20,400	25,500	25,500	25,500
Public Works Transfer	5,500	7,000	7,000	7,000
<b>Total Utility Fund Transfers</b>	<b>197,700</b>	<b>248,300</b>	<b>248,300</b>	<b>248,300</b>
<b>Other Funds Fleet Transfer</b>				
Tourism Transfer	5,100	5,500	5,500	5,500
<b>Total Tourism Fund Transfers</b>	<b>5,100</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>
<b>Airport Fund Fleet Transfer</b>				
Airport Transfer	3,000	15,400	15,400	8,100
<b>Total Other Funds Transfers</b>	<b>3,000</b>	<b>15,400</b>	<b>15,400</b>	<b>8,100</b>
<b>Other Revenue</b>				
Fund Balance Used		40,300		
Interest Income	7,198		26,720	
Insurance Proceeds				
<b>Total Other Revenue</b>	<b>7,198</b>	<b>40,300</b>	<b>26,720</b>	<b>-</b>
<b>Interfund Transfers</b>				
Transfer from General Fund	113,950			
Transfer from Utility Fund				
<b>Total Interfund Transfers</b>	<b>113,950</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>776,848</b>	<b>510,700</b>	<b>497,120</b>	<b>763,100</b>

# Annual Transfers by Department

## FISCAL YEAR 2023-2024



CAPITAL IMPROVEMENTS

\* The transfers from City departments are determined by dividing estimated future replacement cost by the anticipated life for each vehicle.

# Fleet Replacement Fund

## EXPENDITURES

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>GOVERNMENTAL FUNDS</b>				
<b>Public Safety</b>				
Automobile/Tahoe- Police	306,206	245,010	251,658	360,000
Truck- Police	34,485		14,710	
Other Vehicles- Fire				
<b>Streets</b>				
Truck - Streets	15,085			
Heavy Construction Equipment				71,000
<b>Internal Services</b>				
Truck- Fleet			33,115	
Truck- Building Maintenance	23,370			
<b>Parks</b>				
Truck- Parks			26,225	55,000
Heavy Equipment- Parks				47,000
Other Vehicles- Parks	16,185	11,000	8,696	
<b>Tourism</b>				
Vehicles- Tourism				
<b>Total Governmental Funds Capital Outlay</b>	<b>395,331</b>	<b>256,010</b>	<b>334,404</b>	<b>533,000</b>
<b>ENTERPRISE FUNDS</b>				
<b>Water Treatment/Distribution/Groundwater</b>				
Truck- Water Treatment				
Truck- Water Distribution			26,225	
Heavy Equip- Water Distribution				165,000
Truck- Groundwater	23,370		41,315	
<b>Wastewater Treatment/Collection</b>				
Truck- Wastewater Treatment		4,700	70,840	
Heavy Equip- Wastewater Treatment				
Truck- Wastewater Collection			58,865	
Heavy Construction Equipment- Wastewater Collection		13,700	13,251	
<b>Electric</b>				
Truck - Electric		13,000	71,700	47,000
Heavy Construction Equipment		8,900	311,476	
<b>Public Works</b>				
Equipment - Public Works			19,000	
<b>Total Enterprise Funds Capital Outlay</b>	<b>23,370</b>	<b>40,300</b>	<b>612,672</b>	<b>212,000</b>
<b>Total Fleet Fund</b>	<b>418,701</b>	<b>296,310</b>	<b>947,076</b>	<b>745,000</b>

# Recommended Fleet Purchases

Fiscal Year 2023-2024

General Fund Fleet Purchases	Amount
<b>Police</b>	
Patrol Vehicles (4) + Equipment	360,000
<b>Streets</b>	
Tractor	71,000
<b>Parks</b>	
Bobcat Skid Steer Loader	55,000
Truck	47,000
<b>Total</b>	<b>533,000</b>

Utility Fund Fleet Purchases	Amount
<b>Electric</b>	
Truck	47,000
<b>Water Distribution</b>	
Dump Truck	165,000
<b>Total</b>	<b>212,000</b>



# Fleet Committee Members

Fiscal Year 2023-2024

Michael Ross	§	Chairman– Deputy City Manager
Rick Crownover	§	Vice Chairman– Assistant City Manager
Eva Gregory	§	Finance Director
Chester Nolan	§	Public Works Director
Mitch Galvan	§	Chief of Police
Aaron McLain	§	Internal Services Director
Matt Hohon	§	Fire Chief
Christy Russell	§	Purchasing Manager
Richard Durant	§	Fleet Superintendent
Cheyenne Smith	§	Recording Secretary– Purchasing Tech

# MAJOR CAPITAL PROJECTS

The Major Capital Projects section highlights large projects within the City that are completed over several fiscal years and are funded with a combination of funding from bonds, maintenance & operations and/or reserves. The cost breakdown shows both actual funds spent each year and projected costs for future years. The bottom section also shows actual and estimates for operating costs changes due to the completion of the new project.

# Major Capital Projects

## Street System Improvement Plan

<b>Priority</b>	High	
<b>Department</b>	Street	
<b>Project Location</b>	Various Locations within City	
<b>Funding Source</b>	Fund Balance/ 2020 CO Bond	

### Project Cost Breakdown

	Prior Years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
<b>Design/Engineering</b>	420,507	178,680	165,000	165,000	187,500	200,000
<b>Construction</b>	2,630,407	1,191,200	1,100,000	1,100,000	1,250,000	1,300,000
<b>Other Prof Services</b>	8,000					
<b>Other</b>						
<b>Total</b>	<b>3,058,914</b>	<b>1,369,880</b>	<b>1,265,000</b>	<b>1,265,000</b>	<b>1,437,500</b>	<b>1,500,000</b>

### Description (Justification and Explanation)

A street system plan is an essential guide to ensure that the future growth and development of Granbury will be accomplished in a uniform, orderly manner. The purpose of this planning effort is to provide more detail concerning the future rehabilitation and reconstruction of existing roadways. For a specific breakdown of which streets are included in each year's construction schedule, see the next page.

### Annual Financial Impact

	Prior Years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
<b>Capital from Operating</b>	1,113,667	1,369,880	1,265,000	1,265,000	1,437,500	1,500,000
<b>Capital from Bonds</b>	1,945,247					
<b>Debt Obligation</b>	222,228	132,286	131,901	132,242	132,000	131,736
<b>Total</b>	<b>3,281,142</b>	<b>1,502,166</b>	<b>1,396,901</b>	<b>1,397,242</b>	<b>1,569,500</b>	<b>1,631,736</b>

Outsourcing of major roadway projects will enable City staff to focus on light road repairs and sign maintenance. The annual investment in street rehabilitation will be derived from the City's General Fund Balance. \*FY 20-21 and FY 21-22 phases of the street rehabilitation project were paid for with proceeds from the 2020 CO Bond. The annual debt payment obligations are for this street portion of the 2020 CO Bond.

# Major Capital Projects

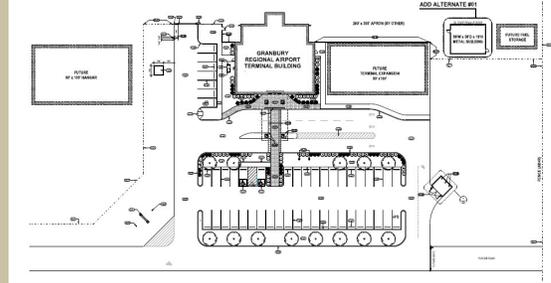
## Street System Improvement Schedule

Name	Location	Cost/Estimate
<b>Completed Street Projects</b>		
N Travis, N Crockett, Brazos Harbor, E Clifton, S Olson, & Misty Meadows (Streets & Utilities)		1,168,000
W Rucker Street & Waters Edge Dr (Street & Utilities)		685,000
Harbor Lakes Dr	Street & Waterlines 377 - 2nd Street	
M&M Ranch Road	US 377 to South City Limits	967,000
Industrial Ave	All	
<b>Total Spent to Date</b>		<b>2,820,000</b>
<b>Fiscal Year 2023-2024</b>		
Old Acton Hwy		800,000
Calinco		200,000
<b>Fiscal Year Total</b>		<b>1,000,000</b>
<b>Upcoming Streets for Consideration:</b>		
W Bridge St	N Baker St. to N. Lancaster St.	
Baker St	W. Doyle to W. Rucker St	
Kings Plaza	Full Street	
Shady Grove Dr	US 377 to South City Limits	
Deputy Larry Mill Dr	W. Pearl St. to Crossland Rd.	
Gifford St	Full Street	
Granbury Ct	US 377 to South City Limits	
Howard Clemmons Rd	Crossland Rd. to Arena Grounds	
Plaza East Ct	Full Street	
Crossland Rd	Deputy Larry Miller Dr. to Jones St.	
Elizabeth Blvd	Morgan St. to S. Cherry Ln	
Thorp Springs Rd	FM 4 to South RR Track Crossing	
W. Moore St	Thorp Springs Rd to N. Houston St	
S. Cherry Ln	Gifford to Pearl	
James Rd	US 377 to Acton Highway	

# Major Capital Projects

## Airport Terminal Building (FBO)

<b>Priority</b>	High
<b>Department</b>	Airport
<b>Project Location</b>	400 Howard Clemmons
<b>Funding Source</b>	2016A CO/ TxDOT Grant /Operat. Budget



### Project Cost Breakdown

	Prior Years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
<b>Design/Engineering</b>	208,747	14,018					222,765
<b>Construction</b>		642,209	3,699,266				4,341,475
<b>Other Prof Services</b>			20,000				20,000
<b>Total</b>	208,747	656,227	3,719,266	-	-	-	4,584,240

### Description (Justification and Explanation)

In conjunction with the newly expanded runway at the City Municipal Airport, the City is constructing a new FBO (fixed-based operator) or terminal building.

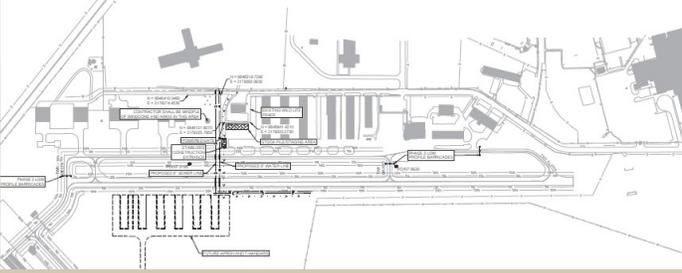
### Annual O&M Impact

	Prior Years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Future
<b>Personnel</b>			50,000	51,500	53,045	54,636	reoccurring
<b>Operating</b>				50,000	65,000	75,000	
<b>Capital Outlay</b>	208,747	656,227	3,719,266				
<b>Debt</b>	249,956	61,639	61,703	61,703	61,639	61,511	555,063
<b>Total</b>	458,703	717,866	3,830,968	163,203	179,684	191,147	5,541,570

After the expansion of the runway and construction of a larger terminal building, the Airport will require at least one additional staff. This staff is projected to be hired in FY24 and continue in subsequent years. Operating expenses such as utilities, insurance and maintenance is expected to slightly increase due to the larger square footage and increase in services provided. Engineering and a small portion of the beginning construction costs were funded by the 2016A bond that will be paid off in FY36. The main construction costs will be funded by Airport Fund Balance and TXDOT grants.

# Major Capital Projects

## Archer Court- Paving & Utilities Reconstruction

<b>Priority</b>	High	
<b>Department</b>	Airport	
<b>Project Location</b>	400 Howard Clemmons	
<b>Funding Source</b>	2020 Bond & 2022 Bond	

### Project Cost Breakdown

	Prior Years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
<b>Design/Engineering</b>	175,198	59,469					234,667
<b>Construction</b>		1,615,808					1,615,808
<b>Total</b>	175,198	1,675,277	-	-	-	-	1,850,475

### Description (Justification and Explanation)

In conjunction with the newly expanded runway at the City Municipal Airport the City is constructing drainage improvements and water /sewer improvements along Archer Court.

### Annual O&M Impact

	Prior Years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Future
<b>Capital Outlay</b>	175,198	1,675,277	-				
<b>Debt</b>	343,443	246,049	245,360	252,187	255,671	255,286	3,715,552
<b>Total</b>	862,083	2,167,376	490,719	504,373	511,343	510,572	5,046,465

This project is not expected to have reoccurring personnel obligations or operating expenses.

# Major Capital Projects

## South Wastewater Treatment Plant Rehabilitation

<b>Priority</b>	High
<b>Department</b>	Wastewater Treatment
<b>Project Location</b>	1800 Water's Edge
<b>Funding Source</b>	2018B CO TWDB Bond



### Project Cost Breakdown

	Prior Years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
<b>Land Acquisition</b>							-
<b>Design/Engineering</b>	2,839,959	62,125					2,902,084
<b>Construction</b>	16,153,618	8,480,555	639,714				25,273,887
<b>Other Prof Services</b>	770,328						770,328
<b>Total</b>	<b>19,763,904</b>	<b>8,542,680</b>	<b>639,714</b>	-	-	-	<b>-28,946,299</b>

### Description (Justification and Explanation)

The Wastewater Treatment Plant had several structures nearing the end of useful life. The plant's last major rehabilitation, the expansion in 2000, was designed to last 20 years. Additionally, several components of the plant date back to plant's original construction. By proactively upgrading the structures, the plant's performance and longevity will improve. Also, 100% of the Wastewater Treatment Plant's capacity, 2 million gallons per day (MGD), is already accounted for by existing and upcoming developments. To prepare for future growth and meet Texas Commission on Environmental Quality (TCEQ) requirements, the City is required to expand its wastewater treatment capacity with a second, "East" Wastewater Treatment Plant on Old Granbury Rd.

### Annual Financial Impact

	Prior Years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Future
<b>Personnel</b>							
<b>Operating</b>	15,000	20,000	25,000	30,000	35,000	40,000	reoccurring
<b>Debt Obligation</b>	2,983,753	1,553,364	1,555,408	1,556,443	1,556,347	1,554,995	32,658,775
<b>Equipment</b>		100,000	100,000	100,000	100,000	100,000	reoccurring
<b>Total</b>	<b>2,998,753</b>	<b>1,673,364</b>	<b>1,680,408</b>	<b>1,686,443</b>	<b>1,691,347</b>	<b>1,694,995</b>	<b>32,658,775</b>

Operating costs will increase for chemicals and lab supplies. Electricity usage will be more efficient, but more components will be running. No additional personnel will be needed to operate the East plant after the rehabilitation. In fact, with the use of SCADA, man-power can be shared with the new East WWTP once online. Equipment estimates above will be placed in a sinking fund for the plant's specialized membrane replacements allocated over 5-7 years when most membranes will be at end of life all at the same time. 2018B CO was issued at \$35M for rehabilitation of the South WWTP, and engineering for the new East WWTP. Final payment on this bond is FY 2048.

# Major Capital Projects

## (New) East Wastewater Treatment Plant

<b>Priority</b>	High	
<b>Department</b>	Wastewater Treatment	
<b>Project Location</b>	Old Granbury Rd	
<b>Funding Source</b>	2018B CO TWDB Bond & 2022 CO Bond	

### Project Cost Breakdown

	Prior Years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
<b>Land Acquisition</b>	923,886						<b>923,886</b>
<b>Design/Engineering</b>	1,364,312	217,000					<b>1,581,312</b>
<b>Construction</b>			34,112,000				<b>34,112,000</b>
<b>Total</b>	<b>2,288,198</b>	<b>217,000</b>	<b>34,112,000</b>	-	-	-	<b>36,617,198</b>

### Description (Justification and Explanation)

100% of the Current "South" Wastewater Treatment Plant's capacity, 2 million gallons per day (MGD), is already accounted for by existing and upcoming developments. To prepare for future growth and meet Texas Commission on Environmental Quality (TCEQ) requirements, the City is required to expand its wastewater treatment capacity with a second, "East" Wastewater Treatment Plant on Old Granbury Rd.

### Annual Financial Impact

	Prior Years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Future
<b>Personnel</b>				70,000	140,000	142,500	<b>reoccurring</b>
<b>Operating</b>				130,000	130,000	135,000	<b>reoccurring</b>
<b>Debt Obligation</b>	157,040	81,756	1,936,089	2,217,543	2,389,896	2,390,829	<b>37,109,790</b>
<b>Equipment</b>				100,000	100,000	100,000	<b>reoccurring</b>
<b>Total</b>	<b>157,040</b>	<b>81,756</b>	<b>1,936,089</b>	<b>2,517,543</b>	<b>2,759,896</b>	<b>2,768,329</b>	<b>37,109,790</b>

Operating costs will increase once the new plant is online for personnel, chemicals, maintenance, insurance, utilities and lab supplies. With the use of SCADA, man-power can be shared between the two plants. Equipment (Membranes) listed above is a sinking fund for the plants' specialized membrane replacements allocated over 5-7 years when most membranes will be at end of life all at the same time. 2018B CO was issued for rehabilitation of the current South plant, and the design/engineering costs for the new East plant. The 2022 CO Bond was issued to fund the construction and will be paid off in FY 2042.

# Major Capital Projects

## Master Park Plan

<b>Priority</b>	Medium	
<b>Department</b>	Parks & Recreation	
<b>Project Location</b>	Various Locations within City	
<b>Funding Source</b>	Operating, Bond, Reserves & Capital Budget, & Potential Grants	

### Project Cost Breakdown

	Prior Years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
<b>Land Acquisition</b>					3,000,000	
<b>Design/Engineering</b>						
<b>Construction</b>	97,702	58,000	72,000	450,000		120,000
<b>Equipment</b>	45,511	140,000	140,000	140,000		
<b>Other Prof Services</b>	159,187					
<b>Other</b>						
<b>Total</b>	<b>302,400</b>	<b>198,000</b>	<b>212,000</b>	<b>590,000</b>	<b>3,000,000</b>	<b>120,000</b>

### Description (Justification and Explanation)

The Parks and Recreation master plan is an important aspect of the planning and development of the Granbury Parks System. City Council can utilize the Master Plan as a guide to plan, expand, and enhance the parks and open space. The Plan was completed by a consulting firm in 2020, and it identified six goals for the City to focus on: accessibility, design & maintenance, system connectivity, community character, recreational tourism, and partnerships.

### Annual Financial Impact

	Prior Years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
<b>Operating</b>	88,000					
<b>Capital Outlay</b>	302,400	198,000	212,000	590,000	3,000,000	120,000
<b>Debt Obligation</b>	383,848	228,494	227,829	228,418	228,000	227,544
<b>Total</b>	<b>774,248</b>	<b>426,494</b>	<b>439,829</b>	<b>818,418</b>	<b>3,228,000</b>	<b>347,544</b>

Some of the planned expenses include adding sidewalks and parking to Lambert Branch Park, pickleball courts, hike/bike trail expansion, and land for additional park development. The annual debt payment obligations are for the portion of the 2020 CO Bond reserved for major parks projects.

# **DEBT SERVICE FUNDS**

Major capital improvements such as streets, drainage, buildings and other facilities are often financed by bonds. This funding mechanism allows payment for infrastructure improvements to be made over multiple years, usually over the life of the improvement.

# Overview of Bonds & Debt Service

## Debt Service Policy

The City’s goal is to fund capital improvement projects on a “pay-as-you-go” basis whenever possible. For large infrastructure projects or large pieces of equipment, debt financing is sometimes required. The City’s debt management objective is to maintain levels of debt service that does not adversely impact tax or utility rates and does not hinder the City’s ability to effectively operate the utility systems, street network or other facilities. Debt financed projects must meet the City’s long-term financing criteria as included in the Fiscal and Budgetary Policy.

When the City of Granbury utilizes long-term debt financing, it will ensure that the debt is soundly financed by:

- Conservatively projecting the revenue sources that will be utilized to pay the debt
- Financing the improvement over a period of time not greater than the useful life of the asset

### The City of Granbury’s bonds are rated:

	<u>GO</u>	<u>URB</u>
Fitch Ratings	AA	Not rated
Standard & Poor’s	AA	A+

Debt Service accounts for all funds required to finance the payment of interest and principal on all general debt, serial and term, other than the payable exclusively from special assessments and revenue debt issued for and serviced by a governmental enterprise.

# General Debt Service

## General Obligation Interest and Sinking Fund

This fund derives its revenue from property taxes. The amount of the taxes levied is determined by the City Council. The function of this fund is to retire bonded indebtedness and pay the interest on the indebtedness. The debt, which this fund retires, was issued by the City for General Fund capital equipment and infrastructure.

## Water/Wastewater Bonds

Detail for Utility-related debt is located in the non-departmental section of the Utility Fund's budget.

## Current Debt Requirements

The total Debt Service requirement for the City of Granbury in Fiscal Year 2023-24 is \$11,242,300. Due to the 2020 General Obligation (GO) refunding of the 2012 revenue bond, the City no longer has any revenue bond debt.

Funds for the GO Debt Service expenses will come from Ad Valorem Taxes (\$4,950,600). Also, contributing to the Debt Service is the Utility Fund (\$6,300,000).

The following pages detail the future annual principal and interest requirements for the City's outstanding debt obligations as of October 1, 2023. Through 2048, the City's General Obligation debt (including tax and self-supporting obligations) has a total of \$153,143,000 in principal to retire and \$54,859,394 in interest payments.

# General Debt Service

## General Obligation Bonds

**General Obligation Refunding Bonds, Series 2008** – Issued in the aggregate principal amount of \$4,540,000 to provide funds sufficient to refund all of the outstanding Tax and Utility System Revenue Certificates of Obligation, Series 1997, and all of the outstanding Combination Tax and Revenue Certificates of Obligation, Series 1999, and to pay costs related to the issuance of the bonds.

**General Obligation Refunding Bonds, Series 2013** – The City Council authorized an ordinance on April 12, 2013, for general obligation refunding bonds in the amount of \$8,170,000. The bonds will be used to refund the 2005 General Obligation Bond, a portion of the Tax and Utility Revenue Certificates of Obligation, Series 2006 and to pay the costs associated with issuance of the bonds.

**General Obligation Refunding Bonds, Series 2014** – The City Council authorized an ordinance on November 4, 2014, for general obligation refunding bonds in the amount of \$8,130,000. The bonds will be used to refund the Combination Tax and Revenue Certificates of Obligation, Series 2006A, and a portion of the Combination Tax and Revenue Certificates of Obligation, Series 2007, and to pay the costs associated with issuance of the bonds.

**General Obligation Refunding Bonds, Series 2016** – The City Council authorized an ordinance on July 5, 2016, for general obligation refunding bonds in the amount of \$5,890,000. The bonds will be used to refund the 2007 Tax & Revenue Certificates of Obligations Bond, partially refund the 2008 General Obligation Refunding Bonds and the 2011 General Obligation Refunding Bonds and to pay the costs related to issuance of the bonds.

**General Obligation Refunding Bonds, Series 2018** – The City Council authorized an ordinance on January 2, 2018, for general obligation refunding bonds in the amount of \$5,620,000. The bonds will be used to refund the 1998 Revenue Utility System Bonds and the 2010 Revenue Utility System Bonds and to pay the costs related to issuance of the bonds.

**General Obligation Refunding Bonds, Series 2020** – The City Council authorized an ordinance on July 7, 2020, for general obligation refunding bonds in the amount of \$2,695,000. The bonds will be used to refund the 2012 Revenue Utility System bonds and to pay the costs related to issuance of the bonds.

# General Debt Service

## Certificates of Obligation

**Combination Tax and Revenue Certificates of Obligation, Series 2015** – The City Council authorized an ordinance on March 26, 2015, for the issuance of the Combination Tax and Revenue Certificates in the amount of \$2,460,000. Proceeds from the sale of the certificates will be used for paying all or a portion of the City’s contractual obligations for constructing and improving streets within the City, including the acquisition of rights of way therefor, acquiring land for a police station, constructing, improving and equipping firefighting facilities, constructing, improving and equipping park and recreation facilities, paying engineering fees associated with the Downtown Square Project and professional services rendered in connection therewith.

**Combination Tax and Surplus Revenue Certificates of Obligation, Series 2015A** – The City Council authorized an ordinance on June 2, 2015, for the issuance of the Combination Tax and Surplus Revenue Certificates in the amount of \$16,400,000. Proceeds from the sale of the Certificates will be used for the purpose of paying contractual obligations to be incurred for constructing improvements and extensions to the City's water system and professional services rendered in connection therewith.

**Combination Tax and Surplus Revenue Certificates of Obligation, Series 2016A** – The City Council authorized an ordinance on December 1, 2015 for the issuance of the Combination Tax and Surplus Revenue Certificates in the amount of \$10,000,000. The bonds will be used for constructing, improving, renovating and equipping municipal airport facilities, including acquisition of land and ROWs, constructing street improvements, constructing and equipping municipal police, fire-fighting and park facilities, including acquisition of land and ROWs.

**Combination Tax and Surplus Revenue Certificates of Obligation, Series 2016B**– The City Council authorized an ordinance on April 19, 2016 for the issuance of the Combination Tax and Surplus Revenue Certificates in the amount of \$2,720,000. The bonds will be used for construction improvements and extensions to the City’s water system, for water meter replacement to an Advanced Meter Infrastructure and professional services rendered in connection to the project.

**Combination Tax and Surplus Revenue Certificates of Obligation, Series 2017**– The City Council authorized an ordinance on February 7, 2017 for the issuance of the Combination Tax and Surplus Revenue Certificates in the amount of \$15,000,000. The bonds will be used to construct improvements and extensions to the City's water system for additional water lines and upgrades to service water to and from the new water treatment plant and professional services rendered in connection to the project.

# General Debt Service

## Certificates of Obligation (cont.)

### **Combination Tax and Surplus Revenue Certificates of Obligation, Series 2018A & 2018B**

The City Council authorized an ordinance on November 20, 2018 for the issuance of the Combination Tax and Surplus Revenue Certificates 2018A and 2018B in the amount of \$13,810,000 and \$34,950,000 respectively. The bonds will be used to construct improvements and extensions to the City's water system for the phase II of the water treatment plant and upgrade of the current wastewater treatment plant along with a construction of the new wastewater treatment plan on the east side of the City.

**2019 CO Fire Truck-** On May 21, 2019 the City Council authorized the issuance of the referenced Certificates of Obligation in the amount of \$2,210,000 for the purpose of paying contractual obligations to be incurred for the purchase and acquisition of the Aerial Tower and Pumper fire apparatus.

**2020 CO General Fund Projects**— On February 6, 2020 the City Council authorized the issuance of the referenced Certificates of Obligation in the amount of \$20,000,000 for the purpose of paying contractual obligations to be incurred for the purchase and acquisition of (i) constructing, improving and equipping public safety facilities, (ii) constructing, improving and equipping park and recreation facilities, (iii) constructing street improvements, including drainage, landscaping, curbs, gutters, sidewalks, signage and traffic signalization incidental thereto and the acquisition of land and rights-of-way therefor and (iv) professional services rendered in connection therewith.

**Combination Tax and Revenue Certificates of Obligation, Series 2022** – The City Council authorized an ordinance on July 19, 2022, for the issuance of the Combination Tax and Revenue Certificates in the amount of \$43,170,000. Proceeds from the sale of the certificates will be used for constructing street improvements, including drainage, landscaping, curbs, gutters, sidewalks, signage and traffic signalization incidental thereto; constructing, improvements and extension to the City's combined water, sewer and electric system and professional services rendered in connection therewith.

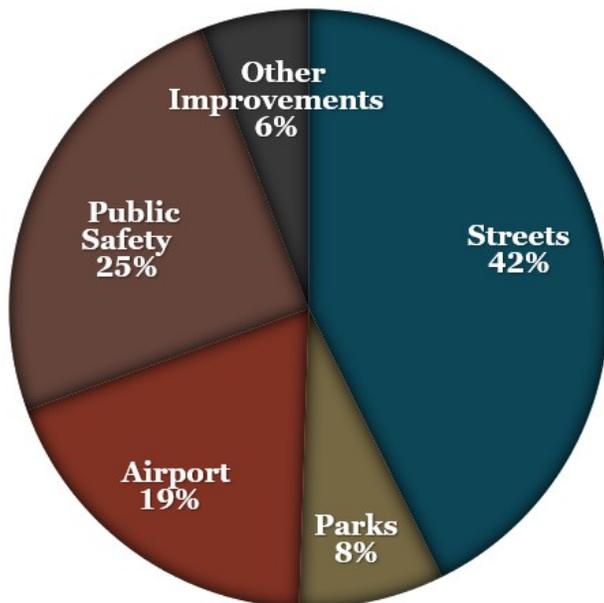
# Outstanding Debt Summary

BY TYPE—AS OF OCTOBER 1, 2023

	Debt Outstanding	2023-2024 Principal & Interest
<b>Tax Supported</b>		
Streets & Drainage	21,121,534	2,110,600
Parks & Recreation Facilities	3,878,168	387,600
Airport	9,382,759	937,700
Public Safety	12,219,750	1,221,200
Other Improvements	2,888,820	288,700
<b>Subtotal - Tax Supported GO Debt</b>	<b>49,491,031</b>	<b>4,945,800</b>
<b>Self Supporting</b>		
Electric	1,827,698	111,100
Water	50,335,761	3,057,700
Wastewater	51,488,510	3,127,700
<b>Subtotal - Self Supporting GO Debt</b>	<b>103,651,969</b>	<b>6,296,500</b>
<b>Total General Obligation Debt</b>	<b>153,143,000</b>	<b>11,242,300</b>

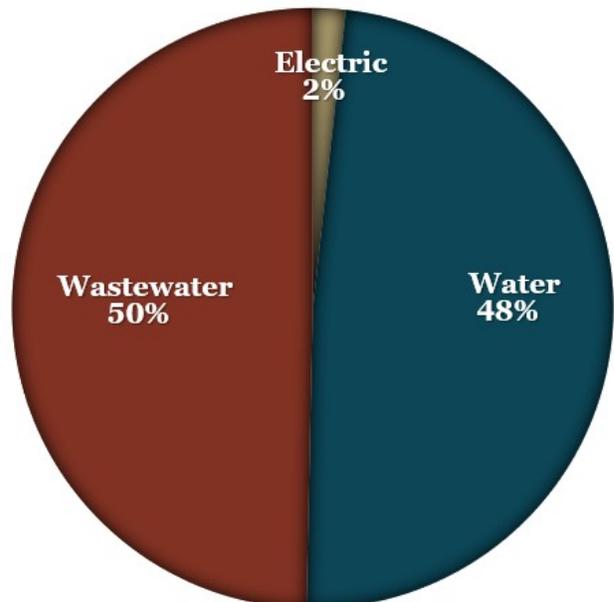
## General Obligation

TAX SUPPORTED



## Utility Revenue

SELF SUPPORTED



# General Debt Service REVENUES

	Actual FY 2022	Budgeted FY 2023	Actual FY 2023	Adopted FY 2024
<b>Revenues</b>				
<i><b>Ad Valorem Taxes</b></i>				
Current Taxes	3,950,942	4,939,732	4,867,631	4,800,600
Delinquent Taxes	11,733		17,438	
Penalty & Interest	48,199		54,326	
<b>Total Ad Valorem Taxes</b>	<b>4,010,874</b>	<b>4,939,732</b>	<b>4,939,394</b>	<b>4,800,600</b>
<i><b>Miscellaneous Income</b></i>				
Interest	104,195		103,479	
<b>Total Miscellaneous Income</b>	<b>104,195</b>	-	<b>103,479</b>	-
<i><b>Other Revenue</b></i>				
From Fund Balance			206,968	150,000
Bond Premiums				
Bond Proceeds				
<b>Total Other Revenue</b>	-	-	<b>206,968</b>	<b>150,000</b>
<i><b>Interfund Transfers</b></i>				
Transfer In				
Tax Transfer from General Fund				
Utility Transfer for Shared I&S	4,634,719	6,304,119	5,992,739	6,300,000
Transfer Utility Debt Service				
Transfer to/from General Debt				
Tourism Debt Service Fund				
Airport Debt Service Fund				
<b>Total Interfund Transfers</b>	<b>4,634,719</b>	<b>6,304,119</b>	<b>5,992,739</b>	<b>6,300,000</b>
<b>Total Revenues</b>	<b>8,749,788</b>	<b>11,243,851</b>	<b>11,242,580</b>	<b>11,250,600</b>

# General Debt Service EXPENDITURES

	Actual FY 2022	Budgeted FY 2023	Actual FY 2023	Adopted FY 2024
<b>Expenditures</b>				
Agent Fees	3,640	5,000	3,729	8,300
2008 GO Refunding - Principal	70,000	60,000	60,000	65,000
2008 GO Refunding - Interest	7,800	5,000	5,000	2,600
2011 GO Refunding - Principal	20,000	-	-	-
2011 GO Refunding - Interest	800	-	-	-
2013 GO Refunding - Principal	895,000	310,000	310,000	320,000
2013 GO Refunding - Interest	45,750	18,900	18,900	9,600
2014 GO Refunding - Principal	615,000	635,000	635,000	660,000
2014 GO Refunding - Interest	270,075	251,625	251,625	229,400
2015 Tax/Rev CO Principal	225,000	230,000	230,000	240,000
2015 Tax/Rev CO Interest	23,350	16,600	16,600	9,700
2015A Tax/Rev CO Principal	195,000	270,000	270,000	280,000
2015A Tax/Rev CO Interest	294,046	292,447	292,447	289,900
2016A Tax/Rev CO Principal	235,000	270,000	270,000	270,000
2016A Tax/Rev CO Interest	297,531	10,421	10,421	9,300
2016B Tax/Rev CO Principal	270,000	480,000	480,000	500,000
2016B Tax/Rev CO's Interest	11,258	290,480	290,480	271,300
2016 GO Refunding - Principal	630,000	240,000	240,000	245,000
2016 GO Refunding - Interest	93,200	68,000	68,000	58,400
2017 Tax/Rev CO Principal	170,000	555,000	555,000	560,000
2017 Tax/Rev CO Interest	257,834	256,882	256,882	252,500
2018 GO Refunding - Principal	715,000	95,000	95,000	100,000
2018 GO Refunding - Interest	105,250	83,800	83,800	80,000
2018A Tax/Rev CO Principal	390,000	395,000	395,000	395,000
2018A Tax/Rev CO Interest	246,460	242,794	242,794	238,800
2018B Tax/Rev CO Principal	565,000	1,090,000	1,090,000	1,100,000
2018B Tax/Rev CO Interest	548,736	545,120	545,120	537,300
2019 Tax/Rev CO Principal	209,000	213,000	213,000	219,000
2019 Tax/Rev CO Interest	43,197	38,223	38,223	33,200
2020 Tax/Rev CO Principal	390,000	570,000	570,000	595,000
2020 Tax/Rev CO Interest	652,100	632,600	632,600	604,100
2020 GO Refunding - Principal	220,000	225,000	225,000	230,000
2020 GO Refunding - Interest	80,750	74,150	74,150	69,700
2022 CO Principal		595,000	595,000	700,000
2022 CO Interest		2,178,809	2,178,809	2,067,500
<b>Total Debt Service</b>	<b>8,795,777</b>	<b>11,243,851</b>	<b>11,242,580</b>	<b>11,250,600</b>
<b>Total Expenditures</b>	<b>8,795,777</b>	<b>11,243,851</b>	<b>11,242,580</b>	<b>11,250,600</b>

# Debt Ratios

RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE  
AND NET BONDED DEBT PER CAPITA

Year Ended Sept 30	Est. Population	Assessed Value (Adjusted)	Gross Bonded Debt	Less: Debt Service Funds	Net Bonded Debt	Net General Bonded Debt to Assessed Value	Net General Bonded Debt Per Capita
2007	7,400	\$704,439,830	\$17,890,300	\$688,822	\$17,201,478	2.44%	\$2,325
2008	7,600	\$872,539,194	\$31,429,250	\$957,812	\$30,471,438	3.49%	\$4,009
2009	7,850	\$954,340,060	\$29,986,250	\$141,370	\$29,844,880	3.13%	\$3,802
2010	8,200	\$1,056,606,134	\$28,494,375	\$182,969	\$28,311,406	2.68%	\$3,453
2011	8,030	\$1,051,053,040	\$26,819,750	\$175,130	\$26,644,620	2.54%	\$3,318
2012	8,648	\$1,040,534,979	\$25,319,875	\$273,016	\$25,046,859	2.41%	\$2,896
2013	8,290	\$1,087,038,259	\$23,385,375	\$266,352	\$23,119,023	2.13%	\$2,789
2014	8,779	\$1,113,466,317	\$21,525,000	\$171,352	\$21,353,648	1.92%	\$2,432
2015	8,940	\$1,144,341,281	\$20,776,684	\$260,791	\$20,515,893	1.79%	\$2,295
2016	9,140	\$1,242,430,966	\$22,965,392	\$289,887	\$22,675,505	1.83%	\$2,481
2017	9,310	\$1,373,419,328	\$20,919,169	\$333,176	\$20,585,993	1.50%	\$2,211
2018	9,400	\$1,413,521,085	\$23,978,254	\$508,115	\$23,470,139	1.66%	\$2,497
2019	10,410	\$1,493,379,945	\$21,147,795	\$706,388	\$20,441,407	1.37%	\$1,964
2020	10,730	\$1,638,808,744	\$21,338,578	\$801,769	\$20,536,809	1.25%	\$1,914
2021	11,490	\$1,741,467,639	\$18,074,605	\$763,092	\$17,311,513	0.99%	\$1,507
2022	11,852	\$1,872,052,496	\$14,700,808	\$1,054,512	\$13,646,296	0.73%	\$1,151

# Debt and Tax Rate Limitations

All taxable property within the City is subject to the assessment, levy and collection by the City of a continuing, direct annual ad valorem tax sufficient to provide for the payment of principal and interest on the Bonds within the limits prescribed by law. Article XI, Section 5, of the Texas Constitution is applicable to the City and limits its maximum ad valorem tax rate to \$2.50 per \$100 of assessed valuation for all City purposes.

## Calculation of Legal Debt Margin – October 1, 2023

Taxable Assessed Valuation	\$2,633,849,277
Constitutional Limit	2.50% of assessed valuation
Maximum Constitutional Revenue Available	\$ 65,846,232
Tax Rate to Achieve Maximum Tax Revenue	\$2.50 per \$100 of valuation
Tax Rate for Fiscal Year 2023-2024	\$0.38500/\$100 of valuation
Available Unused Constitutional Max Tax Rate	2.12% of assessed valuation

The City operates under a Home Rule Charter that adopts the constitutional provisions. Under rules promulgated by the Office of the Attorney General of Texas, such office will not approve tax bonds of the City unless the City can demonstrate its ability to pay debt service requirements on all outstanding City tax bonds, including the issue to be approved.

# Schedule of Total Bond Indebtedness

## PRINCIPAL AND INTEREST REQUIREMENTS FOR FISCAL YEAR 2023-2024

Long-Term Debt	Total Outstanding 10/01/2023	FY 2024 Principal	FY 2024 Interest	FY 2024 Total Principal & Interest
<b>General Obligation Bond</b>				
2008 Refunding Bonds	65,000	65,000	2,600	67,600
2013 Refunding Bonds	320,000	320,000	9,600	329,600
2014 Refunding Bonds	5,735,000	660,000	229,400	889,400
2016 Refunding Bonds	1,460,000	245,000	58,400	303,400
2018 Refunding Bonds	2,025,000	100,000	80,000	180,000
2020 Refunding Bonds	2,045,000	230,000	69,700	299,700
<b>Certificates of Obligation</b>				
2015 CO	485,000	240,000	9,700	249,700
2015A CO	14,865,000	280,000	289,900	569,900
2016A CO	8,110,000	270,000	9,300	279,300
2016B CO	1,100,000	500,000	271,300	771,300
2017 CO	13,700,000	560,000	252,500	812,500
2018A CO	12,255,000	395,000	238,800	633,800
2018B CO	32,735,000	1,100,000	537,300	1,637,300
2019 CO	1,393,000	219,000	33,200	252,200
2020 CO	15,500,000	595,000	604,100	1,199,100
2022 CO	41,350,000	700,000	2,067,500	2,767,500
<b>Total</b>	<b>153,143,000</b>	<b>6,479,000</b>	<b>4,763,300</b>	<b>11,242,300</b>



# Summary of Debt Service Charges to Maturity

GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATIONS

## TAX-SUPPORTED

Year Ending September 30	Outstanding Beginning of Year	Principal	Interest	Total Requirements
2024	49,491,031	2,903,286	2,042,311	4,945,598
2025	46,587,744	2,748,948	1,946,110	4,695,057
2026	43,838,797	2,690,752	1,852,231	4,542,983
2027	41,148,045	2,786,943	1,754,793	4,541,736
2028	38,361,102	2,912,134	1,634,603	4,546,738
2029	35,448,967	3,035,339	1,508,834	4,544,173
2030	32,413,629	2,930,696	1,383,713	4,314,409
2031	29,482,933	3,014,002	1,279,928	4,293,930
2032	26,468,931	3,172,117	1,150,478	4,322,595
2033	23,296,814	2,579,513	1,014,322	3,593,835
2034	20,717,301	2,683,793	909,296	3,593,090
2035	18,033,508	2,792,100	799,857	3,591,956
2036	15,241,408	2,905,406	685,802	3,591,208
2037	12,336,002	2,261,763	566,000	2,827,763
2038	10,074,239	2,366,108	464,862	2,830,970
2039	7,708,131	2,468,439	359,007	2,827,446
2040	5,239,692	2,580,835	248,535	2,829,370
2041	2,658,857	1,296,218	132,943	1,429,161
2042	1,362,639	1,362,639	68,132	1,430,771

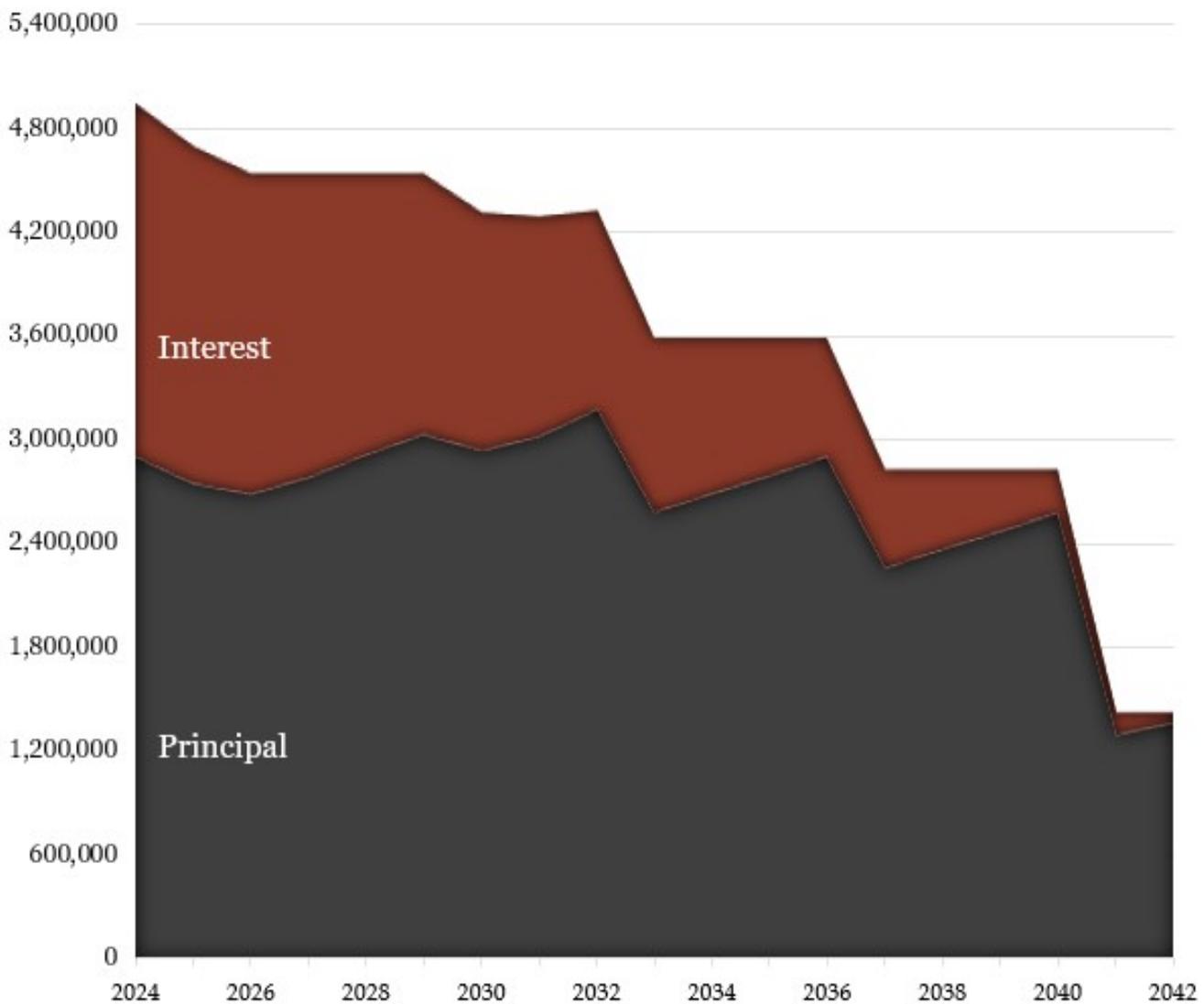
# Summary of Debt Service Charges to Maturity

GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATIONS

## TAX-SUPPORTED

INTEREST & PRINCIPAL OBLIGATION

FISCAL YEAR 2024-2042



DEBT SERVICE

Tax-Supported Debt is backed by a pledge of property taxes levied within the City's boundaries. Some tax-supported debt may be secured by a combination of property taxes and other revenue sources.

# Summary of Debt Service Charges to Maturity

General Obligation and Certificate of Obligations

## SELF-SUPPORTED

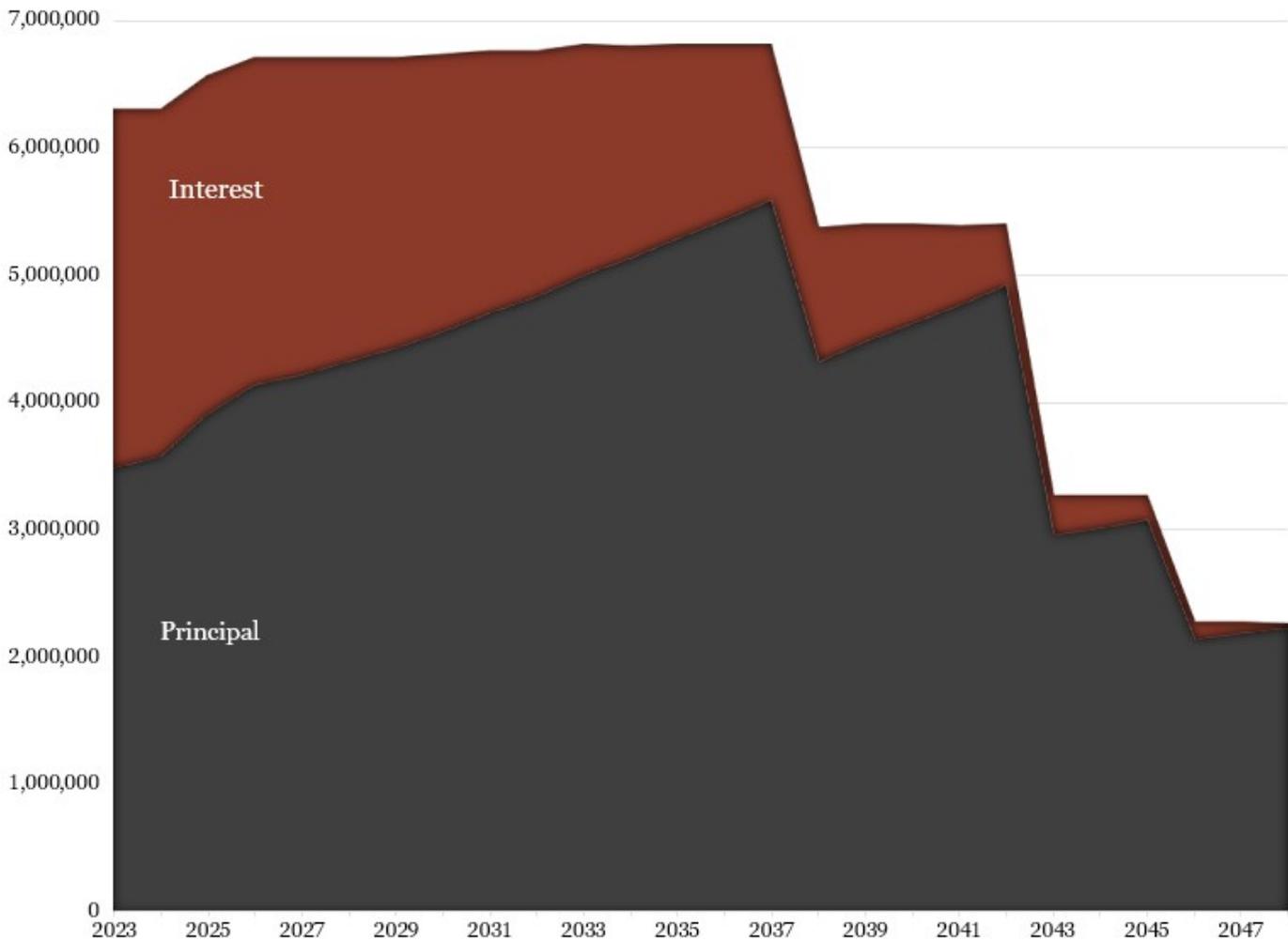
Year Ending September 30	Outstanding Beginning of Year	Principal	Interest	Total Requirements
2024	103,651,969	3,575,714	2,720,611	6,296,325
2025	100,076,256	3,895,052	2,660,028	6,555,081
2026	96,181,203	4,128,248	2,579,315	6,707,563
2027	92,052,955	4,213,057	2,491,967	6,705,024
2028	87,839,898	4,307,866	2,398,373	6,706,239
2029	83,532,033	4,415,661	2,292,322	6,707,983
2030	79,116,371	4,549,304	2,179,525	6,728,829
2031	74,567,067	4,695,998	2,059,117	6,755,115
2032	69,871,069	4,827,883	1,931,571	6,759,454
2033	65,043,186	4,995,487	1,804,729	6,800,217
2034	60,047,699	5,126,207	1,669,829	6,796,036
2035	54,921,492	5,272,900	1,528,471	6,801,372
2036	49,648,592	5,419,594	1,380,220	6,799,814
2037	44,228,998	5,583,237	1,225,146	6,808,383
2038	38,645,761	4,313,892	1,062,738	5,376,630
2039	34,331,869	4,466,561	924,558	5,391,118
2040	29,865,308	4,614,165	783,502	5,397,667
2041	25,251,143	4,753,782	635,784	5,389,566
2042	20,497,361	4,912,361	482,012	5,394,373
2043	15,585,000	2,950,000	321,498	3,271,498
2044	12,635,000	3,010,000	260,575	3,270,575
2045	9,625,000	3,075,000	198,003	3,273,003
2046	6,550,000	2,140,000	133,864	2,273,864
2047	4,410,000	2,185,000	90,349	2,275,349
2048	2,225,000	2,225,000	45,693	2,270,693

# Summary of Debt Service Charges to Maturity

General Obligation and Certificate of Obligations

## SELF-SUPPORTED

INTEREST & PRINCIPAL OBLIGATION  
FISCAL YEAR 2024-2042



DEBT SERVICE

Self-Supported Debt is secured by non-property tax revenue such as sales tax, charges for service, water, or electric municipal utility charges

# 2023-2024 ADOPTED BUDGET

## Debt Schedules:

Series 2008  
General Obligation Refunding Bonds  
\$4,540,000  
Principal Due - August 15

Fiscal Year	Principal	Interest	Total
2024	65,000	2,600	67,600
<b>Total</b>	<b>65,000</b>	<b>2,600</b>	<b>67,600</b>

Series 2013  
General Obligation Refunding Bonds  
\$8,170,000  
Principal Due - August 15

Fiscal Year	Principal	Interest	Total
2024	320,000	9,600	329,600
<b>Total</b>	<b>320,000</b>	<b>9,600</b>	<b>329,600</b>

Series 2014  
General Obligation Refunding Bonds  
\$8,130,000  
Principal Due - August 15

Fiscal Year	Principal	Interest	Total
2024	660,000	229,400	889,400
2025	685,000	203,000	888,000
2026	710,000	175,600	885,600
2027	740,000	147,200	887,200
2028	770,000	117,600	887,600
2029	800,000	86,800	886,800
2030	835,000	54,800	889,800
2031	535,000	21,400	556,400
<b>Total</b>	<b>5,735,000</b>	<b>1,035,800</b>	<b>6,770,800</b>

**Debt Schedules:**

**2015 Tax and Revenue Bond**  
**Combination Tax and Surplus Revenue Certificates of Obligation**  
**\$2,460,000**  
**Principal Due - August 15**

Fiscal Year	Principal	Interest	Total
2024	240,000	9,700	249,700
2025	245,000	4,900	249,900
<b>Total</b>	<b>485,000</b>	<b>14,600</b>	<b>499,600</b>

**2015A Tax and Revenue Bond**  
**Combination Tax and Surplus Revenue Certificates of Obligation**  
**\$16,430,000**  
**Principal Due - August 15**

Fiscal Year	Principal	Interest	Total
2024	280,000	289,855	569,855
2025	535,000	286,719	821,719
2026	540,000	280,138	820,138
2027	545,000	272,740	817,740
2028	555,000	264,620	819,620
2029	560,000	255,740	815,740
2030	575,000	246,332	821,332
2031	585,000	236,212	821,212
2032	575,000	225,565	800,565
2033	585,000	214,755	799,755
2034	600,000	203,523	803,523
2035	610,000	191,763	801,763
2036	620,000	179,563	799,563
2037	635,000	166,915	801,915
2038	645,000	153,770	798,770
2039	860,000	140,225	1,000,225
2040	880,000	121,907	1,001,907
2041	895,000	102,987	997,987
2042	915,000	83,566	998,566
2043	935,000	63,527	998,527
2044	955,000	42,957	997,957
2045	980,000	21,756	1,001,756
<b>Total</b>	<b>14,865,000</b>	<b>4,045,129</b>	<b>18,910,129</b>

# 2023-2024 ADOPTED BUDGET

## Debt Schedules:

**2016A Tax and Revenue Bond**  
**Combination Tax and Surplus Revenue Certificates of Obligation**  
**\$9,690,000**  
**Principal Due - August 15**

Fiscal Year	Principal	Interest	Total
2024	500,000	271,281	771,281
2025	520,000	251,281	771,281
2026	540,000	230,481	770,481
2027	560,000	208,881	768,881
2028	585,000	186,481	771,481
2029	610,000	163,081	773,081
2030	625,000	144,781	769,781
2031	645,000	126,031	771,031
2032	665,000	106,681	771,681
2033	685,000	86,731	771,731
2034	705,000	66,181	771,181
2035	725,000	45,031	770,031
2036	745,000	23,281	768,281
<b>Total</b>	<b>8,110,000</b>	<b>1,910,206</b>	<b>10,020,206</b>

**2016B Tax and Revenue Bond**  
**Combination Tax and Surplus Revenue Certificates of Obligation**  
**\$2,720,000**  
**Principal Due - August 15**

Fiscal Year	Principal	Interest	Total
2024	270,000	9,206	279,206
2025	275,000	7,532	282,532
2026	275,000	5,387	280,387
2027	280,000	2,912	282,912
<b>Total</b>	<b>1,100,000</b>	<b>25,037</b>	<b>1,125,037</b>

Debt Schedules:

**Series 2016  
General Obligation Refunding Bonds  
\$5,890,000  
Principal Due - August 15**

Fiscal Year	Principal	Interest	Total
2024	245,000	58,400	303,400
2025	-	48,600	48,600
2026	-	48,600	48,600
2027	-	48,600	48,600
2028	-	48,600	48,600
2029	-	48,600	48,600
2030	-	48,600	48,600
2031	300,000	48,600	348,600
2032	915,000	36,600	951,600
<b>Total</b>	<b>1,460,000</b>	<b>435,200</b>	<b>1,895,200</b>

**2017 Tax and Revenue Bond  
Combination Tax and Surplus Revenue Certificates of Obligation  
\$15,000,000  
Principal Due - August 15**

Fiscal Year	Principal	Interest	Total
2024	560,000	252,442	812,442
2025	545,000	246,674	791,674
2026	555,000	240,079	795,079
2027	560,000	232,587	792,587
2028	850,000	224,411	1,074,411
2029	865,000	211,066	1,076,066
2030	875,000	196,707	1,071,707
2031	895,000	181,394	1,076,394
2032	1,265,000	164,926	1,429,926
2033	1,295,000	140,638	1,435,638
2034	1,315,000	114,868	1,429,868
2035	1,345,000	87,910	1,432,910
2036	1,375,000	59,665	1,434,665
2037	1,400,000	30,240	1,430,240
<b>Total</b>	<b>13,700,000</b>	<b>2,383,604</b>	<b>16,083,604</b>

# 2023-2024 ADOPTED BUDGET

## Debt Schedules:

**Series 2018**  
**General Obligation Refunding Bonds**  
**\$5,620,000**  
**Principal Due - August 15**

Fiscal Year	Principal	Interest	Total
2024	100,000	80,000	180,000
2025	105,000	77,000	182,000
2026	110,000	72,800	182,800
2027	115,000	68,400	183,400
2028	120,000	63,800	183,800
2029	125,000	59,000	184,000
2030	125,000	54,000	179,000
2031	130,000	49,000	179,000
2032	140,000	43,800	183,800
2033	145,000	38,200	183,200
2034	150,000	32,400	182,400
2035	155,000	26,400	181,400
2036	160,000	20,200	180,200
2037	170,000	13,800	183,800
2038	175,000	7,000	182,000
<b>Total</b>	<b>2,025,000</b>	<b>705,800</b>	<b>2,730,800</b>

**Debt Schedules:**

**2018A Tax and Revenue Bond  
Combination Tax and Surplus Revenue Certificates of Obligation  
\$13,810,000  
Principal Due - August 15**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2024	395,000	238,765	633,765
2025	400,000	234,380	634,380
2026	405,000	229,540	634,540
2027	410,000	224,194	634,194
2028	415,000	218,331	633,331
2029	425,000	211,982	636,982
2030	430,000	205,012	635,012
2031	440,000	197,616	637,616
2032	445,000	189,828	634,828
2033	455,000	181,773	636,773
2034	460,000	173,310	633,310
2035	470,000	164,524	634,524
2036	480,000	155,312	635,312
2037	490,000	145,664	635,664
2038	500,000	135,570	635,570
2039	510,000	125,070	635,070
2040	520,000	114,207	634,207
2041	530,000	102,923	632,923
2042	545,000	91,316	636,316
2043	555,000	79,272	634,272
2044	570,000	66,951	636,951
2045	580,000	54,240	634,240
2046	595,000	41,248	636,248
2047	610,000	27,860	637,860
2048	620,000	14,074	634,074
<b>Total</b>	<b>12,255,000</b>	<b>3,622,958</b>	<b>15,877,958</b>

# 2023-2024 ADOPTED BUDGET

## Debt Schedules:

**2018B Tax and Revenue Bond  
Combination Tax and Surplus Revenue Certificates of Obligation  
\$34,950,000  
Principal Due - August 15**

Fiscal Year	Principal	Interest	Total
2024	1,100,000	537,272	1,637,272
2025	1,110,000	528,362	1,638,362
2026	1,120,000	518,261	1,638,261
2027	1,130,000	506,837	1,636,837
2028	1,145,000	494,068	1,639,068
2029	1,155,000	479,984	1,634,984
2030	1,170,000	464,507	1,634,507
2031	1,190,000	447,893	1,637,893
2032	1,205,000	430,400	1,635,400
2033	1,225,000	412,205	1,637,205
2034	1,245,000	393,095	1,638,095
2035	1,265,000	373,050	1,638,050
2036	1,285,000	352,051	1,637,051
2037	1,305,000	330,078	1,635,078
2038	1,330,000	307,110	1,637,110
2039	1,355,000	283,170	1,638,170
2040	1,380,000	258,373	1,638,373
2041	1,405,000	232,567	1,637,567
2042	1,430,000	206,013	1,636,013
2043	1,460,000	178,700	1,638,700
2044	1,485,000	150,668	1,635,668
2045	1,515,000	122,007	1,637,007
2046	1,545,000	92,616	1,637,616
2047	1,575,000	62,489	1,637,489
2048	1,605,000	31,619	1,636,619
<b>Total</b>	<b>32,735,000</b>	<b>8,193,388</b>	<b>40,928,388</b>

**Debt Schedules:**

**2019 Tax and Revenue Bond  
Combination Tax and Surplus Revenue Certificates of Obligation  
\$2,210,000  
Principal Due - August 15**

Fiscal Year	Principal	Interest	Total
2024	219,000	33,153	252,153
2025	224,000	27,941	251,941
2026	229,000	22,610	251,610
2027	235,000	17,160	252,160
2028	240,000	11,567	251,567
2029	246,000	5,855	251,855
<b>Total</b>	<b>1,393,000</b>	<b>118,286</b>	<b>1,511,286</b>

**Series 2020  
General Obligation Refunding Bonds  
\$2,695,000  
Principal Due - August 15**

Fiscal Year	Principal	Interest	Total
2024	230,000	69,650	299,650
2025	235,000	65,050	300,050
2026	245,000	53,300	298,300
2027	250,000	48,400	298,400
2028	255,000	43,400	298,400
2029	270,000	33,200	303,200
2030	275,000	22,400	297,400
2031	285,000	11,400	296,400
<b>Total</b>	<b>2,045,000</b>	<b>346,800</b>	<b>2,391,800</b>

DEBT SERVICE

# 2023-2024 ADOPTED BUDGET

## Debt Schedules:

**2020 Tax and Revenue Bond**  
**Combination Tax and Surplus Revenue Certificates of Obligation**  
**\$16,460,000**  
**Principal Due - August 15**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2024	595,000	604,100	1,199,100
2025	610,000	592,200	1,202,200
2026	620,000	580,000	1,200,000
2027	630,000	567,600	1,197,600
2028	665,000	536,100	1,201,100
2029	695,000	502,850	1,197,850
2030	730,000	468,100	1,198,100
2031	745,000	453,500	1,198,500
2032	785,000	416,250	1,201,250
2033	1,025,000	377,000	1,402,000
2034	1,065,000	336,000	1,401,000
2035	1,105,000	293,400	1,398,400
2036	1,150,000	249,200	1,399,200
2037	1,195,000	203,200	1,398,200
2038	1,245,000	155,400	1,400,400
2039	1,295,000	105,600	1,400,600
2040	1,345,000	53,800	1,398,800
<b>Total</b>	<b>15,500,000</b>	<b>6,494,300</b>	<b>21,994,300</b>

**Debt Schedules:**

**2022 Tax and Revenue Bond  
Combination Tax and Surplus Revenue Certificates of Obligation  
\$41,945,000  
Principal Due - August 15**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2024	700,000	2,067,500	2,767,500
2025	1,155,000	2,032,500	3,187,500
2026	1,470,000	1,974,750	3,444,750
2027	1,545,000	1,901,250	3,446,250
2028	1,620,000	1,824,000	3,444,000
2029	1,700,000	1,743,000	3,443,000
2030	1,840,000	1,658,000	3,498,000
2031	1,960,000	1,566,000	3,526,000
2032	2,005,000	1,468,000	3,473,000
2033	2,160,000	1,367,750	3,527,750
2034	2,270,000	1,259,750	3,529,750
2035	2,390,000	1,146,250	3,536,250
2036	2,510,000	1,026,750	3,536,750
2037	2,650,000	901,250	3,551,250
2038	2,785,000	768,750	3,553,750
2039	2,915,000	629,500	3,544,500
2040	3,070,000	483,750	3,553,750
2041	3,220,000	330,250	3,550,250
2042	3,385,000	169,250	3,554,250
<b>Total</b>	<b>41,350,000</b>	<b>24,318,250</b>	<b>65,668,250</b>



# Fiscal & Budgetary Policies

## I. Statement of Purpose

The City of Granbury is committed to financial management through integrity, prudent stewardship, planning, accountability, full disclosure and communication. The broad purpose of these Fiscal and Budgetary Policies are to enable the City to achieve and maintain a long-term stable and positive financial condition, and provide guidelines for the day-to-day planning and operations of the City's financial affairs.

Policy scope generally spans areas of accounting and fiscal reporting, internal controls, both operating and capital budgeting, revenue management, investment and asset management, debt management and forecasting. This is done in order to:

- Demonstrate to the citizens of Granbury, the investment community, and the bond rating agencies that the City is committed to a strong fiscal operation;
- Provide precedents for future policy-makers and financial managers on common financial goals and strategies;
- Fairly present and fully disclose the financial position of the City on conformity to generally accepted accounting principals (GAAP); and
- Demonstrate compliance with finance-related legal and contractual issues in accordance with the Texas Local Government Code and other legal mandates.

These policies will be reviewed and updated annually as part of the budget preparation process.

## II. Operating Budget Policy Statement

### 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 following funds are appropriated: General Fund, Enterprise funds (Utility Fund and Airport Fund), Special Revenue Funds (Tourism Fund and Granbury Historical Properties) and the Debt Service Fund. The Finance Department prepares the budget, with the cooperation of all departments, and under the direction of the City Manager who makes necessary changes and transmits the document to the City Council.

1. Proposed Budget – Under the City Charter, the City Manager is responsible for preparing and recommending an operating budget for City Council consideration. Such budget shall provide a complete plan for the fiscal year within the provisions of the City Charter.

- A. A budget message which shall outline the proposed financial policies for the next year with explanations of any change from previous years in expenditures and any major changes in policy and complete statement regarding the financial conditions of the City.
  - B. The budget shall include four basic segments for review and evaluation: (1) personnel costs, (2) line item budget for operations and maintenance costs, (3) service level adjustments for increases or decreases to existing service levels and (4) revenues.
  - C. The budget review process shall include the City Council participation in the development of each of the four segments of the proposed budget.
2. Adoption of the Budget – The budget and all supporting schedules shall be filed with the City Secretary when submitted to the Council and shall be open for public inspection by anyone interested.

At the Council meeting at which time the budget is submitted, the Council will name the time and place of a budget public hearing and will publish notice of the public hearing at least ten (10) days before the date of the hearing. At this hearing, interested citizens may express their opinions concerning items of expenditure, giving their reasons for wishing the increase or decrease in any items of expense. After the public hearing, the Council shall analyze the budget, making any additions or deletions which they feel appropriate and shall, at least twenty (20) days prior to the beginning of the next fiscal year, adopt the budget by a favorable majority vote of all members of the Council. Should the Council take no action on or prior to such day, the budget, as submitted, shall be deemed to have been finally and unanimously adopted by the Council.

3. The Operating Budget shall be submitted to the Government Finance Officers Association (GFOA) annually for evaluation and consideration for the Award for Distinguished Budget Presentation.

## **B. Balanced Budget**

A Balanced Budget is defined as a budget with total expenditures not exceeding total revenues and monies available in the fund balance within an individual fund. The goal of the City is to balance the operating budget with the current revenues, whereby, current revenues would match and fund on-going expenditures.

## **C. Planning**

The budget process will be coordinated so that major policy issues are identified prior to the budget approval date. This will allow the City Council adequate time for consideration of appropriate decisions and analysis of financial impacts.

**D. Reporting**

Summary financial reports will be presented to the City Council monthly. These reports will be in a format appropriate to enable the City Council to understand the overall budget and financial status of the City.

**E. Control and Accountability**

Each Department Director, appointed by the City Manager, will be responsible for the administration of his/her departmental budget. This includes accomplishing the objectives adopted as part of the budget and monitoring each departmental budget for compliance with spending limitations.

**F. Contingency Appropriations**

The budget may include contingency appropriations within designated operating departmental budgets. These funds are to offset expenditures for unexpected maintenance or other unanticipated or unforeseen expenses that might occur during the year. The Contingency Accounts are budgeted in Non-Departmental for the General and Utility Fund.

**III. Asset Management****A. Cash Management and Investments**

The City Council has formally approved a separate Investment Policy for the City of Granbury that meets the requirements of the public Funds Investment Act (PFIA), Section 2256 of the Texas Local Government Code. This policy is reviewed annually by the City Council and it applies to all financial assets held by the City.

1. Statement of Cash Management Philosophy – The City shall maintain a comprehensive cash management program to include the effective collection of all accounts receivable, the prompt deposit of receipts to the City’s depository, the payment of obligations and the prudent investment of idle funds in accordance with this policy.
2. Objectives - The City’s investment program will be conducted as to accomplish the following, listed in priority order:
  - a. Safety of the principal invested
  - b. Liquidity and availability of cash to pay obligations when due
  - c. Receive the highest possible rate of return (yield) consistent with the City’s investment policy

3. Safekeeping and Custody - Investments may only be purchased through brokers/dealers who meet the criteria detailed in the investment policy, which also addresses internal controls related to investments.
4. Standard of Care and Reporting – Investments will be made with judgment and care, always considering the safety of principal to be invested and the probable income to be derived. The Director of Finance is responsible for overall management of the City’s investment program and ensures all investments are made in compliance with the investment policy. An investment report, providing both summary and detailed information, will be presented to the City Council quarterly.
5. Authorized Investments – The City can currently invest in the following:
  - a. U.S Treasury and Agency securities;
  - b. Obligations of this state or other states, agencies, counties, cities, rated as to investment quality by a nationally recognized investment rating firm of not less than A;
  - c. Certificates of Deposit;
  - d. Fully collateralized Repurchase Agreements;
  - e. No-load Money Market Mutual Funds;
  - f. Investment Pools that meet the requirements of PFIA.

## **B. Capital Expenditures**

These assets will be reasonably safeguarded, properly accounted for and prudently insured.

1. Capitalization Criteria – For purposes of budgeting and accounting classification, capital expenditures are defined as a purchase of an asset that contains the following criteria:
  - The asset is owned by the City
  - The expected useful life of the asset must be longer than one year, or extend the life of an identifiable existing asset by more than one year
  - The original cost of the asset must be at least \$5,000
  - The asset must be tangible
  - On-going repairs and general maintenance are not capitalized
2. New Purchases – All costs associated with bringing the asset into working order will be capitalized as part of the asset costs. This will include start up costs, engineering or consultant type fees as part of the asset cost once the decision or commitment to purchase the asset is made. The cost of land acquired should include all related costs associated with its purchase.
3. Improvements and Replacement – Improvements will be capitalized when they extend the original life of an asset or when they make the asset more valuable than it was originally. The replacement of assets components will

normally be expensed unless they are of a significant nature and meet all the capitalization criteria.

4. Contributed Capital – Infrastructure assets received from developers or as a result of annexation will be recorded as equity contributions when they are received.
5. Distributions Systems – All costs associated with public domain assets, such as streets and utility distribution lines will be capitalized in accordance with the capitalization policy. Costs should include engineering, construction and other related costs including right of way acquisition.
6. Reporting and Inventory – The Finance Department will maintain the permanent records of the City’s fixed assets, including description, cost, department of responsibility, date of acquisition, depreciation and expected useful life. Periodically, random sampling at the department level will be performed to inventory fixed assets assigned to that department. Responsibility for safeguarding the City’s fixed assets lies with the department Director whose department has been assigned the asset.

**IV. Debt Management**

The City of Granbury recognizes the primary purpose of capital facilities is to provide services to the citizens. Using debt financing to meet the capital needs of the community must be evaluated according to efficiency and equity. Efficiency must be evaluated to determine the highest rate of return for a given investment of resources. Equity is resolved by determining who should pay for the cost of capital improvements. In meeting demand for additional services, the City will strive to balance the needs between debt financing and “pay-as-you-go” methods. The City realizes that failure to meet the demands of growth may inhibit its continued economic vitality, but also realizes that too much debt may have detrimental effects on the City’s long-range financial condition.

The City will issue debt only for the purpose of acquiring or constructing capital assets for the general benefit of its citizens and to allow it to fulfill its various purposes as a city.

- A. Usage of Debt** – Debt financing will be considered for non-continuous capital improvements which citizens will be benefited. Alternatives for financing will be explored prior to debt issuance and include, but not limited to:

- Grants
- Use of Reserve Funds
- Use of Current Revenues
- Contributions from developers and others

- Leases
- Impact Fees

When the City utilizes long-term financing, it will ensure that the debt is soundly financed by conservatively projecting revenue sources that will be used to pay the debt. It will not finance the improvement over a period of time greater than the useful life of the improvement and it will determine that the cost benefit of the improvement, including interest costs, is positive to the community.

## **B. Types of Debt –**

1. General Obligation Bonds – General obligation bonds must be authorized by a vote of the citizens of Granbury. They are used only to fund capital assets of the general government and are not to be used to fund operating needs of the City. The full faith and credit of the City as well as the City’s ad valorem taxing authority back general obligation bonds. Conditions for issuance of general obligation debt include:

When the project will have a significant impact on the tax rate;  
When the project may be controversial even though it is routine in nature;  
or  
When the project falls outside normal bounds of projects the City has typically done.

2. Revenue Bonds – Revenue bonds will be issued to provide for the capital needs of any activities where the capital requirements are necessary for a continuation or expansion of a service. The improved activity shall produce a revenue stream to fund the debt service requirements of the necessary improvement to provide service expansion. The average life of the obligation should not exceed the useful life of the asset(s) to be funded by the bond issue.

3. Certificates of Obligation, Contract Obligations (CO’s) – Certificates of obligation or contract obligations may be used to fund capital requirements that are not otherwise covered either by general obligation or revenue bonds. Debt service for CO’s may be either from general revenues (tax-supported) by a specific revenue stream(s) or a combination of both. Typically, the City may issue CO’s when the following conditions are met:

- When the proposed debt will have a minimal impact on future effective property tax rates;
- When the projects to be funded are within the normal bounds of city capital projects, such as roads, parks, various infrastructure and City facilities; and
- When the average life of the obligation does not exceed the useful life of the assets to be funded by the issue.

Certificates of obligation will be will be used with prudent care and

judgment by the City Council. Every effort will be made to ensure public participation in decisions relating to debt financing.

- C. **Method of Sale** – The City will use a competitive bidding process in the sale of bonds unless conditions in the bond market or the nature of the issue warrant a negotiated bid. In such situations, the City will publicly present the reasons for the negotiated sale. The City will rely on the recommendation of the financial advisor in selection of the underwriter or direct purchaser.
- D. **Disclosure** – Full disclosure of operating costs along with capital costs will be made to the bond rating agencies and other users of financial information. The City staff, with the assistance of the financial advisor and bond counsel, will prepare the necessary materials for presentation to the rating agencies and will aid in the production of the preliminary Official Statements. The City will take the responsibility for the accuracy of all financial information released.
- E. **Federal Requirements** – The City will maintain procedures to comply with arbitrage rebate and other Federal requirements.
- F. **Debt Restructuring** – The City will issue bonds not to exceed the useful life of the asset being financed. The structure should approximate level debt service unless operational matters dictate otherwise. Market factors, such as the effects of tax-exempt designations, the cost of early redemption options and the like, will be given consideration during the structuring of long-term debt instruments.
- G. **Debt Coverage Ratio** – Refers to the number of times the current combined debt service requirements or payments would be covered by the current operating revenues, net of on-going operating expenses of the City’s combined utilities (Electric, Water, and Wastewater). The current bond ordinance for outstanding utility debt requires a combined minimum 1.25 times coverage ratio.
- H. **Bond Reimbursement Resolutions** – The City may utilize bond reimbursements as a tool to manage its debt issues, due to arbitrage requirements and project timing. In so doing, the City uses its capital reserves “cash” to delay bond issues until such time when issuance is favorable and beneficial to the City.

The City Council may authorize a bond reimbursement resolution for General Capital projects that have a direct impact on the City’s ad valorem tax rate when the bonds will be issued within the term of the existing City Council.

The City Council may also authorize revenue bond reimbursements for approved utility and other self-supporting capital projects.

## V. Other Funding Alternatives

When at all possible, the City will research alternative funding opportunities prior to issuing debt or increasing user-related fees.

- A. **Grants** – All potential grants will be examined for any matching requirements and the source of those requirements identified. A grant funding worksheet, reviewed by Finance, that clearly identifies funding sources, outcomes and other relevant information will be presented and approved by the City Council prior to any grant application being submitted. It must be clearly understood that any resulting operation requirements of the grant could be discontinued once the term and conditions of the project have been terminated. The City Council must authorize acceptance of any grant funding.
- B. **Use of Reserve Funds** - The City may authorize the use of reserve funds to potentially delay or eliminate a proposed bond issue. This may occur due to higher than anticipated fund balances in prior years, thus eliminating or reducing the needs for debt proceeds, or postpone a bond issue until market conditions are more beneficial or timing of the related capital improvements does not correspond with the planned bond issue. Reserve funds used in this manner are replenished upon issuance of the proposed debt.
- C. **Developer Contributions** – The City will require developers who negatively impact the City’s utility capital plans to offset those impacts.
- D. **Leases** – The City may authorize the use of lease financing for certain operating equipment when it is determined that the cost benefit of such arrangement is advantageous to the City.
- E. **Impact Fees** – The City will impose impact fees as allowable under state law for both water and wastewater services. These fees will be calculated in accordance with statute and reviewed at least every three years. All fees collected will fund projects identified within the Fee study and as required by state laws.

## VI. Financial Conditions and Reserves

The City of Granbury will maintain budgeted minimum reserves in the ending working capital/fund balances to provide a secure, healthy financial base for the City in the event of a natural disaster or other emergency, allow stability of City operations should revenues fall short of budgeted projections and provide available resources to implement budgeted expenditures without regard to actual timing of cash flows into the City.

- A. **Operational Coverage** – The City’s goal is to maintain operations coverage of

1.00, such that operating revenues will at least equal or exceed current operating expenditures. Deferrals, short-term loans, or one-time sources will be avoided as budget balancing techniques.

**B. Operating Reserves** – City wide the City will maintain reserves at a minimum of ninety (90) days (25%) of net budgeted operating expenditures. Net budgeted operating expenditures are defined as total budgeted expenditures less interfund transfers and charges, general debt service (tax-supported), direct cost for purchased power and payments from third party grant monies.

1. General Fund – The unobligated fund balance in the General Fund should equal at least ninety (90) days or 25% of annual budgeted General Fund expenditures.
2. Utility Fund – Working capital reserves in the Utility Fund should be at least 25% or ninety (90) days.

For all other funds, the fund balance is the excess of assets over liabilities which is an indication of strength of each particular fund at a specific time. The ultimate goal of each such fund is to have expended the fund balance at the conclusion of the activity for which the fund was established.

Reserve requirements will be calculated as part of the annual budget process and any additional required funds to be added to the reserve balances will be appropriated within the budget. Funds in excess of the minimum reserves may be expended for City purposes at the will of the City Council once it has been determined that the use of the excess will not endanger reserve requirements in future years.

**C. 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 of service. Receivables aging past 120 days will be sent to a collection agency.

**Capital Projects Funds** – Every effort will be made for all monies within the Capital Projects Funds to be expended within thirty-six (36) months of receipt. The fund balance will be invested and income generated will offset increases in construction costs or other costs associated with the projects. Capital project funds are intended to be expended totally, with any unexpected excess to be transferred to the Debt Service Fund to service project-related debt service.

**E. General Debt Service Funds** - Revenues within this fund are stable, based on property tax revenues. Balances are maintained to meet contingencies and to make certain that the next year's debt service payments may be met in a timely manner. The fund balance should not fall below one

month or 1/12<sup>th</sup> annual debt service requirements, in accordance with IRS guidelines.

- F. **Investment of Reserve Funds** - The reserve funds will be invested in accordance with the City's investment policy.

## VII. 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 Directors Responsibility** - Each department director is responsible for ensuring that good internal controls are followed throughout the department, that all Finance Department directives are implemented and that all independent auditor internal control recommendations are addressed.



# Basis of Accounting and Budgeting

The City's basis of accounting conforms to Generally Accepted Accounting Principles (GAAP) as established by the Governmental Accounting Standards Board (GASB), and the Annual Comprehensive Financial Report (ACFR) is prepared under the modified accrual and accrual basis of accounting, as required by GAAP. The City's basis of budgeting essentially follows the basis of accounting (modified accrual for government funds and full accrual for proprietary funds); however, there are exceptions, which are described below.

- A. Only revenues expected to be received during the year or soon thereafter are included in revenue estimates (budget basis). For GAAP purposes, governmental fund type revenues are recognized when they are both "*measurable and available*" according to the modified accrual basis of accounting. Proprietary fund type revenues are recognized when earned according to the accrual basis of accounting.
- B. Only amounts that will be spent or encumbered by the end of the fiscal year are recorded as expenditures (budget basis). For GAAP purposes, governmental and proprietary fund type expenditures are recorded when incurred according to the modified accrual and accrual basis of accounting.
- C. Depreciation expense is not displayed and capital expenditures and bond principal payments are shown as utilized by each fund (budget basis).
- D. Compensated absences (accrued but unused leave) and employee benefits are not reflected in the budget.
- E. Transfers are classified as revenues and expenditures (budget basis) rather than as "other financing sources or uses" (accounting basis).

# City-Wide Approved Positions

	2021-2022		2022-2023		2023-2024		Variance	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
<b>General Fund</b>								
<b>Administration</b>								
City Manager	3		3		3			
City Secretary	2		2		2			
Finance	5		5		5			
Human Resources	1		1		1			
Communications	2		2		2			
<b>Internal Services</b>								
Purchasing/Warehouse	4		4		4			
Information Technology	1		2		4		+2	
Fleet Maintenance	4		5		5			
Building Maintenance	9		11		10		-1	
<b>Culture &amp; Recreation</b>								
Economic Development	1		2		2			
Community Services	7		7		7			
Parks & Recreation	23	3	23	3	23	3		
Cemetery	1		1		1			
<b>Public Safety &amp; Streets</b>								
Building & Permits	9		9	1	11		+2	-1
Municipal Court	2	1	2	1	2	1		
Police	53		53		54		+1	
Fire	1		1		1			
Street Maintenance	7	1	7	1	7	1		
<b>Total General Fund</b>	<b>135</b>	<b>5</b>	<b>140</b>	<b>6</b>	<b>144</b>	<b>5</b>	<b>+4</b>	<b>-1</b>
<b>Utility Fund</b>								
Utility Administration	3	1	3	1	4		+1	-1
Meter Technicians	3		3		3			
Groundwater	4		4		4			
Water Treatment	9		9		9			
Electric	7		8		8			
Water Distribution	7		7		7			
Wastewater Treatment	12		12		12			
Wastewater Collection	5		5		5			
Public Works	5		6		5		-1	
<b>Total Utility Fund</b>	<b>55</b>		<b>57</b>	<b>1</b>	<b>57</b>		<b>0</b>	<b>-1</b>
<b>Tourism Fund</b>								
Tourism	3	5	3	5	3	5		
Conference Center	5	2	5	2	5	2		
<b>Total Tourism Fund</b>	<b>8</b>	<b>7</b>	<b>8</b>	<b>7</b>	<b>8</b>	<b>7</b>	<b>0</b>	<b>0</b>
<b>Airport Fund</b>								
Airport	1	5	1	5	2	5	+1	
<b>Total Airport</b>	<b>1</b>	<b>5</b>	<b>1</b>	<b>5</b>	<b>2</b>	<b>5</b>	<b>1</b>	<b>0</b>
<b>Total City</b>	<b>199</b>	<b>17</b>	<b>206</b>	<b>19</b>	<b>211</b>	<b>17</b>	<b>5</b>	<b>-2</b>

REFERENCE

## Additions:

Police Criminal Investigator: adding an additional investigator for a total of 6 for the department

Airport Supervisor: The City Municipal Airport has grown exponentially in the past few years and with that growth is the need for an airport supervisor daily operations. The only other full-time position at the airport is the Aviation Director. The 5 part-time positions are aviation attendants. The airport is staffed from 7am-7pm 7 days a week.

IT/GIS Tech: Adding an additional tech to support both IT infrastructure and the city-hosted GIS system

Fire Inspector: Add a second inspector for both fire and buildings

Permits Clerk (PT to FT): Change the part-time permit clerk position to full-time for a total of 3 clerks for code enforcement

Utility Billing Clerk (PT to FT): Change the part-time utility billing clerk position to full-time for a total of 3 clerks for utility billing.

## Changes:

GIS Tech: The GIS Tech position was budgeted in Public Works for FY2023, but for FY 2024 will be moved to the IT department

## Interns:

During FY 2023-2024, the City of Granbury will have 5 intern positions: (2) in Communications, (1) Economic Development Intern, (1) Community Development Planning Intern and (1) Public Works Engineering Intern.



## Advisory Boards & Commissions

The 2023-2024 membership of the City of Granbury’s boards and commissions include:

### **Building Standards, Plumbing, Adjustments and Appeals Board**

Hears and decides on appeals of decisions made by the building official or fire inspector.  
Hears and makes rulings on dangerous building and property maintenance cases.

Karrie Baysinger  
Brian Gaffin

Brian Blevins  
Terry Taylor

Jon Curtner

### **Capital Improvements Advisory Committee**

Assists the City Council in adopting land use assumptions, monitors and evaluates the implementation of the capital improvements plan, and advises the City Council of the need to update or revise the land use assumptions, capital improvements plan, and impact fees.

David Averitt  
Eddie Funderburk  
Amirra Robertson

Brian Blevins  
Jason Gatewood

Jerry Colborg  
Richard Hoefs

### **Ethics Commission**

Hears and resolves complaints or allegations of a violation of the City of Granbury’s Code of Ethics brought before them by any person. The commission is responsible for recommending sanctions and penalties in cases where a violation of the Ethics Code is found to have occurred.

Vickie Lee  
Julie Shores

Romeo Bachand

Rod Reyes

### **Granbury Cultural Arts Commission**

The Commission works cooperatively with private citizens, foundations, corporations, and institutions committed to the preservation and development of programs and activities related to the arts and makes recommendations on art-related expenditures.

Cora Werley, Chair  
Barbara Loyd  
Mary Ella Riley

Janice Horak  
Stacey Martin

Cheshe Langford  
Mickey Parson

# Advisory Boards & Commissions

## Continued

**Granbury Parks Board**

Researches and recommends policies regarding development, operation, and maintenance of the municipal parks.

James Dickens, Chair	Barbara Boozer	Jayme Cornwell
Jon Curtner	Katherine McGill	Josh McGinnis
Christina Moon	one Snider	Kay Wasielewski

**Granbury Regional Airport Board**

Studies and makes recommendations to the City Council regarding operations, facility improvements, and maintenance of the airport.

Jackie Vaughn, Chair	Pat Abell	Larry French
Charles (Rick) Huber	Andy Rash	John Roberts
Ron Stowell	Lon Wimberley	Allen Newton, <i>Alternate</i>

**Historic Preservation Commission**

Adopts criteria for the designation of landmarks, promotes historic preservation, and increases awareness of the value of historic, cultural, and architectural preservation. Hears and decides on applications for Certificates of Appropriateness regarding properties in the historic districts.

Cindy Peters, Chair	Mary Hattox, Vice Chair	Kay Collerain Schwartz
William Dwight	Peter Garland	Mark McDonald
Claudia Southern		

**Planning and Zoning Commission**

Makes recommendations to City Council regarding requests for Specific Use Permits, zoning changes, ordinance amendments, and plats. Makes recommendations to the City Council regarding achievable goals, plans, programs and policies for the total development of the City.

Reda Kay, Chair	Tim Hallman, Vice Chair	Thomas Class
Earl Erdmann	Richard Hoefs	Randall Moore
Skip Overdier	Kevin Watson	

**Zoning Board of Adjustment**

Hears and decides appeals and variance requests and may modify decisions or determinations related to the zoning ordinance. The authority and responsibilities of this board are established in Texas Local Government Code.

Eileen Cate, Chair	Ronnie Hurd, Vice Chair	David Averitt
Larry Kleuser	Mary Ella Riley	Richard Hoefs, <i>Alternate</i>
Faye Landham, <i>Alternate</i>		

## Utility Rate Structure

### Water Rate Structure

*last updated October 1, 2023*

	<b>Inside</b>	<b>Outside</b>
<b>Residential Minimums</b>		
All Residential Customers	19.20	29.53
<b>Commercial Minimum per Meter Size:</b>		
3/4" Meters	21.60	30.00
1" Meters	44.40	62.41
2" Meters	208.82	292.83
3" and 4" Meters	417.64	585.65
6" Meters	693.15	971.48
<b>All Rate per 1,000 gallons:</b>		
0-2,000 gallons	6.00	9.01
2,000- 10,000 gallons	8.10	12.14
10,001-20,000 gallons	9.31	13.96
over 20,000 gallons	9.60	14.41

### Sewer Rate Structure

*last updated October 1, 2023*

	<b>Inside</b>	<b>Outside</b>
<b>Minimums by Type</b>		
Residential Minimum Charge	28.66	40.61
Commercial- Small (3/4" -1") Minimum	43.59	53.15
Commercial- Large (>1") Minimum	70.62	86.10
Multi-Unit Minimum Charge	10.15	15.23
<b>All Rate per 1,000 gallons</b>	<b>4.18</b>	<b>6.28</b>

# Utility Rate Structure

## Electric Rate Structure

*last updated October 1, 2023*

	<b>Inside</b>	<b>Outside</b>
<b>Minimums by Type</b>		
Residential & Multi-Unit	16.00	25.00
Commercial	35.00	45.00
Large Commercial	72.00	85.00
<b>Energy Charge per/kWh*</b>	0.0539	0.0539

**\*Power Cost Adjustment Factor-** In addition to the appropriate base rates, each customer's monthly charge shall be increased by an amount equal to the total power cost incurred in providing service.

<b>Sales Tax</b>		
Residential	1.5%	N/A
Commercial	8.25%	6.25%

## Garbage Rate Structure

*last updated October 1, 2023*

	<b>Inside</b>	<b>Outside</b>
<b>Minimums by Type</b>		
Residential	17.36	N/A
Commercial	varies*	N/A
<b>All Customers- Sales Tax</b>	8.25%	N/A

*\*rates will be set by type, amount and frequency of service.*

## ORDINANCE NO. 23-61

### **AN ORDINANCE APPROVING THE ANNUAL BUDGET OF THE CITY OF GRANBURY, TEXAS FOR FISCAL YEAR 2023-2024; PROVIDING FOR POSTING AND FILING OF BUDGET; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, it is the responsibility of the City Council under the Laws of the State of Texas and the City Charter to approve a fiscal budget for the operation of City Government in providing services and community development; and

**WHEREAS**, a public hearing for citizen participation was held on September 5, 2023 for consideration of the proposed budget for Fiscal Year 2023-2024; and

**WHEREAS**, all statutory and constitutional requirements concerning the adoption of the annual budget have been complied with.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GRANBURY, TEXAS:**

#### **SECTION 1.**

That the proposed annual budget for the fiscal year 2023-2024 of the City of Granbury, Texas, commencing on the 1<sup>st</sup> day of October 2023, and ending on the 30<sup>th</sup> day of September 2024, heretofore prepared and submitted to the City Council by the City Manager, and attached hereto for all purposes, be approved and adopted. Copies of said budget shall be kept on file in the office of the City Secretary.

#### **SECTION 2.**

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, or sections of this ordinance are severable, and if any provision in this Ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional provision.

#### **SECTION 3.**

A copy of the adopted budget, including the cover page, shall be posted on the City's website, along with the record vote of each member of the City Council, as required by law. In addition, the City Manager is hereby directed to file or cause to be filed a true and correct copy of this Ordinance along with the approved budget attached hereto, and any amendments thereto, in the office of the County Clerk of Hood County, Texas, as required by law.

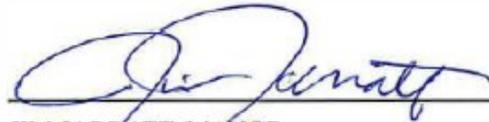
SECTION 4.

All Ordinances or parts of Ordinances in conflict herewith are repealed to the extent of conflict only.

SECTION 5.

This Ordinance shall be in full force and effect from and after the date of its passage and publication as required by law, and it is so ordained.

PASSED AND APPROVED on this 5th day of September 2023.

  
JIM JARRATT, MAYOR

ATTEST:

  
CARLA WALKER, CITY SECRETARY



APPROVED AS TO FORM AND LEGALITY:

  
JEREMY SORELLE, CITY ATTORNEY

## ORDINANCE NO. 23-62

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GRANBURY, TEXAS, LEVYING TAXES FOR THE TAX YEAR 2023-2024; ENACTING PROVISIONS INCIDENT AND RELATING TO THE SUBJECT AND PURPOSE OF THIS ORDINANCE; PROVIDING A SEVERABILITY CLAUSE; REPEALING CONFLICTING ORDINANCES; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City council has approved, by separate ordinance adopted on September 5, 2023, an annual budget for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (tax year 2023-2024); and

**WHEREAS**, the City Council finds that an ad valorem tax must be levied to provide the revenue requirements of the Budget for the tax year 2023-2024; and

**WHEREAS**, all statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes have been complied with.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GRANBURY, TEXAS:**

### SECTION 1.

The City of Granbury, Texas does hereby levy and adopt a tax rate for tax year 2023-2024 and for each year thereafter until otherwise ordained as follows:

\$0.186828	for the purposes of maintenance and operation
<u>\$0.198172</u>	for the payment of principal and interest on debt of this City
\$0.385000	Total Tax Rate

The above tax rate shall be assessed and collected on each One Hundred Dollars (\$100.00) of assessed value of all taxable property, real, personal, and mixed, situated within the corporate limits of the City of Granbury on January 1, 2023 and not exempt from taxation by the Constitution and statutes of the State of Texas.

### SECTION 2.

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

### SECTION 3.

That the tax so levied and assessed shall be apportioned to the accounts and funds in the amount as set forth above and in the Annual Budget of the City adopted for the Fiscal Year commencing October 1, 2023.

### SECTION 4.

Ad Valorem taxes levied by this Ordinance shall be due and payable on October 1, 2023 and shall become delinquent on the first day of February 2024. Payment of such tax is due in one full installment. Taxes shall be payable at the Hood Central Appraisal District. There shall be no discount for taxes paid prior to January 31, 2024.

### SECTION 5.

If the tax is unpaid after January 31, 2024, such tax will become delinquent and penalty and interest will attach and accrue as provided by Texas Tax Code, Section 33.01.

SECTION 6.

As provided by Texas Tax Code, Section 33.07, in the event the taxes become delinquent and remain delinquent on July 1, 2024 and in the event, such delinquent taxes are referred to an attorney for collection, an additional penalty in the amount of compensation to be paid in connection with the collection of the delinquent taxes as specified in the contract with the attorney shall be added as collection costs to be paid by the taxpayer.

SECTION 7.

The Hood Central Appraisal District is hereby authorized to collect the taxes levied under this Ordinance. The City and Hood County shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

SECTION 8.

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, or sections of this ordinance are severable, and if any section, provision, subsection, paragraph, sentence, clause, phrase, or word in this Ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph, or section.

SECTION 9.

All Ordinances or parts of Ordinances in conflict herewith are repealed to the extent of conflict only.

SECTION 10.

This Ordinance shall be in full force and effect from and after the date of its passage and publication as required by law, and it is so ordained.

**PASSED AND APPROVED** on this 5th day of September 2023.

  
JIM JARRATT, MAYOR

ATTEST:

  
CARLA WALKER, CITY SECRETARY



APPROVED AS TO FORM AND LEGALITY:

  
JEREMY SORELLE, CITY ATTORNEY



# 5-Year Strategic Plans

*As part of the budget process, five year strategic plans are forecasted out for each of the four major funds.*

## Major Assumption Highlights

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- \* Revenues and expenses are evaluated at a line item level
- \* Growth forecasts are conservative and based on historical trends
- \* Known debt obligations and contractual expenses are projected out at actual amounts
- \* Each fund's strategic plan results in a balanced budget by limiting the amount projected to be invested in capital projects
- \* Ad valorem tax rate is forecasted to remain consistent, but with Ad valorem revenue continuing to increase due to historical property values increasing
- \* Utility rates are projected to increase in line with the Consumer Price Index
- \* Airport revenue is projected to increase due to the completion of the Airport Expansion project
- \* Tourism revenues are growing at conservative rates based on historical trends
- \* Supplies, Maintenance and Services line items are projected to increase with the Consumer Price Index
- \* Personnel expenses are projected to remain consistent.

# General Fund

## 5-Year Strategic Plan

### REVENUES

	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
<b>Ad Valorem Revenue</b>					
Gross Taxable Value	2,633,849,277	2,818,218,000	3,015,493,000	3,226,577,000	3,452,437,000
<b>Less: Frozen Value</b>	(546,845,114)	(557,783,000)	(568,939,000)	(580,318,000)	(591,925,000)
Tax Base	2,087,004,163	2,260,435,000	2,446,554,000	2,646,259,000	2,860,512,000
Tax Rate	0.385000	0.385000	0.385000	0.385000	0.385000
Tax Levy	8,034,966	8,702,675	9,419,233	10,188,097	11,012,971
Collection Rate	99.5%	99.5%	99.5%	99.5%	99.5%
Ad Valorem Revenue	7,994,791	8,659,161	9,372,137	10,137,157	10,957,906
Add: Tax Ceiling Revenue	1,516,600	1,546,000	1,576,000	1,607,000	1,639,000
<b>Less: I&amp;S Expense</b>	(4,800,600)	(4,695,057)	(5,042,983)	(5,041,736)	(5,041,734)
<b>Less: TIRZ Investment</b>	(185,000)	(198,000)	(211,900)	(226,800)	(242,700)
<b>Ad Valorem Revenue for O&amp;M</b>	<b>4,525,800</b>	<b>5,312,000</b>	<b>5,693,000</b>	<b>6,475,000</b>	<b>7,312,000</b>
<b>Operating Revenues</b>					
Sales Tax	12,000,000	12,360,000	12,731,000	13,113,000	13,507,000
Other Taxes, Franchise Fees	2,841,000	2,927,000	3,015,000	3,089,000	3,167,000
Licenses & Permits	760,500	780,000	798,000	823,000	845,000
Municipal Court Revenue	169,100	178,000	183,000	188,000	193,000
Park Revenue	118,600	120,000	123,000	126,000	128,000
Interest Income	500,000	515,000	530,000	546,000	562,000
Other Revenue	190,800	194,000	197,000	201,000	205,000
Inter-Governmental Revenue	206,900	329,000	331,000	333,000	336,000
Internal Fund Transfers (In)	1,756,000	1,756,000	1,756,000	1,756,000	1,756,000
Reserve Contribution	2,370,500	1,020,000	1,020,000	1,020,000	1,020,000
<b>Operating Revenues</b>	<b>20,913,400</b>	<b>20,179,000</b>	<b>20,684,000</b>	<b>21,195,000</b>	<b>21,719,000</b>
<b>Total Revenue</b>	<b>25,439,200</b>	<b>25,491,000</b>	<b>26,377,000</b>	<b>27,670,000</b>	<b>29,031,000</b>

### Significant Assumptions

- Gross Taxable Value is projected to increase about 7% each year based on the historical average appraisal values growth
- I&S Expense is projected to increase starting in FY 2025-2026 as new debt is issued to fund the growing infrastructure
- TIRZ Investment is growing at 7% in step with the City-wide Ad Valorem Values
- Sales Tax projected at 3%, and most other revenues average increase at 3%

# General Fund

## 5-Year Strategic Plan

### EXPENDITURES

	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
<b>Expenditures</b>					
City Council	(207,600)	(214,000)	(219,000)	(223,000)	(228,000)
City Manager	(673,000)	(701,000)	(731,000)	(761,000)	(793,000)
City Secretary	(250,600)	(263,000)	(274,000)	(285,000)	(296,000)
Legal	(193,500)	(204,000)	(214,000)	(224,000)	(236,000)
Finance	(660,800)	(687,000)	(714,000)	(742,000)	(771,000)
Purchasing	(197,200)	(206,000)	(214,000)	(222,000)	(231,000)
Social Services	(119,500)	(120,000)	(120,000)	(120,000)	(120,000)
IT	(1,781,900)	(2,007,000)	(2,077,000)	(2,150,000)	(2,226,000)
Human Resources	(256,300)	(267,000)	(278,000)	(289,000)	(300,000)
Warehouse Operations	(173,100)	(178,000)	(184,000)	(190,000)	(197,000)
Communications	(288,200)	(290,000)	(302,000)	(314,000)	(326,000)
Building & Permits	(1,215,400)	(1,263,000)	(1,311,000)	(1,362,000)	(1,414,000)
Economic Development	(409,600)	(427,000)	(444,000)	(461,000)	(480,000)
Community Development	(683,100)	(711,000)	(739,000)	(769,000)	(800,000)
Clean Air Coalition	(72,500)	(76,000)	(79,000)	(82,000)	(85,000)
Municipal Court	(232,100)	(242,000)	(252,000)	(262,000)	(272,000)
Police	(8,228,800)	(8,520,000)	(8,842,000)	(9,174,000)	(9,519,000)
Fire	(993,300)	(603,000)	(576,000)	(597,000)	(618,000)
Street	(933,300)	(974,000)	(1,012,000)	(1,051,000)	(1,091,000)
Fleet Maintenance	(503,000)	(522,000)	(542,000)	(563,000)	(585,000)
Building Maintenance	(932,000)	(966,000)	(1,004,000)	(1,043,000)	(1,083,000)
Parks and Recreation	(2,543,200)	(2,639,000)	(2,739,000)	(2,843,000)	(2,952,000)
Cemetery	(79,600)	(83,000)	(87,000)	(90,000)	(94,000)
Non-Departmental	(965,000)	(1,090,000)	(1,108,000)	(1,126,000)	(1,145,000)
<b>Total Operating Expenses</b>	<b>(22,592,600)</b>	<b>(23,253,000)</b>	<b>(24,062,000)</b>	<b>(24,943,000)</b>	<b>(25,862,000)</b>
Transfer to Tourism Fund (Out)	(613,000)	(653,000)	(684,000)	(718,000)	(754,000)
Transfer to Capital Fund (Out)	(1,994,500)	(1,330,000)	(1,367,000)	(1,732,000)	(2,124,000)
Required Reserve	(239,100)	(255,000)	(264,000)	(277,000)	(291,000)
<b>Budgeted Expenditures</b>	<b>(25,439,200)</b>	<b>(25,491,000)</b>	<b>(26,377,000)</b>	<b>(27,670,000)</b>	<b>(29,031,000)</b>

### Significant Assumptions

- The Fire Department will have a reduction in FY 2024-2025 as a lease obligation rolls off.
- Non-Departmental will increase significantly in FY 2024-2025 due to the beginning of a new 380 Sales Tax Reimbursement
- O&M expenses are budgeted to increase an average of 4%

# Utility Fund

## 5-Year Strategic Plan

	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
<b>Revenues</b>					
Electric Revenue	12,615,000	12,742,700	12,871,700	13,002,100	13,133,800
Water Revenue	9,240,000	9,882,600	10,570,000	11,096,100	11,648,300
Sewer Revenue	4,160,000	4,367,800	4,585,900	4,723,500	4,865,200
Interest Income	475,000	500,000	400,000	400,000	400,000
Use of Impact Fees	480,000	-	-	-	-
Other Revenue	561,800	572,100	582,600	593,100	603,800
Use of Fund Balance	787,600	275,000	250,000	327,900	411,000
<b>Total Revenues</b>	<b>28,319,400</b>	<b>28,340,200</b>	<b>29,260,200</b>	<b>30,142,700</b>	<b>31,062,100</b>
<b>Expenditures</b>					
Utility Administration	(691,500)	(726,600)	(755,100)	(784,800)	(815,600)
Meter Technicians	(368,900)	(356,500)	(370,100)	(384,300)	(399,000)
Groundwater	(741,900)	(744,200)	(772,200)	(801,300)	(831,600)
Water Treatment	(3,496,300)	(3,625,800)	(3,760,300)	(3,899,800)	(4,044,600)
Electric Operations	(6,931,500)	(7,183,900)	(7,322,800)	(7,460,600)	(7,602,300)
Water Distribution	(892,000)	(924,500)	(958,300)	(993,500)	(1,030,000)
Wastewater Treatment	(1,828,800)	(2,153,400)	(2,326,000)	(2,417,800)	(2,505,200)
Wastewater Collection	(629,300)	(672,200)	(695,900)	(720,700)	(746,400)
Non-Departmental	(2,135,400)	(2,215,500)	(2,273,800)	(2,317,900)	(2,364,100)
Public Works	(927,000)	(961,100)	(999,000)	(1,038,400)	(1,079,400)
Debt	(6,300,000)	(6,560,100)	(6,712,600)	(6,710,100)	(6,706,000)
Interfund Transfers (Out)	(1,686,000)	(1,686,000)	(1,686,000)	(1,686,000)	(1,686,000)
<b>Total Operating Expenses</b>	<b>(26,628,600)</b>	<b>(27,809,800)</b>	<b>(28,632,100)</b>	<b>(29,215,200)</b>	<b>(29,810,200)</b>
Transfer to Capital Fund (Out)	(1,412,600)	(246,400)	(335,100)	(625,500)	(940,900)
Required Reserve	(278,200)	(284,000)	(293,000)	(302,000)	(311,000)
<b>Budgeted Expenditures</b>	<b>(28,319,400)</b>	<b>(28,340,200)</b>	<b>(29,260,200)</b>	<b>(30,142,700)</b>	<b>(31,062,100)</b>

### Significant Assumptions

- Electric revenue estimated to increase an average of 1% each year due to only slight increases in consumption/connections
- Water and Sewer revenue budgeted to increase 7% and 5% mainly due to new connections and some future CPI rate adjustments
- Use of Fund Balance is budgeted for to fund only one-time major utility projects as transfers to the Capital Fund

# Airport Fund

## 5-Year Strategic Plan

	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
<b>Revenues</b>					
Interest Income	39,300	15,000	7,500	3,000	3,000
Sale of Aviation Fuel	1,230,000	1,260,700	1,292,100	1,324,300	1,357,300
Hangar Rent	310,000	319,300	328,900	338,800	349,000
Other Revenue	55,000	54,200	55,500	56,700	58,000
Inter-Governmental Revenue	50,000	50,000	50,000	50,000	50,000
Transfer from General Fund (In)	-	-	-	-	-
<b>Total Revenues</b>	<b>1,684,300</b>	<b>1,699,200</b>	<b>1,734,000</b>	<b>1,772,800</b>	<b>1,817,300</b>
<b>Expenditures</b>					
Budgeted M&O Expenditures	(1,614,300)	(1,629,200)	(1,664,000)	(1,702,800)	(1,747,300)
Transfer to General Fund (Out)	(70,000)	(70,000)	(70,000)	(70,000)	(70,000)
Transfer to Capital Fund (Out)	-	-	-	-	-
<b>Total Expenditures</b>	<b>(1,684,300)</b>	<b>(1,699,200)</b>	<b>(1,734,000)</b>	<b>(1,772,800)</b>	<b>(1,817,300)</b>

### Significant Assumptions

- During FY 2022-2023 and into FY 2023-2024, the airport increased its reserve balances to fund the major airport expansion project. As those funds are used for capital improvements, it will reduce the reserve balances and the interest earned.
- The Airport Fund's operations budget is balanced without a transfer from the General Fund, using only Airport revenues. Plus, airport operations continue to transfer to the General Fund for a portion of support services performed by the General Fund.
- No major capital improvements are expected to be paid with general revenues at this time. The Airport is banking NPE funds with TXDOT to fund upcoming major capital items.

# Tourism Fund

## 5-Year Strategic Plan

	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
<b>Revenues</b>					
Hotel Occupancy Tax	1,000,000	1,030,000	1,060,900	1,092,700	1,125,500
Conference Center Revenue	528,000	534,000	546,300	558,900	571,700
Langdon Center Revenue	7,000	8,000	9,000	10,000	11,000
Opera House Revenue	72,900	72,900	72,900	72,900	72,900
Other Revenue	19,000	10,000	10,000	10,000	10,000
Use of Fund Balance	125,400				
Transfer from General Fund (In)	573,000	612,400	644,100	677,800	713,500
<b>Total Operating Revenues</b>	<b>2,325,300</b>	<b>2,267,300</b>	<b>2,343,200</b>	<b>2,422,300</b>	<b>2,504,600</b>
<b>Expenditures</b>					
Tourism	(1,166,900)	(1,199,500)	(1,242,700)	(1,288,600)	(1,336,200)
Conference Center	(915,700)	(956,900)	(989,600)	(1,022,800)	(1,057,300)
Langdon Center	(44,400)	(38,000)	(38,000)	(38,000)	(38,100)
Opera House	(29,400)	(30,000)	(30,500)	(31,000)	(31,600)
<b>Total Operating Expenditures</b>	<b>(2,156,400)</b>	<b>(2,224,400)</b>	<b>(2,300,800)</b>	<b>(2,380,400)</b>	<b>(2,463,200)</b>
Transfer to Capital Fund (Out)	(168,900)	(42,900)	(42,400)	(41,900)	(41,400)
<b>Total Budgeted Expenditures</b>	<b>(2,325,300)</b>	<b>(2,267,300)</b>	<b>(2,343,200)</b>	<b>(2,422,300)</b>	<b>(2,504,600)</b>

### Significant Assumptions:

- Hotel Occupancy Tax is projected conservatively to increase only 3% each year
- O&M Expenses at the Lake Granbury Conference Center are budgeted to increase an average of 2% annually as revenue increases by the same increment
- Funds received as revenue for the Opera House will be used for its annual operating and maintenance. Any funds received in excess of those costs, will be transferred to the General Capital Fund and set aside for major projects related to the Opera House.

**DETAILED**  
**OPERATING**  
**BUDGETS**

# 2023-2024 ADOPTED BUDGET

## - General Fund Revenues -

Fund 01

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Ad Valorem</b>				
Current Tax Revenue	2,954,490	3,502,330	3,451,197	4,525,800
Delinquent Tax Revenue	9,611	15,000	13,206	10,000
Penalty & Interest on Taxes	40,714	25,000	39,206	30,000
Tax Certificates	117	100	120	100
<b>Total Ad Valorem</b>	<b>3,004,931</b>	<b>3,542,430</b>	<b>3,503,728</b>	<b>4,565,900</b>
<b>Sales Taxes</b>				
Sales Tax	11,904,320	10,780,000	12,199,431	12,000,000
Mixed Drink Tax	128,093	100,000	146,426	120,000
<b>Total Sales Taxes</b>	<b>12,032,413</b>	<b>10,880,000</b>	<b>12,345,857</b>	<b>12,120,000</b>
<b>Franchise Fees</b>				
Cable TV Franchise Fees	112,265	110,000	111,830	110,000
Telephone Franchise Fees	24,616	26,000	23,264	25,000
Electric Franchise Fees	422,042	420,000	480,429	480,000
Solid Waste Franchise Fees	354,751	360,000	382,379	376,500
Gas Franchise Fees	84,064	85,000	109,531	110,000
City-Owned Utility Franchise Fees	1,480,742	1,450,800	1,613,882	1,553,400
PEG Fee Franchise	26,954	26,000	26,073	26,000
<b>Total Franchise Fees</b>	<b>2,505,435</b>	<b>2,477,800</b>	<b>2,747,387</b>	<b>2,680,900</b>
<b>Licenses, Permits, Fees</b>				
Alcoholic Beverage Permits	16,315	12,000	10,025	12,000
Health Permits	61,938	55,000	55,863	60,000
Building & Housing Permits	361,261	400,000	349,949	300,000
Plumbing & Electric Permits	82,402	85,000	54,084	40,000
Pole Usage Fees	13,149	13,000	13,195	13,000
License Registrations & Renewals	29,600	35,000	32,000	25,000
Water Well Permits	2,500	-	750	-
Misc Permits/Fees/Licenses	142,637	200,000	151,292	150,000
Gas Well Permits & Fees	1,709	-	1,192	-
Engineering Fees	-	-	-	-
Accident Report Fees	367	500	288	500
Developers Fees	83,147	80,000	514,623	160,000
<b>Total Licenses, Permits, Fees</b>	<b>795,025</b>	<b>880,500</b>	<b>1,183,262</b>	<b>760,500</b>

1- AdValorem Tax Revenue increased \$1,023,470 from Budgeted in FY23 due to \$295M increase in taxable values and a slight increase in the tax rate from \$0.380 to \$0.385.

2- Developer's Fees are budgeted conservatively while the moratorium is still in place.

- General Fund Revenues -

Fund 01

*Continued*

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b><i>Municipal Court Fees</i></b>				
Fines and Forfeitures	123,381	150,000	113,244	100,000
Court Fines for Building Security	6,633	7,000	5,787	5,000
Local Truancy Prevention	6,600	7,000	5,755	5,000
Municipal Jury Fund	132	100	115	100
Time Payment Reimbursement Fee	2,587	2,000	2,154	2,000
Municipal Court Administrative Fess	37,459	40,000	30,344	34,000
Warrant Fees	16,053	15,000	13,835	15,000
Arrest Fees	8,374	8,000	7,170	8,000
<b>Total Municipal Court Fees</b>	<b>201,219</b>	<b>229,100</b>	<b>178,404</b>	<b>169,100</b>
<b><i>Park Revenue</i></b>				
Ballfield Concessions	18,907	25,000	7,208	20,000
Lease of Beach Property	1,900	1,900	2,150	2,600
Pool Concessions	8,341	5,000	10,013	5,000
Swimming Pool Admissions	24,115	15,000	23,655	20,000
Pavilion Use Fees	2,145	3,000	3,255	3,000
Recreation Activity Fees	7,819	20,000	500	10,000
Park Donation & Dedication Fees	106,862	20,000	116,000	20,000
Stage Use Fee	3,900	3,000	3,800	3,000
Ballfield Use Fees	8,445	20,000	14,395	10,000
Soccer Field Use Fees	16,975	15,000	13,151	15,000
Cemetery Revenue	11,200	10,000	8,900	10,000
<b>Total Park Revenue</b>	<b>210,833</b>	<b>137,900</b>	<b>203,026</b>	<b>118,600</b>
<b><i>Interest Income</i></b>				
Interest Income	153,644	110,000	786,107	500,000
<b>Total Interest Income</b>	<b>153,644</b>	<b>110,000</b>	<b>786,107</b>	<b>500,000</b>

# 2023-2024 ADOPTED BUDGET

## - General Fund Revenues -

Fund 01

### Continued

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Other Revenue</b>				
Use of Fund Balance	-	4,332,077	-	2,370,500
Lease of City Properties	97,340	95,000	95,640	95,600
Kiosk Sign Use Fee	2,160	-	-	-
Cemetery Gas Well Drilling	6,236	4,500	5,995	7,200
Granbury TV Programming	25,200	-	-	-
Use of Fire Training Center	-	-	-	-
Donations	175,333	60,000	31,964	60,000
Miscellaneous Income	96,644	32,900	137,034	13,000
Insurance Proceeds	16,364	56,789	162,298	-
Cash Short/Over	293	-	(14)	-
Service Fees	17,955	25,000	20,179	15,000
<b>Total Other Revenue</b>	<b>454,861</b>	<b>4,606,266</b>	<b>470,934</b>	<b>2,561,300</b>
<b>Interfund Transfers</b>				
Shared Allocation	1,205,290	897,000	897,000	1,270,000
Transfer from Utility Fund	486,000	690,400	520,400	486,000
<b>Total Interfund Transfers</b>	<b>1,691,290</b>	<b>1,587,400</b>	<b>1,417,400</b>	<b>1,756,000</b>
<b>Intergovernmental Revenue</b>				
Police Personnel Reimbursement	8,965	5,000	12,148	5,000
Radio Maint - Reimbursement	-	-	-	115,000
Other State Revenue	-	-	22,519	-
Other State Grants	156,231	155,500	129,093	65,400
Other Grant Revenue	11,621	97,500	131,094	21,500
FEMA Grant Revenue	594	-	139,191	-
CRF Coronavirus Relief	-	-	-	-
<b>Total Intergovernmental</b>	<b>177,411</b>	<b>258,000</b>	<b>434,045</b>	<b>206,900</b>
<b>Total General Fund Revenue</b>	<b>21,227,062</b>	<b>24,709,396</b>	<b>23,270,149</b>	<b>25,439,200</b>

Use of Fund Balance: The City budgeted to use Fund Balance in FY2022-2023 to help fund part of the Airport project, and mid-year implemented increases in personnel compensation.

**- City Council -**

Department 10

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Personnel</b>				
Salaries	78,000	78,000	78,000	78,000
FICA	5,967	5,967	5,967	5,970
Insurance for Personnel	85	126	105	130
Workers Compensation	122	3,600	127	3,600
Texas Workforce Commission	-	54	-	60
<b>Total Personnel</b>	<b>84,174</b>	<b>87,747</b>	<b>84,199</b>	<b>87,760</b>
<b>Supplies &amp; Maintenance</b>				
Office Supplies	603	1,000	903	900
Copier Expense	177	200	176	200
Non-Capital Tools & Equipment	-	500	22,947 <sup>1</sup>	4,000
<b>Total Supplies &amp; Maintenance</b>	<b>780</b>	<b>1,700</b>	<b>24,026</b>	<b>5,100</b>
<b>Services</b>				
Audit & Accounting	22,500	26,250	20,600	26,250
Telephone	3,039	3,300	2,735	3,300
Postage	76	100	54	100
Council Travel & Training	20,097	26,200	26,102	30,000
Meeting Refreshments	5,632	3,700	3,608	2,500
Meeting Recordings	-	100	-	100
Dues, Subscriptions & Memberships	15,317	15,240	14,648	16,400
Community Events	19,325	26,950	26,932	32,000
Miscellaneous Expenses	1,318	2,000	978	2,000
Special Events- City Hall	4,896	2,000	1,036	2,000
<b>Total Services</b>	<b>92,200</b>	<b>105,840</b>	<b>96,693</b>	<b>114,650</b>
<b>Total City Council</b>	<b>177,154</b>	<b>195,287</b>	<b>204,918</b>	<b>207,510</b>

1- Purchase of new chairs for the pre-council chambers

# 2023-2024 ADOPTED BUDGET

## - City Manager -

Department 11

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Personnel</b>				
Regular	402,540	443,160	435,008	467,120
FICA	27,652	29,386	30,106	30,250
Vacation	2,889	-	3,176	-
Sick Leave	2,575	-	1,477	-
Leave	5,464	-	4,653	-
Overtime	12	100	-	100
Retirement	71,383	78,440	79,391	86,330
Longevity	2,270	2,630	2,630	2,990
Insurance	25,010	27,018	26,997	32,380
Workers Compensation	804	685	671	740
Texas Workforce Commission	27	27	27	30
Car Allowance	19,274	19,200	19,200	19,200
<b>Total Personnel</b>	<b>554,436</b>	<b>600,646</b>	<b>598,682</b>	<b>639,140</b>
<b>Supplies &amp; Maintenance</b>				
Office Supplies	530	200	-	1,000
Copier Expense	2,154	2,800	2,222	2,800
Non-Capital Tools & Equipment	1,605	1,500	350	1,500
<b>Total Supplies &amp; Maintenance</b>	<b>4,289</b>	<b>4,500</b>	<b>2,572</b>	<b>5,300</b>
<b>Services</b>				
Telephone	2,212	2,300	1,887	2,000
Postage	73	100	72	100
Travel/Training	16,474	19,500	18,967	21,000
General Liability Insurance	793	900	854	1,000
Dues, Subscriptions & Memberships	3,391	4,300	4,257	3,880
Other Expense	100	500	411	500
<b>Total Services</b>	<b>23,042</b>	<b>27,600</b>	<b>26,448</b>	<b>28,480</b>
<b>Total City Manager</b>	<b>581,767</b>	<b>632,746</b>	<b>627,703</b>	<b>672,920</b>

REFERENCE

**- City Secretary -**

Department 12

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Personnel</b>				
Regular	120,092	134,543	130,194	143,630
FICA	8,437	9,816	9,503	10,530
Vacation	1,812	-	3,456	-
Sick Leave	1,112	-	1,200	-
Leave	2,924	-	4,656	-
Overtime	357	300	-	300
Retirement	20,884	23,710	23,610	25,880
Longevity	2,330	2,570	2,570	2,810
Insurance	16,673	18,012	17,998	21,590
Workers Compensation	233	207	195	230
Texas Workforce Commission	18	18	18	20
<b>Total Personnel</b>	<b>171,948</b>	<b>189,176</b>	<b>188,744</b>	<b>204,990</b>
<b>Supplies &amp; Maintenance</b>				
Office Supplies	385	700	367	700
Copier Expense	1,831	1,900	1,819	1,800
Non-Capital Equipment	-	-	-	500
<b>Total Supplies &amp; Maintenance</b>	<b>2,215</b>	<b>2,600</b>	<b>2,186</b>	<b>3,000</b>
<b>Services</b>				
Postage	293	600	519	300
Travel/Training	1,875	3,000	1,482	4,000
Documents & Filing Fees	1,425	4,000	1,801	-
Advertising - Legal*	7,479	11,000	7,578	14,500
General Liability Insurance	474	600	515	600
Dues, Subscriptions & Memberships	3,545	3,800	3,573	200
Election Expense	-	12,000	4,952	12,000
Codification	2,465	8,000	7,369	11,000
<b>Total Services</b>	<b>17,556</b>	<b>43,000</b>	<b>27,789</b>	<b>42,600</b>
<b>Total City Secretary</b>	<b>191,720</b>	<b>234,776</b>	<b>218,718</b>	<b>250,590</b>

# 2023-2024 ADOPTED BUDGET

## - Non-Departmental -

Department 13

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Supplies &amp; Maintenance</b>				
Wearing Apparel	-	500	319	500
Fuel- HCCOA	-	-	1,907	-
Maintenance- Towers	14,141	16,200	14,541	16,200
<b>Total Supplies &amp; Maintenance</b>	<b>14,141</b>	<b>16,700</b>	<b>16,766</b>	<b>16,700</b>
<b>Services</b>				
Consultants, Architects & Engineering	22,250	13,000	19,325	7,300
Utilities	148,491	158,900	147,938	156,500
Inventory Damage/Loss	10,813	-	1,585	-
Memorial Lane Expenses	11	-	132	-
General Liability Insurance	42,590	46,600	46,505	50,000
Meeting Expenses	57	100	40	-
Equipment Lease	3,405	7,220	7,152	7,700
Leases & Fleet Transfers	-	68,000	68,000	68,000
Special Property Expense	27,256	26,400	1,422	2,000
Dues, Subscriptions & Memberships	2,480	3,400	3,397	5,800
Tax Appraisal- Collection	167,019	194,200	187,308	217,000
Acton District Reimbursement	13,360	14,000	11,377	14,000
Kroger 380 Reimbursement	99,367	5,200	(14,350) <sup>1</sup>	-
New Developer 380 Reimbursement	93,641	110,000	50,580	110,000
Contingency	-	32,211	-	300,000
Community Events	-	5,200	5,149	-
Miscellaneous Expense	808	55,000	52,266	5,000
Banking Fees	2,515	5,000	1,164	5,000
<b>Total Services</b>	<b>637,062</b>	<b>744,431</b>	<b>588,989</b>	<b>948,300</b>
<b>Interfund Transfers</b>				
Transfer to Airport Fund	1,044,547	1,698,438	1,698,438	-
Transfer to Tourism Fund	494,714	610,720	577,720	522,966
Transfer for Promotion of Tourism	50,000	50,000	50,000	50,000
Transfer to General Debt Service	214,657	-	-	-
Transfer to Historic Properties	40,000	40,000	40,000	40,000
Transfer to Fleet Fund	113,950	-	-	-
<b>Total Interfund Transfers</b>	<b>1,957,868</b>	<b>2,399,158</b>	<b>2,366,158</b>	<b>612,966</b>
<b>Capital</b>				
Building & Improvements	-	1,050,742	684,734	-
Property Improvements	22,432	-	31,818	-
Land	-	-	-	-
<b>Total Capital</b>	<b>22,432</b>	<b>1,050,742</b>	<b>716,552</b>	<b>-</b>
<b>Total Non-Departmental</b>	<b>2,631,503</b>	<b>4,211,031</b>	<b>3,688,465</b>	<b>1,577,966</b>

<sup>1</sup> The City accrued it's obligation for Kroger 380 Agreement in FY2022. The actual final payment was less creating a negative expense in FY2023

**- Legal -**  
Department 15

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Services</b>				
Contracted Legal Consultants	180,712	187,000	185,594	193,000
Legal Expense	320	-	-	-
Telephone	456	500	456	500
<b>Total Services</b>	<b>181,488</b>	<b>187,500</b>	<b>186,050</b>	<b>193,500</b>
<b>Total City Attorney</b>	<b>181,488</b>	<b>187,500</b>	<b>186,050</b>	<b>193,500</b>

# 2023-2024 ADOPTED BUDGET

## - Finance -

Department 20

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Personnel</b>				
Regular	328,376	415,391	407,361	447,330
FICA	24,655	31,092	30,512	33,590
Leave	10,513	-	9,152	-
Overtime	227	400	965	400
Retirement	56,805	72,391	72,311	79,730
Longevity	3,490	3,650	3,750	4,290
Insurance	38,260	45,030	44,995	53,960
Workers Compensation	674	634	579	690
Texas Workforce Commission	54	45	45	50
<b>Total Personnel</b>	<b>463,053</b>	<b>568,633</b>	<b>569,670</b>	<b>620,040</b>
<b>Supplies &amp; Maintenance</b>				
Office Supplies	2,202	3,000	2,216	3,000
Copier Expense	881	2,000	1,083	1,500
Non-Capital Equipment	2,669	-	-	-
<b>Total Supplies &amp; Maintenance</b>	<b>5,752</b>	<b>5,000</b>	<b>3,299</b>	<b>4,500</b>
<b>Services</b>				
Telephone	1,318	1,700	1,687	1,800
Postage	3,265	4,000	3,312	4,000
Travel/Training	5,812	9,500	8,075	10,000
Printing	-	400	-	400
General Liability Insurance	2,523	2,700	2,626	2,700
Dues, Subscriptions & Memberships	2,585	2,800	2,670	2,800
Contract Services	28,851	31,000	30,743	12,000
Bank/Other Fees	2,467	2,500	1,853	2,500
<b>Total Services</b>	<b>46,820</b>	<b>54,600</b>	<b>50,965</b>	<b>36,200</b>
<b>Total Finance</b>	<b>515,626</b>	<b>628,233</b>	<b>623,934</b>	<b>660,740</b>

1- Due to GASB 96, the City moved all software previously accounted for in separate departments into the IT budget

**- Purchasing -**

Department 21

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Personnel</b>				
Regular	105,544	121,664	119,560	127,630
FICA	10,214	8,838	9,076	9,540
Leave	27,139	-	1,615	-
Overtime	998	300	1,612	300
Retirement	23,216	21,003	21,571	23,070
Longevity	5,640	2,650	2,650	2,890
Insurance	15,348	18,012	17,998	21,590
Workers Compensation	235	184	170	200
Texas Workforce Commission	20	18	18	20
<b>Total Personnel</b>	<b>188,354</b>	<b>172,669</b>	<b>174,270</b>	<b>185,240</b>
<b>Supplies &amp; Maintenance</b>				
Office Supplies	-	300	1	300
Copier Expense	1,002	1,000	981	1,000
Wearing Apparel	-	100	-	460
Non-Capital Equipment	-	200	-	200
<b>Total Supplies &amp; Maint</b>	<b>1,002</b>	<b>1,600</b>	<b>982</b>	<b>1,960</b>
<b>Services</b>				
Telephone	1,193	1,400	1,193	1,400
Postage	1	100	-	100
Travel/Training	1,805	4,100	2,961	5,200
Advertising- Legal	1,810	1,200	1,102	1,500
General Liability Insurance	554	700	602	700
Dues, Subscriptions & Memberships	749	800	255	800
Auction Expenses	-	-	-	300
<b>Total Services</b>	<b>6,111</b>	<b>8,300</b>	<b>6,114</b>	<b>10,000</b>
<b>Total Purchasing</b>	<b>195,467</b>	<b>182,569</b>	<b>181,366</b>	<b>197,200</b>

**2023-2024 ADOPTED BUDGET**

**- Social Services -**

Department 22

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Services</b>				
Clean Air Coalition- City Funded	25,000	25,000	25,000	25,000
Weatherford College Contribution	-	-	-	-
Community Contribution	5,000	37,500	32,500	37,500
Hood County Committee on Aging	32,000	32,000	32,000	32,000
The Transit System	22,000	25,000	21,981	25,000
<b>Total Services</b>	<b>84,000</b>	<b>119,500</b>	<b>111,481</b>	<b>119,500</b>
<b>Total Social Services</b>	<b>84,000</b>	<b>119,500</b>	<b>111,481</b>	<b>119,500</b>

**- Information Technology -**

Department 23

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Personnel</b>				
Regular	41,399	201,280	199,281	<sup>1</sup> 322,630
FICA	3,154	15,374	15,010	24,960
Leave	-	-	1,877	-
Overtime	12	1,000	3,776	2,000
Retirement	6,153	34,444	34,884	57,420
Longevity	-	420	440	900
Insurance	3,166	19,167	19,132	44,330
Workers Compensation	325	808	760	1,270
Texas Workforce Commission	-	18	18	40
<b>Total Personnel</b>	<b>54,209</b>	<b>272,511</b>	<b>275,177</b>	<b>453,550</b>
<b>Supplies &amp; Maintenance</b>				
Copier Expense	43	100	83	100
Wearing Apparel	-	50	282	750
Non-Capital Equipment	3,540	7,100	5,628	4,000
Desktop Computers	79,970	112,450	96,980	50,000
Maintenance- Computers	8,385	2,800	129	5,000
<b>Total Supplies &amp; Maintenance</b>	<b>91,938</b>	<b>123,600</b>	<b>103,556</b>	<b>69,950</b>
<b>Services</b>				
Consultants, Architects & Engineering	-	-	-	-
Telephone	417	1,900	1,801	6,680
Travel/Training	-	12,750	10,862	17,600
General Liability Insurance	936	1,200	1,194	2,500
Dues, Subscriptions & Memberships	-	250	-	350
Contract Software Licensing	10,261	37,300	39,149	174,850
Software Licensing Fees	151,048	181,100	169,309	<sup>2</sup> 266,800
Contract Services	337,962	626,274	473,391	453,500
Radio Maintenance	-	-	-	115,000
Internet Provider Subscription	176,140	239,988	220,129	220,600
<b>Total Services</b>	<b>676,765</b>	<b>1,100,762</b>	<b>915,834</b>	<b>1,258,380</b>
<b>Capital</b>				
Other Capital Equipment & Tools	-	248,600	180,201	-
<b>Total Capital</b>	<b>-</b>	<b>248,600</b>	<b>180,201</b>	<b>-</b>
<b>Total IT</b>	<b>822,912</b>	<b>1,745,473</b>	<b>1,474,768</b>	<b>1,781,880</b>

1- 2 Additional positions in IT (Technician and GIS Tech)

2- Due to GASB 96, the City moved all software previously accounted for in separate departments into the IT budget

# 2023-2024 ADOPTED BUDGET

## - Human Resources -

Department 24

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Personnel</b>				
Regular	64,695	82,540	79,316	86,340
FICA	5,577	6,603	6,352	6,910
Leave	4,712	-	507	-
Retirement	12,177	14,932	14,378	15,960
Longevity	3,940	4,060	4,060	4,180
Insurance	8,337	9,006	8,999	10,800
Workers Compensation	136	129	132	140
Texas Workforce Commission	9	9	9	10
<b>Total Personnel</b>	<b>99,581</b>	<b>117,279</b>	<b>113,753</b>	<b>124,340</b>
<b>Supplies &amp; Maintenance</b>				
Office Supplies	741	900	619	700
Copier Expense	1,166	1,500	1,418	1,200
<b>Total Supplies &amp; Maint</b>	<b>1,907</b>	<b>3,000</b>	<b>2,566</b>	<b>1,900</b>
<b>Services</b>				
Consultants, Architects & Engineering	28,800	30,000	28,800	30,000
Payroll Services (ADP)	40,650	41,000	42,672	42,000
Telephone	1,193	1,300	1,193	1,300
Postage	326	400	289	400
Travel/Training	1,173	1,700	1,686	4,000
Employee Training Program	3,924	4,100	3,048	7,500
Advertising- Employee	1,195	1,300	1,067	1,300
General Liability Insurance	221	250	242	300
Safety Testing	8,651	9,500	9,158	9,000
Dues, Subscriptions & Memberships	969	1,150	681	1,150
Other Fees	680	800	769	800
Employee Appreciation	20,006	24,600	24,599	25,500
Firefighter Appreciation	1,923	4,000	2,593	2,000
Employee Assistance Program	4,470	6,000	5,392	4,800
<b>Total Services</b>	<b>114,181</b>	<b>126,100</b>	<b>122,190</b>	<b>130,050</b>
<b>Total Human Resources</b>	<b>215,669</b>	<b>246,379</b>	<b>238,509</b>	<b>256,290</b>

**- Warehouse -**

Department 25

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Personnel</b>				
Regular	56,697	73,477	44,554	85,160
FICA	4,810	5,591	3,725	6,450
Leave	5,446	-	3,225	-
Overtime	1,200	1,000	1,334	1,000
Retirement	11,075	12,967	8,470	15,240
Longevity	2,120	1,830	-	240
Insurance	13,641	18,012	17,955	21,590
Workers Compensation	2,066	2,054	2,110	2,370
Texas Workforce Commission	25	18	18	20
<b>Total Personnel</b>	<b>97,080</b>	<b>114,949</b>	<b>81,391</b>	<b>132,070</b>
<b>Supplies &amp; Maintenance</b>				
Office Supplies	99	200	188	450
Copy Machine Supplies	1,118	1,100	1,072	1,000
Wearing Apparel	588	800	534	800
Vehicle Fuel	1,247	1,200	672	1,000
Non-Capital Equipment	397	900	579	2,700
Maintenance- Motor Vehicles	76	1,000	177	1,000
Maintenance- Heavy Equipment	392	1,000	578	1,000
Maintenance- Tanks	3,236	6,000	3,099	6,000
<b>Total Supplies &amp; Maintenance</b>	<b>7,153</b>	<b>12,200</b>	<b>6,899</b>	<b>13,950</b>
<b>Services</b>				
Telephone	483	700	482	700
Travel/Training	168	1,000	870	1,000
General Liability Insurance	5,166	5,200	4,152	5,300
Leases & Fleet Transfers	17,900	8,100	8,100	20,000
Dues, Subscriptions & Memberships	-	-	-	-
Contract Services	-	-	23,405	-
<b>Total Services</b>	<b>23,716</b>	<b>15,100</b>	<b>37,011</b>	<b>27,000</b>
<b>Capital</b>				
Other Equipment & Tools	-	-	6,615	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>6,615</b>	<b>-</b>
<b>Total Warehouse Operations</b>	<b>127,949</b>	<b>142,249</b>	<b>131,916</b>	<b>173,020</b>

REFERENCE

1- Due to GASB 96, the City moved all software previously accounted for in separate departments into the IT budget

# 2023-2024 ADOPTED BUDGET

## - Communications -

Department 27

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Personnel</b>				
Regular	132,524	147,681	137,898	1 185,670
FICA	9,589	10,778	10,278	13,710
Leave	79	-	3,860	-
Retirement	22,939	25,707	25,515	27,720
Longevity	-	240	300	480
Insurance	16,663	18,012	17,998	21,590
Workers Compensation	244	312	307	390
Texas Workforce Commission	186	18	18	40
<b>Total Personnel</b>	<b>183,341</b>	<b>203,748</b>	<b>196,286</b>	<b>250,600</b>
<b>- Granbury Media -</b>				
<b>Supplies &amp; Maintenance- Media</b>				
Office Supplies	729	400	156	-
Intellectual Properties	-	400	198	400
Copier Expense	331	400	329	300
Non-Capital Equipment	2,662	1,000	396	500
<b>Total Supplies &amp; Maintenance- Media</b>	<b>3,721</b>	<b>2,200</b>	<b>1,078</b>	<b>1,200</b>
<b>Services</b>				
Contract Services	28,800	-	-	-
Utilities	6,938	7,800	3,029	-
Telephone	2,132	2,975	1,963	1,475
Postage	-	15	8	30
Travel/Training	3,848	-	-	-
General Liability Insurance	1,147	1,200	480	600
Dues, Subscriptions & Memberships	5,885	5,255	5,074	635
Software Maintenance	855	1,000	855	1,000
Broadcast Connections	5,427	5,500	5,431	6,500
Internet Service	392	-	-	-
Miscellaneous Expenses	-	600	368	1,500
<b>Total Services- Media</b>	<b>55,424</b>	<b>24,345</b>	<b>17,207</b>	<b>11,740</b>
<b>- Public Information Officer -</b>				
<b>Services- PIO</b>				
Office Supplies	-	200	59	700
Contract Labor	-	1,450	-	-
Travel/Training	4,360	10,900	4,659	7,355
Dues, Subscriptions & Memberships	4,273	6,350	6,238	6,400
Miscellaneous Expenses	5,000	200	66	200
<b>Total Services</b>	<b>13,633</b>	<b>29,350</b>	<b>11,022</b>	<b>24,655</b>
<b>Capital</b>				
Other Capital Equipment & Tools	6,844	57,000	17,413	-
<b>Total Capital</b>	<b>6,844</b>	<b>57,000</b>	<b>17,413</b>	<b>-</b>
<b>Total Communications</b>	<b>262,963</b>	<b>316,643</b>	<b>243,007</b>	<b>288,195</b>

1- Includes budget for 2 Intern positions in FY2024

**- Building Permit Inspections -**

Department 30

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Personnel</b>				
Regular	505,009	614,542	584,348	1 743,730
FICA	40,672	47,566	47,487	57,460
Leave	26,862	-	32,673	-
Overtime	10,507	10,000	12,922	10,000
Retirement	91,887	105,987	106,941	134,780
Longevity	10,550	11,630	11,690	12,710
Insurance	74,407	81,054	80,966	118,720
Workers Compensation	1,526	1,847	1,694	2,220
Texas Workforce Commission	81	92	94	110
<b>Total Personnel</b>	<b>761,502</b>	<b>872,718</b>	<b>878,816</b>	<b>1,079,730</b>
<b>Supplies &amp; Maintenance</b>				
Office Supplies	2,314	3,500	3,429	4,000
Books, Maps, Pamphlets	961	1,200	306	2,500
Copier Expense	4,680	5,800	4,591	5,000
Wearing Apparel	2,186	2,200	1,667	2,700
Vehicle Fuel	12,240	16,500	14,980	15,000
Chemicals	2,072	2,200	1,033	2,000
Maintenance- Motor Vehicles	2,429	5,400	5,357	4,000
<b>Total Supplies &amp; Maintenance</b>	<b>26,882</b>	<b>36,800</b>	<b>31,364</b>	<b>35,200</b>
<b>Services</b>				
Consultants, Architects & Engineering	-	-	-	-
Mowing/Abatement	1,625	2,600	920	18,000
Telephone	9,418	10,500	9,154	10,500
Postage	2,997	3,300	3,253	3,600
Travel/Training	2,220	8,500	7,258	8,500
Legal Advertising	-	500	-	-
General Liability Insurance	8,753	8,700	7,661	8,700
Leases & Fleet Transfers	31,600	14,100	14,100	35,000
Dues, Subscriptions & Memberships	2,101	2,100	1,080	4,350
Other- Employee Certifications	293	1,000	847	1,610
Bank/Transaction Fees	8,919	16,000	11,284	10,000
Miscellaneous Fees	40	200	10	200
<b>Total Services</b>	<b>67,965</b>	<b>67,700</b>	<b>55,723</b>	<b>100,460</b>
<b>Total Building &amp; Permits</b>	<b>856,349</b>	<b>977,218</b>	<b>965,903</b>	<b>1,215,390</b>

REFERENCE

1- Added a second Fire Inspector position and changed a part-time clerk to full-time

# 2023-2024 ADOPTED BUDGET

## - Economic Development -

Department 31

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Personnel</b>				
Regular	41,908	194,168	170,477	229,520
FICA	2,983	15,404	12,186	17,980
Leave	-	-	-	-
Retirement	6,505	34,761	30,678	39,140
Longevity	-	-	-	120
Insurance	3,048	18,012	17,974	21,590
Workers Compensation	-	305	214	370
Texas Workforce Commission	9	18	18	30
Car Allowance	2,215	7,200	7,200	7,200
<b>Total Personnel</b>	<b>56,669</b>	<b>269,868</b>	<b>238,914</b>	<b>315,950</b>
<b>Supplies &amp; Maintenance</b>				
Office Supplies	178	2,000	198	1,000
Copier Expense	-	500	388	700
Wearing Apparel	-	500	332	500
Non-Capital Equipment	2,956	3,000	49	-
<b>Total Supplies &amp; Maintenance</b>	<b>3,135</b>	<b>6,000</b>	<b>966</b>	<b>2,200</b>
<b>Services</b>				
Consultants, Architects & Engineering	75,401	47,800	73,091	47,000
Telephone	437	2,400	1,112	2,400
Travel/Training	3,323	17,500	11,240	17,000
Advertising & Promotions	4,645	2,500	2,006	9,500
Printing	-	-	1,037	1,000
General Liability Insurance	-	500	480	500
Dues, Subscriptions & Memberships	19,565	14,200	14,128	13,800
<b>Total Services</b>	<b>103,427</b>	<b>84,900</b>	<b>103,095</b>	<b>91,400</b>
<b>Total Economic Development</b>	<b>163,231</b>	<b>360,768</b>	<b>342,975</b>	<b>409,550</b>

**- Community Development -**

Department 32

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Personnel</b>				
Regular	366,342	413,266	335,523	1 441,390
FICA	26,938	31,081	23,922	33,280
Leave	9,055	-	2,909	-
Overtime	2,399	300	1,647	300
Retirement	62,914	72,172	59,852	76,180
Longevity	4,490	4,630	4,730	5,230
Insurance	48,022	54,036	53,949	64,760
Workers Compensation	1,078	1,183	1,151	1,270
Texas Workforce Commission	241	54	50	70
Car Allowance	-	-	-	-
<b>Total Personnel</b>	<b>521,478</b>	<b>576,722</b>	<b>483,731</b>	<b>622,480</b>
<b>Supplies &amp; Maintenance</b>				
Office Supplies	4,522	3,700	1,356	5,170
Books, Maps, Pamphlets	-	200	-	700
Copier Expense	3,750	3,800	3,759	3,000
Non-Capital Tools & Equip	-	300	49	350
<b>Total Supplies &amp; Maint</b>	<b>8,272</b>	<b>8,000</b>	<b>5,164</b>	<b>9,220</b>
<b>Services</b>				
Consultants, Architects & Engineering	1,400	19,100	14,065	10,000
Telephone	700	2,348	876	1,000
Postage	1,928	3,000	1,959	3,000
Historic Preservation Committee	1,165	3,100	203	6,200
Travel/Training	5,571	16,700	10,963	19,800
Advertising- Legal	2,389	5,900	5,892	4,400
General Liability Insurance	2,308	2,400	1,492	1,600
Leases & Fleet Transfers	-	-	-	-
Dues, Subscriptions & Memberships	2,138	4,536	2,932	5,400
<b>Total Services</b>	<b>17,600</b>	<b>57,084</b>	<b>38,382</b>	<b>51,400</b>
<b>Capital</b>				
Software Upgrades	-	60,000	60,000	-
Plans & Studies	-	104,900	-	-
<b>Total Capital</b>	<b>-</b>	<b>164,900</b>	<b>60,000</b>	<b>-</b>
<b>Total Community Development</b>	<b>547,350</b>	<b>806,706</b>	<b>587,277</b>	<b>683,100</b>

1 Community Development personnel includes a community development planner intern

# 2023-2024 ADOPTED BUDGET

## - Clean Air Coalition -

Department 33

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Personnel</b>				
Regular	43,105	44,618	44,618	46,360
FICA	3,364	3,489	3,489	3,640
Retirement	7,301	7,869	7,864	8,370
Longevity	870	990	990	1,110
Insurance	8,337	9,006	8,999	10,800
Workers Compensation	83	69	71	80
Texas Workforce Commission	9	9	9	10
<b>Total Personnel</b>	<b>63,069</b>	<b>66,050</b>	<b>66,040</b>	<b>70,370</b>
<b>Supplies &amp; Maintenance</b>				
Office Supplies	655	600	544	600
<b>Total Supplies &amp; Maintenance</b>	<b>655</b>	<b>600</b>	<b>544</b>	<b>600</b>
<b>Services</b>				
Consultants, Architects & Engineering	67,858	400	273	400
Telephone	-	-	-	-
Postage	-	150	-	300
Travel/Training	-	500	74	500
Printing	-	250	-	250
<b>Total Services</b>	<b>67,858</b>	<b>1,300</b>	<b>347</b>	<b>1,450</b>
<b>Total Clean Air Coalition</b>	<b>131,582</b>	<b>67,950</b>	<b>66,932</b>	<b>72,420</b>

**- Court -**  
Department 40

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Personnel</b>				
Regular	155,664	141,770	139,568	152,360
FICA	13,555	10,368	10,760	11,200
Leave	22,214	-	3,008	-
Overtime	1,511	500	441	500
Retirement	21,816	15,168	15,178	26,180
Longevity	4,660	1,940	1,820	2,180
Insurance	19,362	18,012	18,040	21,590
Workers Compensation	332	218	201	240
Texas Workforce Commission	80	33	33	40
<b>Total Personnel</b>	<b>239,194</b>	<b>188,009</b>	<b>189,049</b>	<b>214,290</b>
<b>Supplies &amp; Maintenance</b>				
Office Supplies	788	700	566	700
Books, Maps, Pamphlets	93	100	-	100
Copier Expense	2,316	3,000	2,073	2,500
Wearing Apparel	-	-	-	-
<b>Total Supplies &amp; Maintenance</b>	<b>3,196</b>	<b>4,200</b>	<b>2,639</b>	<b>3,300</b>
<b>Services</b>				
Telephone	456	1,000	456	500
Postage	1,136	900	897	2,000
Jury and Witness Expense	-	1,000	-	1,000
Travel/Training	310	3,100	2,199	4,200
General Liability Insurance	1,098	1,150	963	1,200
Dues, Subscriptions & Memberships	392	600	250	600
Bank Card Fees	4,434	6,700	6,632	5,000
<b>Total Services</b>	<b>7,826</b>	<b>14,450</b>	<b>11,396</b>	<b>14,500</b>
<b>Total Municipal Court</b>	<b>250,217</b>	<b>206,659</b>	<b>203,084</b>	<b>232,090</b>

# 2023-2024 ADOPTED BUDGET

## - Police -

Department 41

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Personnel</b>				
Regular	3,399,083	4,393,635	3,942,878	4,825,770
FICA	290,207	347,024	340,218	380,100
Leave	273,595	-	327,664	-
Overtime	115,440	100,000	136,755	100,000
Retirement	637,901	785,721	765,366	880,550
Longevity	56,010	61,830	60,550	66,900
Insurance	464,164	537,318	559,909	642,770
Workers Compensation	59,127	70,507	76,407	86,470
Texas Workforce Commission	957	477	493	490
<b>Total Personnel</b>	<b>5,296,483</b>	<b>6,296,512</b>	<b>6,210,240</b>	<b>6,983,050</b>
<b>Supplies &amp; Maintenance</b>				
Office Supplies	5,017	6,000	5,835	7,000
Books, Maps, Pamphlets	1,276	1,700	1,144	1,500
Copier Expense	8,716	11,100	11,012	10,500
Wearing Apparel	40,427	70,500	69,360	90,000
Vehicle Fuel	115,404	129,390	104,384	120,000
Chemicals/Supplies	-	400	-	-
Non-Capital Equipment	73,718	158,300	114,744	80,000
SWAT Equipment	11,422	35,500	33,523	10,000
Weapons & Equipment	-	10,500	7,279	10,500
Maintenance- Motor Vehicles	43,909	90,464	78,059	47,000
Maintenance - Office Equipment	-	2,500	1,486	9,000
Maintenance- Radios	2,414	2,000	2,953	3,000
LEOSE Expenditures	2,493	3,000	1,954	1,000
<b>Total Supplies &amp; Maintenance</b>	<b>305,334</b>	<b>522,354</b>	<b>432,642</b>	<b>391,500</b>

**- Police -**

Department 41

*Continued*

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Services</b>				
Consultants, Architects & Engineering	15,885	-	-	-
Utilities	30,682	114,200	83,909	125,000
Telephone	27,471	28,800	28,704	28,800
Postage	2,450	3,600	2,410	3,600
Technical/Professional	1,378	3,000	1,950	5,000
Travel/Training	49,325	58,463	56,179	61,500
General Liability Insurance	72,413	94,100	94,079	100,000
Animal Care Expense	8,060	14,700	14,645	15,000
Equipment Rental/Lease	2,977	3,300	3,277	2,800
Leases & Fleet Transfers	175,900	78,200	78,200	195,000
Dispatch Participation Expense	146,723	146,800	146,723	146,800
Dues, Subscriptions & Memberships	4,699	22,900	13,743	35,285
Confidential Investigations	-	1,600	-	-
Software License	47,172	52,237	65,116	86,800
Community Services Expense	1,852	3,500	1,380	5,500
Target Practice Expense	17,967	21,000	11,931	30,000
Wrecker Fees	3,596	9,500	6,847	7,000
Bank Fees	44	100	47	100
<b>Total Services</b>	<b>608,648</b>	<b>663,900</b>	<b>616,961</b>	<b>854,185</b>
<b>Capital</b>				
Software	-	-	-	-
Radios, Radar & Assoc Equipment	1,333,064	11,610	475,124	-
Miscellaneous Tools	68,051	72,500	61,725	-
<b>Total Capital</b>	<b>1,401,114</b>	<b>84,110</b>	<b>536,849</b>	<b>-</b>
<b>Total Police</b>	<b>7,611,579</b>	<b>7,566,876</b>	<b>7,796,692</b>	<b>8,228,735</b>

1- FY2024- budget projections after first full year in the new Police Station

# 2023-2024 ADOPTED BUDGET

## - Fire Rescue -

Department 42

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Personnel</b>				
Regular	36,520	45,142	40,143	48,590
FICA	3,129	3,495	3,496	3,770
Leave	3,934	-	5,137	-
Overtime	298	200	150	200
Retirement	7,039	8,123	8,117	8,940
Pension Contribution	70,870	86,640	83,980	86,640
Longevity	1,630	1,750	1,750	1,870
Hospitalization Insurance	22,295	25,014	19,472	26,800
Workers Compensation	6,854	5,691	5,877	5,700
Texas Workforce Commission	9	9	9	10
<b>Total Personnel</b>	<b>152,578</b>	<b>176,064</b>	<b>168,131</b>	<b>182,520</b>
<b>Supplies &amp; Maintenance</b>				
Office Supplies	742	800	769	700
Copier Expense	750	600	432	600
Janitorial Supplies	1,042	1,200	1,168	1,200
Wearing Apparel	39,062	38,400	5,537	42,700
Vehicle Fuel	25,351	23,800	23,673	24,000
Chemicals	4,309	4,800	2,827	4,700
EMS Equipment & Supplies	5,171	6,200	1,886	8,560
Non-Capital Equipment	34,710	32,600	37,253	50,500
Maintenance- Buildings	10,507	17,000	16,832	23,100
Maintenance- Vehicles	36,122	57,325	41,550	43,500
Maintenance- Minor Equipment	15	-	-	-
Maintenance- Radios & Equipment	3,365	4,300	4,237	3,300
Maintenance- Fire Fighting Equipment	3,910	2,500	2,177	3,900
<b>Total Supplies &amp; Maintenance</b>	<b>165,057</b>	<b>189,525</b>	<b>138,342</b>	<b>206,760</b>

**- Fire Rescue -**

Department 42

*Continued*

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Services</b>				
Utilities	20,973	26,200	25,062	22,800
Telephone	3,126	3,100	2,788	3,000
Postage	-	300	56	-
Travel/Training	11,499	11,200	10,798	15,200
General Liability Insurance	9,943	15,200	15,144	16,500
Contract Testing Fire Service	23,984	27,100	26,956	28,200
Equipment Rental/Lease	4,968	5,100	4,686	5,000
Leases & Fleet Transfers	34,800	162,900	162,900	<sup>1</sup> 496,800
Fire Prevention Program	1,974	2,000	1,638	2,700
Dues, Subscriptions & Memberships	3,649	4,000	3,275	4,300
Software Licensing Fees	10,550	9,000	8,958	9,500
<b>Total Services</b>	<b>125,466</b>	<b>294,100</b>	<b>290,261</b>	<b>604,000</b>
<b>Capital</b>				
Radios & Assoc Equipment	-	125,000	124,725	-
<b>Total Capital</b>	<b>-</b>	<b>125,000</b>	<b>124,725</b>	<b>-</b>
<b>Total Fire</b>	<b>443,101</b>	<b>784,689</b>	<b>721,459</b>	<b>993,280</b>

1 includes new estimated lease obligation for 2 new fire apparatuses

# 2023-2024 ADOPTED BUDGET

## - Streets -

Department 43

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Personnel</b>				
Regular	214,817	332,019	245,488	352,660
FICA	17,281	25,405	18,847	27,010
Leave	16,162	-	7,469	-
Overtime	5,441	6,000	7,593	6,000
Retirement	36,611	58,704	41,567	63,690
Longevity	2,840	2,070	140	2,400
Insurance	41,375	63,042	62,914	75,550
Workers Compensation	9,079	9,538	9,209	10,130
Texas Workforce Comm	335	72	66	80
<b>Total Personnel</b>	<b>343,941</b>	<b>496,850</b>	<b>393,294</b>	<b>537,520</b>
<b>Supplies &amp; Maintenance</b>				
Office Supplies	261	300	203	300
Copier Expense	919	1,200	886	1,200
Wearing Apparel	5,229	6,200	4,373	6,400
Vehicle Fuel	31,369	36,200	33,462	35,000
Chemicals	3,716	22,200	380	20,000
Non-Capital Equipment	5,087	9,200	8,027	5,200
Maintenance- Vehicles	11,066	12,300	12,277	11,000
Maintenance- Minor Equipment	1,836	2,100	2,095	2,000
Maintenance- Heavy Equipment	19,687	23,500	22,498	20,000
Maintenance- Barricades	2,068	4,500	4,480	2,000
Maintenance- Roadways	67,966	73,900	68,476	5,600
Maintenance- Drainage	33	2,300	2,220	8,000
Maintenance- Signs	6,394	7,000	5,286	8,000
Maintenance- Sidewalks	950	14,000	7,051	35,000
<b>Total Supplies &amp; Maintenance</b>	<b>156,583</b>	<b>214,900</b>	<b>171,713</b>	<b>159,700</b>

**- Streets -**

Department 43

*Continued*

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Services</b>				
Consultants, Architects & Engineering	22,650	15,000	13,755	-
Electricity	85,201	119,100	118,856	117,000
Telephone	2,782	2,400	2,116	2,400
Travel/Training	80	2,000	136	5,500
General Liability Insurance	11,333	13,600	13,515	14,500
Equipment Rental/Lease	51	-	-	5,000
Leases & Fleet Transfers	82,400	36,500	36,500	91,000
Employee Certification	154	600	-	600
<b>Total Services</b>	<b>204,651</b>	<b>189,200</b>	<b>184,878</b>	<b>236,000</b>
<b>Capital</b>				
Heavy Construction Equipment	-	25,000	23,431	-
<b>Total Capital</b>	<b>-</b>	<b>25,000</b>	<b>23,431</b>	<b>-</b>
<b>Total Street Maintenance</b>	<b>705,174</b>	<b>925,950</b>	<b>773,317</b>	<b>933,220</b>

# 2023-2024 ADOPTED BUDGET

## - Fleet Maintenance -

Department 48

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Personnel</b>				
Regular	191,384	264,933	231,041	293,560
FICA	15,551	20,146	19,589	22,410
Leave	11,484	-	23,222	-
Overtime	1,134	2,000	2,377	2,000
Retirement	34,772	47,144	44,981	53,400
Longevity	5,830	6,310	6,310	7,240
Insurance	33,340	45,030	44,936	53,960
Workers Compensation	2,725	3,613	3,455	4,000
Texas Workforce Commission	36	45	38	50
<b>Total Personnel</b>	<b>296,256</b>	<b>389,221</b>	<b>375,948</b>	<b>436,620</b>
<b>Supplies &amp; Maintenance</b>				
Office Supplies	47	600	296	600
Copier Expense	919	1,200	886	1,200
Janitorial Supplies	297	800	725	500
Wearing Apparel	1,849	2,800	2,762	2,500
Vehicle Fuel	4,808	4,700	4,541	5,000
Chemicals	17,660	16,000	15,424	17,500
Non-Capital Equipment	10,210	8,900	9,059	12,000
Maintenance- Motor Vehicles	1,363	7,400	7,310	2,800
Maintenance- Minor Equipment	3,876	2,900	2,113	1,400
<b>Total Supplies &amp; Maintenance</b>	<b>41,029</b>	<b>45,300</b>	<b>43,115</b>	<b>43,500</b>
<b>Services</b>				
Travel/Training	-	700	15	4,000
General Liability Insurance	3,041	3,100	2,608	3,100
Equipment Rental/Lease	825	1,000	690	1,000
Leases & Fleet Transfers	7,600	3,500	3,500	8,500
Software License	4,374	6,200	3,499	6,200
<b>Total Services</b>	<b>15,840</b>	<b>14,500</b>	<b>10,312</b>	<b>22,800</b>
<b>Capital</b>				
Miscellaneous Tools & Equip.	-	25,000	20,673	-
<b>Total Capital</b>	<b>-</b>	<b>25,000</b>	<b>20,673</b>	<b>-</b>
<b>Total Fleet Maintenance</b>	<b>353,125</b>	<b>474,021</b>	<b>450,049</b>	<b>502,920</b>

**- Building Maintenance -**

Department 49

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Personnel</b>				
Regular	397,246	525,954	456,408	462,760
FICA	32,686	40,335	41,346	35,540
Leave	32,541	-	81,607	-
Overtime	9,202	6,000	8,651	6,000
Retirement	75,655	94,695	97,137	84,880
Longevity	15,700	16,780	16,780	12,590
Insurance	74,966	99,066	98,882	107,920
Workers Compensation	8,939	11,152	10,722	9,780
Texas Workforce Commission	81	99	106	90
<b>Total Personnel</b>	<b>647,017</b>	<b>794,081</b>	<b>811,640</b>	<b>719,560</b>
<b>Supplies &amp; Maintenance</b>				
Office Supplies	128	400	282	400
Copier Expense	1,189	1,200	886	1,200
Janitorial Supplies	14,878	19,400	19,304	20,000
Wearing Apparel	4,606	6,000	5,935	7,500
Vehicle Fuel	16,885	21,100	21,079	18,000
Non-Capital Equipment	7,467	3,300	3,241	7,500
Maintenance- Buildings	57,416	64,595	68,393	75,000
Maintenance- Motor Vehicles	4,592	4,500	4,165	6,000
Maintenance- Minor Equipment	-	3,705	-	-
<b>Total Supplies &amp; Maintenance</b>	<b>107,161</b>	<b>124,200</b>	<b>123,286</b>	<b>135,600</b>
<b>Services</b>				
Utilities	979	1,200	963	1,000
Telephone	4,115	3,400	3,336	4,500
Travel/Training	2,976	700	590	5,000
General Liability Insurance	8,081	8,900	10,148	9,600
Leases & Fleet Transfers	19,200	8,500	8,500	21,000
Dues, Subscriptions & Memberships	70	200	-	200
Contract Services	17,992	23,650	23,369	35,450
<b>Total Services</b>	<b>53,411</b>	<b>46,550</b>	<b>46,905</b>	<b>76,750</b>
<b>Capital</b>				
Building & Improvements	6,500	89,900	41,955	-
<b>Total Capital</b>	<b>6,500</b>	<b>89,900</b>	<b>41,955</b>	<b>-</b>
<b>Total Building Maintenance</b>	<b>814,089</b>	<b>1,054,731</b>	<b>1,023,786</b>	<b>931,910</b>

# 2023-2024 ADOPTED BUDGET

## - Parks Recreation -

Department 50

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Personnel</b>				
Salaries	829,120	1,176,916	1,000,659	1,267,210
FICA	71,206	91,848	84,868	98,880
Leave	62,258	-	68,156	40,086
Overtime	32,748	16,000	35,510	16,000
Retirement	143,702	185,378	177,756	205,660
Longevity	18,450	19,950	19,190	21,190
Insurance	181,002	216,144	215,983	259,010
Workers Compensation	14,099	15,699	13,816	16,870
Texas Workforce Commission	636	278	342	280
<b>Total Personnel</b>	<b>1,353,221</b>	<b>1,722,213</b>	<b>1,616,279</b>	<b>1,885,100</b>
<b>Supplies &amp; Maintenance</b>				
Office Supplies	2,469	3,200	2,530	3,000
Wearing Apparel	13,854	16,500	16,479	14,000
Vehicle Fuel	45,921	51,000	44,892	45,000
Chemicals	2,998	3,000	2,996	3,750
Non-Capital Equipment	8,282	7,900	5,044	8,500
Maintenance- Buildings	23,328	26,600	22,939	26,500
Maintenance- Equipment	32,822	63,200	62,702	51,075
Maintenance- Grounds	42,474	27,400	31,369	46,200
Maintenance- Events	7,817	9,200	7,939	9,000
<b>Total Supplies &amp; Maintenance</b>	<b>179,966</b>	<b>208,000</b>	<b>196,890</b>	<b>207,025</b>

**- Parks Recreation -**

Department 50

*Continued*

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Services</b>				
Consultants, Architects & Engineering	28,500	18,000	18,000	10,000
Utilities	87,826	89,200	86,976	89,500
Telephone	5,220	4,900	4,836	5,000
Travel/Training	3,251	1,400	487	1,400
Advertising	300	300	-	-
General Liability Insurance	30,889	35,400	35,324	38,000
Equipment Rental/Lease	7,408	7,900	7,448	9,000
Leases & Fleet Transfers	80,500	36,100	36,100	90,000
Dues, Subscriptions & Memberships	25	-	-	-
Tree Trimming	10,000	10,000	9,822	10,000
Bank/Transaction Fees	1,740	3,000	2,934	3,000
Recreation Activity Expenses	8,320	8,000	7,904	21,250
<b>Total Services</b>	<b>263,978</b>	<b>214,200</b>	<b>209,831</b>	<b>277,150</b>
<b>Swimming Pool</b>				
Concession Supplies	7,196	6,000	4,933	6,000
Pool- Chemicals	10,526	11,200	9,925	11,200
Non-Capital Tools & Equip	1,132	2,100	2,046	2,100
Maintenance- Pool	6,953	8,700	11,700	12,200
Utilities	21,817	24,000	23,509	20,500
<b>Total Swimming Pool</b>	<b>47,623</b>	<b>52,000</b>	<b>52,113</b>	<b>52,000</b>
<b>Ballfields</b>				
Concession Supplies	16,557	19,700	12,705	21,700
Maintenance- Ballfields	16,995	20,800	19,848	20,300
Utilities	26,223	31,500	28,722	31,500
<b>Total Ballfields</b>	<b>59,775</b>	<b>72,000</b>	<b>61,275</b>	<b>73,500</b>

# 2023-2024 ADOPTED BUDGET

## - Parks Recreation -

Department 50

*Continued*

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Soccer Fields</b>				
Maintenance- Soccer Fields	5,470	8,000	6,668	8,000
Utilities	535	800	470	800
<b>Total Soccer Fields</b>	<b>6,004</b>	<b>8,800</b>	<b>7,138</b>	<b>8,800</b>
<b>City Beach</b>				
Maintenance- Beach	6,513	2,725	2,603	7,000
Utilities	12,097	25,600	12,091	25,600
Chemicals	1,802	2,000	1,912	2,000
<b>Total City Beach</b>	<b>20,412</b>	<b>30,325</b>	<b>16,606</b>	<b>34,600</b>
<b>Decker Facility</b>				
Maintenance- Decker Facility	601	2,900	647	3,000
Utilities	1,809	2,100	1,840	2,000
<b>Total Decker Facility</b>	<b>2,410</b>	<b>5,000</b>	<b>2,487</b>	<b>5,000</b>
<b>Capital</b>				
Groundskeeping Equipment	-	-	-	-
Playground Equipment	123,548	13,000	17,836	-
Property Improvements	235,915	-	95,117	-
<b>Total Capital</b>	<b>359,463</b>	<b>61,275</b>	<b>112,953</b>	<b>-</b>
<b>Total Parks and Recreation</b>	<b>2,292,852</b>	<b>2,373,813</b>	<b>2,275,573</b>	<b>2,543,175</b>

**- Cemetery Maintenance -**

Department 51

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Personnel</b>				
Salaries	26,900	33,941	31,964	36,930
FICA	2,274	2,624	2,673	2,870
Leave	2,789	-	2,361	-
Overtime	610	700	1,244	700
Retirement	5,056	6,000	6,121	6,680
Longevity	-	120	210	240
Insurance	8,316	9,006	8,978	10,800
Workers Compensation	392	460	786	910
Texas Workforce Commission	9	9	9	10
<b>Total Personnel</b>	<b>46,345</b>	<b>52,860</b>	<b>54,346</b>	<b>59,140</b>
<b>Supplies &amp; Maintenance</b>				
Chemicals	533	600	523	600
Maintenance of Equipment	1,703	2,200	1,587	2,200
Maintenance- Roadways	469	800	-	800
Maintenance- Grounds	2,075	3,500	151	3,500
<b>Total Supplies &amp; Maintenance</b>	<b>4,781</b>	<b>7,100</b>	<b>2,261</b>	<b>7,100</b>
<b>Services</b>				
Consultants, Architects & Engineering	-	5,000	-	10,000
General Liability Insurance	218	300	238	300
Contract Services	2,275	3,000	2,275	3,000
<b>Total Services</b>	<b>2,493</b>	<b>8,300</b>	<b>2,513</b>	<b>13,300</b>
<b>Total Cemetery</b>	<b>53,619</b>	<b>68,260</b>	<b>59,120</b>	<b>79,540</b>

# 2023-2024 ADOPTED BUDGET

## - Utility Revenues -

Fund 02

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Electric Services</b>				
Electric Service	11,690,829	12,483,000	13,052,323	12,500,000
D&D Light Rental	58,074	92,400	92,317	90,000
Electric Meter Set Fee	14,027	25,000	11,941	25,000
<b>Total Electric Revenues</b>	<b>11,762,930</b>	<b>12,600,400</b>	<b>13,156,582</b>	<b>12,615,000</b>
<b>Water Services</b>				
Water Service	9,178,029	9,100,000	9,657,501	9,150,000
Water Taps	21,700	20,000	27,499	20,000
Meter Setting Fees	47,805	70,000	26,833	70,000
<b>Total Water Revenues</b>	<b>9,247,534</b>	<b>9,190,000</b>	<b>9,711,833</b>	<b>9,240,000</b>
<b>Wastewater Services</b>				
Wastewater Service	3,810,176	3,902,000	4,188,206	4,150,000
Wastewater Taps	14,510	10,000	7,465	10,000
<b>Total Wastewater Revenues</b>	<b>3,824,686</b>	<b>3,912,000</b>	<b>4,195,671</b>	<b>4,160,000</b>
<b>Interest Income</b>				
Interest Income	106,221	60,000	656,221	475,000
<b>Total Interest Income</b>	<b>106,221</b>	<b>60,000</b>	<b>656,221</b>	<b>475,000</b>
<b>Other Revenue</b>				
From Fund Balance	-	2,342,011 <sup>1</sup>	-	787,600
Engineering Fees	52,025	70,000	54,525	70,000
Reconnect Fees	20,880	20,000	9,240	20,000
Groundwater District Fees	162,303	140,000	170,670	175,000
Penalty Income	278,220	200,000	185,139	250,000
Miscellaneous Income	176,385	40,000	85,013	40,000
Backflow Revenue	5,100	5,000	2,550	5,000
Insurance Proceeds	46,303	600	17,627	-
Service Fees	2,008	1,800	2,188	1,800
<b>Total Other Revenue</b>	<b>759,718</b>	<b>2,819,411</b>	<b>526,941</b>	<b>1,349,400</b>
<b>Interfund Transfers</b>				
Transfer in Impact Fees	27,185	510,000	18,268	480,000
<b>Total Interfund Transfers</b>	<b>27,185</b>	<b>510,000</b>	<b>18,268</b>	<b>480,000</b>
<b>Inter-Governmental</b>				
Grant Revenue	136,464	2,315,000 <sup>2</sup>	42,080	-
FEMA Grant Revenue	2,420	-	-	-
<b>Total Inter-Governmental</b>	<b>138,884</b>	<b>2,315,000</b>	<b>42,080</b>	<b>-</b>
<b>Total Utility Fund Revenue</b>	<b>25,867,159</b>	<b>31,406,811</b>	<b>28,307,594</b>	<b>28,319,400</b>

1- Use of Utility Fund Reserves to fund utility portion of Airport project and Utility personnel compensation increase

2- ARPA Grant Funds for Main Lift Station Rehabilitation

**- Utility Billing -**  
Department 60

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Personnel</b>				
Salaries	148,506	174,974	153,076	206,510
FICA	11,702	12,996	12,389	15,440
Vacation	3,874	-	6,869	-
Sick Leave	4,293	-	6,532	-
Leave	8,167	-	13,401	-
Overtime	(10)	500	1,129	500
Retirement	21,773	30,482	26,757	36,780
Longevity	920	1,130	1,010	1,490
Insurance	25,034	27,255	27,162	44,530
Workers Compensation	310	267	256	320
Texas Workforce Commission	41	36	47	40
<b>Total Personnel</b>	<b>216,443</b>	<b>247,640</b>	<b>235,228</b>	<b>305,610</b>
<b>Supplies &amp; Maintenance</b>				
Office Supplies	1,782	2,000	1,874	1,500
Copier Expense	1,912	2,200	1,781	2,200
Non-Capital Tools & Equip	2,295	-	1,500	-
<b>Total Supplies &amp; Maint</b>	<b>5,989</b>	<b>4,200</b>	<b>5,155</b>	<b>3,700</b>
<b>Services</b>				
Telephone	1,193	1,200	1,144	1,200
Postage	33,130	41,932	26,474	35,000
Travel/Training	139	3,900	3,263	7,250
Printing	14,874	15,500	7,896	16,500
General Liability Insurance	1,010	1,100	1,092	1,100
Dues, Subscriptions & Memberships	780	1,000	902	900
Contract Services	6,360	8,400	7,390	6,200
Bad Debt Expense	39,495	50,000	39,131	50,000
Bank Fees	192,557	250,000	224,236	260,000
Collection Agency Fees	1,608	4,000	2,905	4,000
<b>Total Services</b>	<b>291,146</b>	<b>377,032</b>	<b>314,432</b>	<b>382,150</b>
<b>Total Utility Billing</b>	<b>513,579</b>	<b>628,872</b>	<b>554,816</b>	<b>691,460</b>

# 2023-2024 ADOPTED BUDGET

## - Non-Departmental -

Department 61

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Supplies and Maintenance</b>				
Non-Office Supplies	7,595	7,000	10,550	10,000
Wearing Apparel	-	900	-	-
Maintenance- Towers	10,800	11,000	10,800	11,000
<b>Total Supplies and Maintenance</b>	<b>18,395</b>	<b>18,900</b>	<b>21,350</b>	<b>21,000</b>
<b>Services</b>				
Audit & Accounting	22,500	26,250	20,600	26,250
Legal Expense	45,275	-	46,205	-
Utilities	34,267	37,500	35,892	37,500
Inventory Damage/Loss	-	500	-	500
General Liability Insurance	8,385	3,200	3,688	4,000
Meeting Expenses	-	900	974	1,000
Equipment Rental/Lease	4,643	4,700	4,655	6,000
Leases & Fleet Transfers	29,723	145,800	145,713	145,800
Contract Services	8,480	9,300	10,367	9,000
Shared Allocation	1,148,749	850,000	850,000	1,200,000
Community Contribution	-	-	-	-
Utility Franchise Fee	1,480,742	1,450,800	1,613,882	1,553,400
Contingency Expense	-	75,420	-	300,000
Bank Fees	80,895	100	16,101	100
Miscellaneous Fees	49,859	1,000	24	1,300
<b>Total Services</b>	<b>2,932,269</b>	<b>2,633,970</b>	<b>2,748,103</b>	<b>3,314,850</b>
<b>Interfund Transfers</b>				
Transfer to Airport	-	1,234,500	1,234,500	-
Transfer to General Fund	486,000	690,400	520,400	486,000
Transfer to Utility Debt Service	4,634,719	-	-	-
Transfer to General Debt Service	2,052	6,304,119	6,303,361	6,300,000
Transfer to Fleet Fund	-	-	-	-
<b>Total Interfund Transfers</b>	<b>5,122,770</b>	<b>8,229,019</b>	<b>8,058,261</b>	<b>6,786,000</b>
<b>Capital Outlay</b>				
Archer Rd Reconstruction	104,517	-	26,844	-
Property Improvements	22,143	-	418	-
<b>Total Capital Outlay</b>	<b>126,660</b>	<b>-</b>	<b>27,262</b>	<b>-</b>
<b>Total Non-Departmental</b>	<b>8,200,095</b>	<b>10,881,889</b>	<b>10,854,977</b>	<b>10,121,850</b>

**- Meter Technicians -**  
Department 70

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Personnel</b>				
Salaries	117,497	137,294	125,439	148,410
FICA	9,991	10,844	10,520	11,720
Leave	8,147	-	8,597	-
Overtime	5,006	4,000	3,592	4,000
Retirement	19,002	24,622	23,890	27,170
Longevity	1,270	1,370	1,370	1,610
Insurance	23,692	27,255	27,116	33,400
Workers Compensation	2,143	2,362	2,263	2,550
Texas Workforce Commission	37	27	35	30
<b>Total Personnel</b>	<b>186,786</b>	<b>207,774</b>	<b>202,821</b>	<b>228,890</b>
<b>Supplies &amp; Maintenance</b>				
Wearing Apparel	3,791	4,000	2,441	4,160
Vehicle Fuel	10,058	15,100	9,052	11,000
Non-Capital Tools & Equip	1,773	3,000	1,495	3,000
Maintenance- Motor Vehicles	3,458	2,500	1,090	2,500
Maintenance- Water Meters	2,896	5,500	1,231	5,500
Maintenance- Electric Meters	732	5,000	497	5,000
Maintenance- Radios & Assoc	3,914	5,000	-	5,000
<b>Total Supplies &amp; Maintenance</b>	<b>26,623</b>	<b>40,200</b>	<b>15,889</b>	<b>36,260</b>
<b>Services</b>				
Telephone	3,727	4,300	3,717	4,300
Postage	-	100	-	100
Travel/Training	3,377	5,000	1,527	5,000
General Liability Insurance	2,850	3,000	2,632	3,000
Leases & Fleet Transfers	9,000	11,300	11,300	11,300
Dues, Subscriptions & Memberships	380	500	285	500
Contract Services	49,025	53,000	52,119	51,100
Meter Testing	-	2,000	180	28,000
Employee Certification	214	400	-	400
<b>Total Services</b>	<b>68,573</b>	<b>79,600</b>	<b>71,760</b>	<b>103,700</b>
<b>Capital Outlay</b>				
Water Meters	39,843	70,000	60,968	-
Electric Meters	8,287	30,000	105,022	-
<b>Total Capital Outlay</b>	<b>48,130</b>	<b>100,000</b>	<b>165,990</b>	<b>-</b>
<b>Total Meter Technicians</b>	<b>330,112</b>	<b>427,574</b>	<b>456,460</b>	<b>368,850</b>

# 2023-2024 ADOPTED BUDGET

## - Groundwater - Department 78

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Personnel</b>				
Salaries	156,977	191,343	176,281	207,650
FICA	12,685	14,967	15,037	16,250
Leave	8,773	-	16,728	-
Overtime	1,551	3,000	2,201	3,000
Retirement	23,962	33,974	33,951	37,680
Longevity	1,780	2,520	2,520	3,000
Insurance	16,771	36,340	36,162	44,530
Workers Comp	2,472	3,260	2,894	3,540
TWC	36	36	36	40
<b>Total Personnel</b>	<b>225,007</b>	<b>285,440</b>	<b>285,809</b>	<b>315,690</b>
<b>Supplies and Maint</b>				
Wearing Apparel	3,558	2,600	2,117	2,800
Vehicle Fuel	12,112	15,000	9,407	12,000
Chemicals	20,370	37,000	32,509	37,000
Non-Capital Tools and Equip	9,023	15,700	10,498	17,600
Maint of Vehicles	2,170	5,000	3,170	5,000
Maint of Plant Pumps/Motor	4,875	15,000	23,371	30,000
Maint of Pump Stations	33,925	60,000	54,955	64,000
Maintenance of SCADA	12,162	15,000	12,727	18,000
Maint of Water Storage	2,241	6,500	3,500	26,000
<b>Total Supplies and Maint</b>	<b>100,436</b>	<b>171,800</b>	<b>152,254</b>	<b>212,400</b>
<b>Services</b>				
Utilities	77,823	90,300	73,831	90,300
Telephone	938	1,100	938	1,000
Travel/Training	5,015	6,000	1,774	3,500
General Liability	3,037	3,100	1,895	3,500
Leases & Fleet Transfers	4,600	6,000	6,000	6,000
Dues, Subscriptions & Memberships	630	600	450	600
Contract Services	-	2,300	2,056	2,300
Employee Certification	389	600	-	600
Sample Testing	32,094	114,000	36,559	71,000
Groundwater District Fees	36,427	65,000	25,352	35,000
<b>Total Services</b>	<b>160,952</b>	<b>290,300</b>	<b>148,854</b>	<b>213,800</b>
<b>Capital Outlay</b>				
Pumps & Motors	11,000	-	53,400	-
Sinking Fund-Pumps & Motors	-	35,000	-	-
<b>Total Capital Outlay</b>	<b>11,000</b>	<b>35,000</b>	<b>53,400</b>	<b>-</b>
<b>Total Groundwater</b>	<b>497,395</b>	<b>782,540</b>	<b>640,317</b>	<b>741,890</b>



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# 2023-2024 ADOPTED BUDGET

## - Water Treatment - Department 79

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Personnel</b>				
Salaries	373,738	454,858	424,599	497,270
FICA	33,963	35,589	35,621	38,860
Leave	22,193	-	21,582	-
Overtime	34,874	15,000	25,136	15,000
Retirement	64,305	82,034	82,006	91,380
Longevity	6,080	6,430	4,330	5,800
Insurance	65,030	81,765	81,370	100,190
Workers Compensation	7,127	7,872	7,278	8,580
Texas Workforce Commission	110	81	98	90
<b>Total Personnel</b>	<b>607,419</b>	<b>683,629</b>	<b>682,021</b>	<b>757,170</b>
<b>Supplies &amp; Maintenance</b>				
Office Supplies	2,308	2,300	2,044	2,300
Wearing Apparel	3,150	5,600	1,691	6,050
Vehicle Fuel	7,598	7,200	5,226	5,000
Chemicals	595,410	800,000	778,100	800,000
Non-Capital Tools & Equip	6,632	16,000	11,632	15,000
Laboratory Supplies	47,738	65,500	53,014	65,500
Maintenance- Buildings	2,713	4,100	3,728	3,300
Maintenance- Equipment	44,784	40,800	41,934	32,900
Maintenance- Filters & Membranes	-	39,600	44,130	40,000
<b>Total Supplies &amp; Maint</b>	<b>710,334</b>	<b>981,100</b>	<b>941,500</b>	<b>970,050</b>

**- Water Treatment -**  
Department 79

*Continued*

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Services</b>				
Consultants, Architects & Engineerir	6,085	15,000	-	-
Utilities	392,792	451,300	434,216	488,500
Telephone	1,930	2,600	2,151	2,000
Postage	358	1,000	82	1,000
Travel/Training	11,386	16,000	14,792	16,700
Water Inspection Fee	30,434	37,600	26,159	40,600
General Liability Insurance	74,976	83,000	82,952	87,000
Leases & Fleet Transfers	9,000	11,500	11,500	11,500
Dues, Subscriptions & Memberships	1,678	4,500	2,049	4,500
Contract Services	39,654	45,200	42,668	75,200
Sample Testing	7,605	20,300	12,145	29,000
<b>Total Services</b>	<b>575,898</b>	<b>688,000</b>	<b>628,713</b>	<b>756,000</b>
<b>Services</b>				
Water Purchase for Resale - BRA	761,584	981,000	950,400	1,013,000
<b>Total Services</b>	<b>761,584</b>	<b>981,000</b>	<b>950,400</b>	<b>1,013,000</b>
<b>Capital Outlay</b>				
Membrane Replacement Reserve	-	150,000	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>150,000</b>	<b>-</b>	<b>-</b>
<b>Total Water Treatment</b>	<b>2,655,235</b>	<b>3,483,729</b>	<b>3,202,633</b>	<b>3,496,220</b>

# 2023-2024 ADOPTED BUDGET

## - Electric - Department 80

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Personnel</b>				
Salaries	478,792	661,168	457,098	783,660
FICA	39,822	51,691	37,505	60,720
Leave	24,994	-	23,475	-
Overtime	32,261	15,000	18,101	15,000
Retirement	75,999	118,453	86,616	141,860
Longevity	4,800	5,210	4,730	5,600
Insurance	52,138	72,680	72,277	89,060
Workers Compensation	7,316	10,304	9,992	12,080
Texas Workforce Commission	280	72	71	80
<b>Total Personnel</b>	<b>716,402</b>	<b>934,578</b>	<b>709,866</b>	<b>1,108,060</b>
<b>Supplies &amp; Maintenance</b>				
Office Supplies	124	400	127	400
Copier Expense	919	1,200	886	1,200
Wearing Apparel	10,495	16,000	13,972	18,000
Vehicle Fuel	20,758	22,000	19,666	22,000
Non-Capital Tools & Equip	14,638	28,000	27,435	20,000
Maintenance- Elec Primaries	95,341	56,600	84,571	85,000
Maintenance- Elec Second	39,572	57,000	56,860	55,000
Maintenance- Motor Vehicles	8,012	6,000	4,212	6,000
Maintenance- Minor Equip	98	700	684	600
Maintenance- Heavy Equip	19,337	32,000	31,941	16,000
Maintenance- Holiday Lighting	2,640	5,900	5,404	32,000
<b>Total Supplies &amp; Maint</b>	<b>211,935</b>	<b>225,800</b>	<b>245,757</b>	<b>256,200</b>

**- Electric -**  
Department 80

*Continued*

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Services</b>				
Consultants, Architects & Engineerin	37,391	79,000	69,802	65,400
Telephone	1,277	1,500	1,162	2,000
Postage	1	100	-	100
Travel/Training	10,382	11,000	10,931	18,000
General Liability Insurance	8,446	9,000	8,560	9,000
Leases & Fleet Transfers	67,200	84,000	84,000	84,000
Dues, Subscriptions & Memberships	2,450	2,500	2,450	700
Contract Services	178,752	738,000	737,095 <sup>1</sup>	-
Tree Trimming	82,930	88,000	85,265	83,000
<b>Total Services</b>	<b>388,829</b>	<b>1,022,700</b>	<b>1,004,051</b>	<b>262,200</b>
<b>Services</b>				
Electric Transmission Charge	-	-	-	-
Substation Charges	325,053	375,000	376,056	375,000
Power Purchase for Resale	4,697,649	4,970,000	4,882,271	4,930,000
<b>Total Services</b>	<b>5,022,702</b>	<b>5,345,000</b>	<b>5,258,327</b>	<b>5,305,000</b>
<b>Capital Outlay</b>				
Electric Primaries	67,629	-	59,750	-
Electric Improvements	-	-	50,873	-
Electric Mandates	95,480	-	-	-
<b>Total Capital Outlay</b>	<b>163,109</b>	<b>-</b>	<b>110,623</b>	<b>-</b>
<b>Total Electric</b>	<b>6,502,977</b>	<b>7,528,078</b>	<b>7,328,624</b>	<b>6,931,460</b>

1- Contract vendor to support electric infrastructure maintenance

# 2023-2024 ADOPTED BUDGET

## - Water Distribution - Department 82

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Personnel</b>				
Salaries	172,794	307,824	209,439	337,960
FICA	13,402	23,591	15,706	25,540
Leave	17,507	-	6,327	-
Overtime	7,120	10,000	8,336	10,000
Retirement	28,959	56,077	38,838	61,790
Longevity	1,640	2,120	2,050	2,360
Insurance	33,407	63,595	63,155	77,930
Workers Compensation	4,739	5,381	4,880	5,810
Texas Workforce Commission	191	63	36	70
<b>Total Personnel</b>	<b>279,759</b>	<b>468,651</b>	<b>348,767</b>	<b>521,460</b>
<b>Supplies &amp; Maintenance</b>				
Office Supplies	88	500	116	500
Copier Expense	919	1,200	886	1,200
Wearing Apparel	4,476	7,500	4,347	7,900
Vehicle Fuel	13,923	14,500	13,988	16,000
Non-Capital Tools & Equip	6,166	9,000	11,387	6,200
Maintenance- Motor Vehicles	6,780	8,000	4,726	8,000
Maintenance- Water Mains	23,939	37,700	34,445	55,000
Maintenance- Minor Equip	183	1,200	93	-
Maintenance- Water Service	30,642	24,000	20,841	31,000
Maintenance- Heavy Equip	3,613	6,700	878	6,000
Maintenance- Barricades	105	1,000	240	1,000
Maintenance- Hydrants	14,487	13,800	11,653	25,000
<b>Total Supplies &amp; Maintenance</b>	<b>105,385</b>	<b>125,100</b>	<b>103,598</b>	<b>157,800</b>

- Water Distribution -

Department 82

*Continued*

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Services</b>				
Electricity	71,019	89,300	89,272	64,000
Telephone	3,777	4,400	3,766	4,400
Postage	-	100	17	-
Travel/Training	2,801	9,400	9,366	18,000
General Liability Insurance	46,299	47,700	47,609	50,000
Equipment Rental/Lease	-	1,100	-	1,100
Leases & Fleet Transfers	53,400	67,000	67,000	67,000
Land Lease	5,844	6,000	1,032	6,000
Dues, Subscriptions & Memberships	430	700	380	475
Other - Employee Certification	870	1,700	111	1,700
Sample Testing	-	500	-	-
<b>Total Services</b>	<b>184,439</b>	<b>227,900</b>	<b>218,553</b>	<b>212,675</b>
<b>Capital Outlay</b>				
Water Mains & Tie-ins	27,784	10,000	223,432	-
Miscellaneous Tools	6,095	-	-	-
Shoring Equipment	-	16,000	15,514	-
<b>Total Capital Outlay</b>	<b>33,879</b>	<b>26,000</b>	<b>223,432</b>	<b>-</b>
<b>Total Water Distribution</b>	<b>603,462</b>	<b>847,651</b>	<b>894,351</b>	<b>891,935</b>

# 2023-2024 ADOPTED BUDGET

## - Wastewater Treatment - Department 83

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Personnel</b>				
Salaries	474,648	576,869	480,110	637,200
FICA	38,209	45,075	41,078	48,870
Leave	60,107	-	49,429	-
Overtime	12,256	10,000	18,286	10,000
Retirement	76,956	104,956	95,933	116,010
Longevity	12,170	13,490	13,360	10,600
Insurance	90,643	109,020	108,478	133,590
Workers Compensation	8,743	10,074	9,444	10,900
Texas Workforce Commission	77	108	130	110
<b>Total Personnel</b>	<b>773,809</b>	<b>869,592</b>	<b>816,248</b>	<b>967,280</b>
<b>Supplies &amp; Maintenance</b>				
Office Supplies	96	800	570	800
Copier Expense	2,098	2,200	2,103	2,200
Janitorial Supplies	872	1,400	1,314	2,000
Wearing Apparel	7,154	7,900	7,245	8,700
Vehicle Fuel	21,879	20,500	16,925	20,500
Chemicals	65,017	83,000	82,437	96,000
Non-Capital Tools & Equip	9,464	8,500	8,489	5,900
Laboratory Supplies	18,366	19,000	17,307	20,000
Maint of Buildings	457	2,100	1,620	1,000
Maint of Vehicles	7,066	11,000	9,507	10,000
Maint of Minor Equip	277	3,000	642	3,000
Maint of Pumps & Motors	118,137	114,200	116,102	125,000
Maint of UV Equip	3,665	1,000	-	2,500
Maint of Heavy Equip	13,404	8,000	7,158	10,000
Maint of Sewer Service	-	-	-	-
Maint of Lift Stations	2,246	2,500	804	-
Maint of SCADA	15,610	10,000	6,193	16,500
<b>Total Supplies &amp; Maint</b>	<b>285,809</b>	<b>295,100</b>	<b>278,414</b>	<b>324,100</b>

- **Wastewater Treatment** -

Department 83

*Continued*

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Services</b>				
Consultants, Architects & Engineeri:	2,500	-	-	-
Utilities	313,980	347,400	345,918	330,000
Telephone	2,861	3,000	2,424	3,000
Postage	55	100	20	100
Travel/Training	10,765	16,000	14,657	12,000
Sewer Plant Inspection	11,546	12,500	11,444	15,500
Refuse Pickup	65,395	69,700	57,781	80,000
General Liability Insurance	23,893	30,900	30,831	35,000
Equipment Rental/Lease	1,095	3,600	3,520	4,600
Leases & Fleet Transfers	28,600	36,000	36,000	36,000
Dues, Subscriptions & Memberships	950	1,700	1,160	1,260
Contract Services	6,190	9,900	5,453	6,500
Employee Certification	1,327	1,400	50	1,400
Sample Testing	6,450	12,000	10,440	12,000
<b>Total Services</b>	<b>475,606</b>	<b>544,200</b>	<b>519,699</b>	<b>537,360</b>
<b>Capital Outlay</b>				
Pumps & Motors	-	55,000	49,477	-
Sewer Plant & Improvements	29,176	-	-	-
Wastewater Membrane Sinking Fun	-	100,000	-	-
<b>Total Capital Outlay</b>	<b>29,176</b>	<b>155,000</b>	<b>49,477</b>	<b>-</b>
<b>Total Wastewater Treatment</b>	<b>1,564,400</b>	<b>1,863,892</b>	<b>1,663,838</b>	<b>1,828,740</b>

# 2023-2024 ADOPTED BUDGET

## - Wastewater Collection - Department 85

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Personnel</b>				
Salaries	108,605	168,743	97,441	199,430
FICA	8,172	13,133	7,756	15,110
Leave	5,432	-	3,410	-
Overtime	5,354	6,000	4,889	6,000
Retirement	17,440	31,050	18,150	36,280
Longevity	200	360	160	240
Insurance	27,062	45,425	45,136	55,660
Workers Compensation	2,431	2,386	2,351	2,820
Texas Workforce Commission	350	45	44	50
<b>Total Personnel</b>	<b>175,045</b>	<b>267,142</b>	<b>179,336</b>	<b>315,590</b>
<b>Supplies &amp; Maintenance</b>				
Office Supplies	-	100	33	200
Copier Expense	919	1,200	950	1,200
Wearing Apparel	2,933	5,000	499	5,250
Vehicle Fuel	16,789	23,300	7,971	22,000
Chemicals	-	1,000	-	1,000
Non-Capital Tools & Equip	4,081	13,000	304	4,000
Maintenance- Motor Vehicles	6,507	7,000	6,979	7,000
Maintenance- Minor Equip	2,044	3,000	1,713	3,000
Maintenance- Sewer Mains	26,784	80,000	15,054	80,000
Maintenance- Heavy Equip	12,607	15,000	6,178	15,000
Maintenance- Sewer Services	6,041	5,000	3,014	7,500
Maintenance- Barricades	-	-	-	-
<b>Total Supplies &amp; Maint</b>	<b>78,706</b>	<b>153,500</b>	<b>42,663</b>	<b>146,150</b>
<b>Services</b>				
Utilities	54,255	64,400	60,014	65,400
Telephone	1,867	2,200	1,876	2,200
Travel/Training	3,441	5,500	4,565	17,000
General Liability Insurance	14,630	15,000	14,960	16,000
Leases & Fleet Transfers	20,400	25,500	25,500	25,500
Dues, Subscriptions & Memberships	190	400	95	380
Contract Services	-	61,400	700	40,000
Employee Certification	555	1,000	-	1,000
<b>Total Services</b>	<b>95,338</b>	<b>175,400</b>	<b>107,710</b>	<b>167,480</b>

- **Wastewater Collection** -

Department 85

*Continued*

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Capital Outlay</b>				
Sewer Mains & Tie-Ins	185,408	250,000	242,794	-
Lift Station Improvements	-	2,815,000 <sup>1</sup>	46,180	-
Wastewater System Equipment	-	15,000	14,755	-
Miscellaneous Tools	-	-	25,425	-
Property Improvements	-	155,000	-	-
<b>Total Capital Outlay</b>	<b>185,408</b>	<b>3,235,000</b>	<b>329,154</b>	<b>-</b>
<b>Total Wastewater Collection</b>	<b>534,496</b>	<b>3,831,042</b>	<b>658,863</b>	<b>629,220</b>

1- Grant-Funded (ARPA) repair to Main Lift Station. Project not complete in FY2023, payments will be made in FY2024

# 2023-2024 ADOPTED BUDGET

## - Public Works - Department 93

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Personnel</b>				
Salaries	349,678	544,717	464,222	574,590
FICA	28,078	40,854	34,492	42,400
Leave	39,793	-	1,781	-
Overtime	102	100	16	100
Retirement	58,658	95,691	74,867	100,340
Longevity	2,190	2,960	1,180	1,950
Insurance	30,974	54,510	54,110	55,660
Workers Compensation	3,993	3,990	3,729	4,430
Texas Workforce Commission	41	54	51	60
Car Allowance	-	7,200	9,600	7,200
<b>Total Personnel</b>	<b>513,507</b>	<b>750,076</b>	<b>644,048</b>	<b>786,730</b>
<b>Supplies &amp; Maintenance</b>				
Office Supplies	1,338	2,400	1,208	2,000
Copier Expense	2,039	2,000	1,502	2,000
Wearing Apparel	150	1,700	580	1,700
Vehicle Fuel	2,795	3,600	1,784	2,500
Non-Capital Tools & Equip	37	3,700	2,131	3,700
Maintenance- Motor Vehicles	60	600	381	600
<b>Total Supplies &amp; Maint</b>	<b>6,419</b>	<b>14,000</b>	<b>7,586</b>	<b>12,500</b>
<b>Services</b>				
Consultants, Architects & Engineering	64,081	72,200	80,478	85,000
Telephone	3,023	3,300	2,522	3,300
Postage	233	1,900	196	1,900
Travel/Training	6,332	10,000	9,273	10,000
Legal Advertising	2,009	4,150	4,118	2,100
General Liability Insurance	3,144	3,300	2,084	3,000
Leases & Fleet Transfers	5,500	7,000	7,000	7,000
Dues, Subscriptions & Memberships	1,886	2,600	2,198	4,850
Contracted Services	31,200	45,100	44,376	10,000
Other- Employee Certifications	-	600	-	600
<b>Total Services</b>	<b>117,408</b>	<b>150,150</b>	<b>152,245</b>	<b>127,750</b>
<b>Total Public Works</b>	<b>637,333</b>	<b>914,226</b>	<b>803,879</b>	<b>926,980</b>

- Tourism Revenues -

Fund 05

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Taxes</b>				
Hotel Occupancy Taxes	1,132,517	956,300	1,087,725	1,000,000
<b>Total Taxes</b>	<b>1,132,517</b>	<b>956,300</b>	<b>1,087,725</b>	<b>1,000,000</b>
<b>Langdon Center Income</b>				
Langdon Center- Facility Rental	24,008	17,000	22,939	7,000
<b>Total Langdon Center</b>	<b>24,008</b>	<b>17,000</b>	<b>22,939</b>	<b>7,000</b>
<b>Conference Center Income</b>				
Facility Rental	176,388	180,000	215,137	200,000
Catering Revenue	170,156	242,000	243,828	242,000
Alcoholic Beverage Sales	63,561	55,000	93,242	80,000
Service/Use Fees	19,424	10,000	23,697	20,000
Equipment Rental	30,769	22,000	29,247	30,000
Contracted Services	400	12,000	660	5,000
Gratuity	2,598	-	1,899	-
Bar Svcs & Supplies	5,335	6,000	6,650	6,000
Group Services	19,673	12,000	19,918	20,000
Other Income	209	-	396	-
Discounts Given	(69,830)	(81,000)	(85,142)	(75,000)
<b>Total Conference Center</b>	<b>418,683</b>	<b>458,000</b>	<b>549,531</b>	<b>528,000</b>
<b>Interest</b>				
Interest Income	5,342	6,800	25,478	-
<b>Total Interest</b>	<b>5,342</b>	<b>6,800</b>	<b>25,478</b>	<b>-</b>
<b>Other Income</b>				
From Fund Balance	-	-	-	125,400
Opera House Rental	45,000	45,000	45,000	72,900
Groups/Meetings	12,775	10,000	17,250	19,000
Other Income	59	-	351	-
Insurance Proceeds	3,400	-	-	-
Cash Short/Over	(74)	-	187	-
<b>Total Other</b>	<b>61,160</b>	<b>55,000</b>	<b>62,788</b>	<b>217,300</b>
<b>Interfund Transfers</b>				
Transfer from General Fund	544,714	660,720	627,720	572,976
<b>Total Interfund Transfers</b>	<b>544,714</b>	<b>660,720</b>	<b>627,720</b>	<b>572,976</b>
<b>Total Revenues</b>	<b>2,186,423</b>	<b>2,153,820</b>	<b>2,376,180</b>	<b>2,325,276</b>

# 2023-2024 ADOPTED BUDGET

## - Tourism - Department 14

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b><i>Personnel</i></b>				
Salaries	330,602	359,289	371,855	384,960
FICA	24,309	27,390	27,149	29,390
Leave	-	-	-	-
Overtime	194	200	-	200
Retirement	42,114	49,312	49,021	53,820
Longevity	370	730	860	1,090
Insurance	25,043	27,147	27,179	33,400
Workers Compensation	982	1,087	925	1,150
Texas Workforce Commission	658	89	97	100
Car Allowance	7,228	7,200	7,200	7,200
<b>Total Personnel</b>	<b>431,500</b>	<b>472,444</b>	<b>484,286</b>	<b>511,310</b>
<b><i>Supplies &amp; Maintenance</i></b>				
Office Supplies	1,723	3,000	1,387	3,000
Copier Expense	3,207	3,300	3,203	3,000
Janitorial Supplies	1,551	2,200	2,042	3,000
Visitor Center Hospitality	690	2,000	955	2,000
Wearing Apparel	603	2,000	60	2,000
Vehicle Fuel	9,256	7,000	6,953	9,000
Non-Capital Tools & Equip	-	-	-	-
Software	40,900	42,350	41,525	75,564
Maintenance of Buildings	-	-	-	-
Maintenance- Vehicles	11,902	13,300	12,561	10,000
<b>Total Supplies &amp; Maint</b>	<b>69,832</b>	<b>75,150</b>	<b>68,687</b>	<b>107,564</b>

**- Tourism -**  
Department 14

*Continued*

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Services</b>				
Consultants/Engineering	77,800	84,200	74,652	79,200
Telephone	4,324	4,900	3,608	4,200
Postage	1,580	2,000	1,987	1,700
Travel/Training	15,055	22,000	20,456	18,775
Advertising & Promotions	160,154	211,220	196,261	229,295
Printing	18,303	13,500	13,474	12,750
General Liability Insurance	4,697	4,900	4,897	5,200
Transportation/Rental Lease	2,563	1,000	515	2,800
Leases & Fleet Transfers	5,100	5,500	5,500	5,500
Rent	37,500	37,500	37,500	51,385
Dues/Subscriptions/Memberships	17,807	22,150	18,915	11,300
Tourism Promotions	14,416	-		-
Trade Shows	6,479	6,040	4,865	11,405
Group Services	2,521	2,800	2,759	1,500
Miscellaneous Fees	428	2,012	964	1,750
Public Relations	830	2,200	1,654	3,500
<b>Total Services</b>	<b>369,557</b>	<b>422,322</b>	<b>388,322</b>	<b>440,260</b>
<b>Other Services</b>				
Granbury Cultural Arts Commission	2,146	10,000	2,666	10,000
Grant Funding	65,600	82,850	79,500	87,750
Chamber Operations	10,000	10,000	10,000	10,000
<b>Total Services</b>	<b>77,746</b>	<b>102,850</b>	<b>92,166</b>	<b>107,750</b>
<b>Total Tourism</b>	<b>948,635</b>	<b>1,072,766</b>	<b>1,033,461</b>	<b>1,166,884</b>

# 2023-2024 ADOPTED BUDGET

## - Opera House - Department 16

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Supplies &amp; Maintenance</b>				
Maintenance of Buildings	16,643	26,900	21,011	11,000
<b>Total Supplies &amp; Maint</b>	<b>16,643</b>	<b>26,900</b>	<b>21,011</b>	<b>11,000</b>
<b>Services</b>				
Consultants/Engineering	-	-	-	-
Utilities	909	-	-	-
General Liability Insurance	15,614	15,700	15,607	18,400
Equipment Rental/Lease	-	-	-	-
<b>Total Services</b>	<b>16,523</b>	<b>15,700</b>	<b>15,607</b>	<b>18,400</b>
<b>Capital Outlay</b>				
Miscellaneous Equipment	-	-	-	-
Property Improvements	-	-	-	43,500
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,500</b>
<b>Total Opera House</b>	<b>33,166</b>	<b>42,600</b>	<b>36,618</b>	<b>72,900</b>

*\*The renewed agreement between the City and the leasee of the Opera House, Granbury Theater Company, allowed for the leasee to pay for utilities directly instead of the City facilitating the pass-thru.*

**- Langdon Center -**  
Department 18

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b><i>Supplies &amp; Maintenance</i></b>				
Non-Capital Equipment	-	-	-	-
Maintenance of Buildings	4,788	8,100	4,370	10,000
<b>Total Supplies &amp; Maint</b>	<b>4,788</b>	<b>8,100</b>	<b>4,370</b>	<b>10,000</b>
<b><i>Services</i></b>				
Consultants/Engineering	-	-	-	-
Utilities	34,292	33,600	33,011	32,100
General Liability Insurance	1,839	2,200	2,115	2,300
<b>Total Services</b>	<b>36,131</b>	<b>35,800</b>	<b>35,126</b>	<b>34,400</b>
<b><i>Capital Outlay</i></b>				
Buildings Improvement	-	75,000	47,797	-
Property Improvements	-	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>75,000</b>	<b>47,797</b>	<b>-</b>
<b>Total Langdon Center</b>	<b>40,920</b>	<b>118,900</b>	<b>87,294</b>	<b>44,400</b>

# 2023-2024 ADOPTED BUDGET

## - Conference Center -

Department 19

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Personnel</b>				
Salaries	234,137	284,568	262,348	302,440
FICA	16,782	20,964	20,177	22,380
Leave	6,365	-	11,053	-
Overtime	3,882	3,000	2,167	3,000
Retirement	39,835	45,867	45,263	49,950
Longevity	1,140	1,740	1,790	2,340
Insurance	41,683	45,245	45,209	55,670
Workers Compensation	2,572	3,358	3,079	3,590
Texas Workforce Commission	203	62	59	70
<b>Total Personnel</b>	<b>346,600</b>	<b>404,804</b>	<b>391,145</b>	<b>439,440</b>
<b>Supplies &amp; Maintenance</b>				
Office Supplies	416	600	236	600
Copier Expense	1,874	2,000	1,956	1,800
Alcoholic Beverage for Resale	15,279	25,000	20,507	40,000
Janitorial Supplies	3,347	4,700	4,678	4,000
Ancillary Items	3,562	2,000	571	2,000
Bar Supplies	852	3,000	1,401	3,000
Wearing Apparel	947	1,000	654	1,000
Vehicle Fuel	110	1,000	638	1,000
Non-Capital Equipment	2,996	7,800	7,605	6,400
Software	6,612	7,400	7,385	16,377
Maintenance of Buildings	84,216	43,200	56,343	37,000
Maintenance of Vehicles	-	1,000	656	1,000
<b>Total Supplies &amp; Maint</b>	<b>120,212</b>	<b>98,700</b>	<b>102,630</b>	<b>114,177</b>

**- Conference Center -**  
Department 19

*Continued*

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Services</b>				
Consultants/Engineering	-	-	-	-
Utilities	59,846	60,200	59,586	54,500
Telephone	1,606	2,250	2,180	2,300
Postage	452	500	1	500
Travel/Training	2,213	2,800	2,729	3,800
General Liability Insurance	10,075	11,500	11,454	12,000
Catering Services	172,754	242,000	247,732	242,000
Equipment Rental/Lease	9,821	10,600	10,677	9,000
Dues, Subscriptions, Memberships	1,345	2,000	675	1,475
Contract Services- AV Equip	1,227	5,800	5,349	11,000
Mixed Beverage Gross Receipts Tax	4,421	8,000	7,086	6,000
Group Services	7,720	7,000	6,004	10,000
Bank/ Misc Fees	6,037	6,600	6,406	8,000
Miscellaneous Fees	-	5,800	4,585	-
Misc Expenses/Disposables	716	1,000	752	1,500
<b>Total Services</b>	<b>278,233</b>	<b>366,050</b>	<b>365,216</b>	<b>362,075</b>
<b>Capital Outlay</b>				
Buildings Improvements	17,390	50,000	41,845	125,400
<b>Total Capital Outlay</b>	<b>17,390</b>	<b>50,000</b>	<b>41,845</b>	<b>125,400</b>
<b>Total Conference Center</b>	<b>762,434</b>	<b>919,554</b>	<b>900,835</b>	<b>1,041,092</b>

# 2023-2024 ADOPTED BUDGET

## - Airport Revenues - Fund 07

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Interest</b>				
Interest Income	16,766	114,937	156,571	39,260
<b>Total Interest</b>	<b>16,766</b>	<b>114,937</b>	<b>156,571</b>	<b>39,260</b>
<b>Other Revenue</b>				
Fund Balance Used	-	1,605,000 <sup>1</sup>	-	-
Sale of Maps/Charts/Other	2,194	2,500	1,464	3,500
Concession Sales	355	500	680	500
Building Lease	-	9,000	9,960	10,000
Leases on City Property	30,250	30,200	40,187	40,000
Sale of Aviation Fuel - 100LL	282,802	338,500	348,088	330,000
Sale of Aviation Fuel - JetA	540,449	739,000	918,274	900,000
Hangar Rent	326,060	310,000	330,670	310,000
Hangar Rent - King Air	24,000	24,000	-	-
Hangar Rent Penalty Income	-	-	-	-
Miscellaneous Income	10,692	-	5,959	1,000
Insurance Proceeds	-	-	-	-
Cash Short/Over	65	-	25	-
<b>Total Other Revenue</b>	<b>1,216,867</b>	<b>3,058,700</b>	<b>1,655,306</b>	<b>1,595,000</b>
<b>Interfund Transfers</b>				
Transfer from General Fund	1,044,547	1,698,438	1,698,438	-
Transfer from Utility Fund	-	1,234,500	1,234,500	-
Transfer for Land Acquisition- UF	208,747	-	-	-
<b>Total Interfund Transfers</b>	<b>1,253,294</b>	<b>2,932,938</b>	<b>2,932,938</b>	<b>-</b>
<b>Inter-Governmental</b>				
State Grants - TXDOT	-	-	-	-
Federal Grants	32,000	-	-	-
Grant Income - NPE Entitlement	-	150,000 <sup>2</sup>	-	-
Grant Income - RAMP	41,289	50,000	-	50,000
Grant Income- Airport Expansion	-	-	-	-
<b>Total Inter-Governmental</b>	<b>73,289</b>	<b>200,000</b>	<b>-</b>	<b>50,000</b>
<b>Total Revenues</b>	<b>2,560,216</b>	<b>6,306,575</b>	<b>4,744,815</b>	<b>1,684,260</b>

- 1- Use of Airport Reserve Funds for the Airport Terminal Building (FBO) project  
 2- The City will bank the NPE funds with TXDOT for FY2024 for a future project

## - Airport - Department 17

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual 2022-2023	Adopted FY 2023-2024
<b>Personnel</b>				
Salary	149,257	178,789	177,660	<sup>1</sup> 256,600
FICA	11,457	13,707	13,622	19,670
Leave	6,353			
Overtime	265		15	
Retirement	13,856	18,990	18,918	31,710
Longevity	720	840	840	960
Insurance	8,424	9,049	9,147	22,270
Workers Compensation	2,084	2,420	2,041	3,470
Texas Workforce Commission	159	52	60	70
<b>Total Personnel</b>	<b>192,575</b>	<b>223,847</b>	<b>222,303</b>	<b>334,750</b>
<b>Supplies &amp; Maintenance</b>				
Office Supplies	80	500	217	1,000
Copier	1,541	1,700	1,658	1,600
Items for Resale	2,518	2,500	1,397	3,000
Janitorial Supplies	761	1,200	1,107	1,000
Concession Supplies	1,373	1,800	1,756	1,600
Wearing Apparel	295	900		1,000
Vehicle Fuel	878	2,300	2,249	2,000
Purchase 100LL Gasoline for Resale	253,637	275,000	250,499	260,000
Purchase Jet A Gasoline for Resale	392,412	610,500	606,133	700,000
Non-Capital Tools & Equip	131	3,000	2,416	9,000
Maintenance- Runway/Lights	120			
Maintenance- Buildings	7,736	7,720	5,527	8,000
Maintenance- Motor Vehicles	1,268	3,500	2,307	3,500
Maintenance- Grounds		100		
Maintenance- Radios & Assoc		800		1,400
<b>Total Supplies &amp; Maint</b>	<b>662,748</b>	<b>911,520</b>	<b>875,267</b>	<b>993,100</b>

1- Added an Airport Manager position

# 2023-2024 ADOPTED BUDGET

## - Airport - Department 17

### Continued

	Budgeted FY 2021-2022	Projected FY 2021-2022		Adopted FY 2022-2023
<b>Services</b>				
Consultants, Architects & Engineering	6,500			
Utilities	26,339	33,400	28,747	57,000
Telephone	1,088	1,900	1,222	2,500
Postage	9	100	19	
Travel/Training	724	3,000	1,748	3,000
Advertising Legal	3,283	300	240	
General Liability Insurance	19,248	19,700	19,678	25,000
Equipment Rental	1,224	1,500	1,416	12,000
Leases & Fleet Transfers	15,263	76,600	55,823	49,000
Special Property Expense		3,000		3,000
Dues, Subscriptions & Memberships	1,136	2,386	2,357	1,500
Bank Card Fees	16,801	31,000	30,956	32,410
Miscellaneous Fees	329	822	200	1,000
<b>Total Services</b>	<b>91,943</b>	<b>173,708</b>	<b>142,405</b>	<b>186,410</b>
<b>Grant-Reimbursed Expenses</b>				
RAMP Grant	28,587	100,000	97,466	100,000
NPE Entitlement		65,000		
<b>Total Grant Expense</b>	<b>28,587</b>	<b>165,000</b>	<b>97,466</b>	<b>100,000</b>
<b>Transfers</b>				
Shared Allocation	56,541	47,000	47,000	70,000
<b>Total Transfers</b>	<b>56,541</b>	<b>47,000</b>	<b>47,000</b>	<b>70,000</b>
<b>Capital Outlay</b>				
Building Improvements		85,000		
Golf Cart	14,350	16,000	16,000	
Other Equipment				
Airport Expansion Project	867,804		(180,151) <sup>1</sup>	
<b>Total Capital Outlay</b>	<b>882,154</b>	<b>101,000</b>	<b>(164,151)</b>	<b>-</b>
<b>Total Airport</b>	<b>1,914,547</b>	<b>1,622,075</b>	<b>1,220,289</b>	<b>1,684,260</b>

1-

**- Fleet Revenues -**  
Fund 18

Revenue Type	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>General Fund Fleet Transfers</b>				
Warehouse Transfer	17,900	8,100	8,100	20,000
Building & Permits Transfer	31,600	14,100	14,100	35,000
Police Transfer	175,900	78,200	78,200	195,000
Fire Transfer	34,800	16,200	16,200	40,200
Streets Transfer	82,400	36,500	36,500	91,000
Fleet Maintenance Transfer	7,600	3,500	3,500	8,500
Building Maintenance Transfer	19,200	8,500	8,500	21,000
Parks Transfer	80,500	36,100	36,100	90,000
<b>Total General Fund Transfers</b>	<b>449,900</b>	<b>201,200</b>	<b>201,200</b>	<b>501,200</b>
<b>Utility Fund Fleet Transfers</b>				
Meter Reading Transfer	9,000	11,300	11,300	11,300
Groundwater Transfer	4,600	6,000	6,000	6,000
Water Treatment Transfer	9,000	11,500	11,500	11,500
Electric Transfer	73,044	84,000	84,000	84,000
Water Distribution Transfer	47,556	67,000	67,000	67,000
Wastewater Treatment Transfer	28,600	36,000	36,000	36,000
Wastewater Collection Transfer	20,400	25,500	25,500	25,500
Public Works Transfer	5,500	7,000	7,000	7,000
<b>Total Utility Fund Transfers</b>	<b>197,700</b>	<b>248,300</b>	<b>248,300</b>	<b>248,300</b>
<b>Other Funds Fleet Transfer</b>				
Tourism Transfer	5,100	5,500	5,500	5,500
<b>Total Tourism Fund Transfers</b>	<b>5,100</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>
<b>Airport Fund Fleet Transfer</b>				
Airport Transfer	3,000	15,400	15,400	8,100
<b>Total Other Funds Transfers</b>	<b>3,000</b>	<b>15,400</b>	<b>15,400</b>	<b>8,100</b>
<b>Other Revenue</b>				
Fund Balance Used		40,300		
Interest Income	7,198		26,720	
Insurance Proceeds				
<b>Total Other Revenue</b>	<b>7,198</b>	<b>40,300</b>	<b>26,720</b>	<b>-</b>
<b>Interfund Transfers</b>				
Transfer from General Fund	113,950			
Transfer from Utility Fund				
<b>Total Interfund Transfers</b>	<b>113,950</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>776,848</b>	<b>510,700</b>	<b>497,120</b>	<b>763,100</b>

# 2023-2024 ADOPTED BUDGET

## - Fleet - Department 18

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>GOVERNMENTAL FUNDS</b>				
<b>Public Safety</b>				
Automobile/Tahoe- Police	306,206	245,010	251,658	360,000
Truck- Police	34,485		14,710	
Other Vehicles- Fire				
<b>Streets</b>				
Truck - Streets	15,085			
Heavy Construction Equipment				71,000
<b>Internal Services</b>				
Truck- Fleet			33,115	
Truck- Building Maintenance	23,370			
<b>Parks</b>				
Truck- Parks			26,225	55,000
Heavy Equipment- Parks				47,000
Other Vehicles- Parks	16,185	11,000	8,696	
<b>Tourism</b>				
Vehicles- Tourism				
<b>Total General Fund Capital Outlay</b>	<b>395,331</b>	<b>256,010</b>	<b>334,404</b>	<b>533,000</b>
<b>ENTERPRISE FUNDS</b>				
<b>Water Treatment/Distribution/Groundwater</b>				
Truck- Water Treatment				
Truck- Water Distribution			26,225	
Heavy Equip- Water Distribution				165,000
Truck- Groundwater	23,370		41,315	
<b>Wastewater Treatment/Collection</b>				
Truck- Wastewater Treatment		4,700	70,840	
Heavy Equip- Wastewater Treatment				
Truck- Wastewater Collection			58,865	
Heavy Construction Equipment- Wastewater Collection		13,700	13,251	
<b>Electric</b>				
Truck - Electric		13,000	71,700	47,000
Heavy Construction Equipment		8,900	311,476	
<b>Public Works</b>				
Equipment - Public Works			19,000	
<b>Total Utility Fund Capital Outlay</b>	<b>23,370</b>	<b>40,300</b>	<b>612,672</b>	<b>212,000</b>
<b>Total Fleet Fund</b>	<b>418,701</b>	<b>296,310</b>	<b>947,076</b>	<b>745,000</b>

**- Granbury Historic Properties -**

Fund 21

**- Revenues -**

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
Interest Income	544	-	5,382	-
Use of Fund Balance	-	117,500	-	-
Miscellaneous Income	401,000	-	-	-
<b>Total Other Revenue</b>	<b>401,000</b>	<b>117,500</b>	<b>-</b>	<b>-</b>
Transfer from General Fund	40,000	40,000	40,000	40,000
<b>Total Revenues</b>	<b>441,544</b>	<b>157,500</b>	<b>45,382</b>	<b>40,000</b>

**- Expenditures -**

	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Adopted FY 2023-2024
<b>Services</b>				
Grant Funding	-	42,500	41,939	-
Loan Payment	187,471	40,000	-	-
Miscellaneous Fees	27,103	-	-	40,000
<b>Total Services</b>	<b>214,574</b>	<b>82,500</b>	<b>41,939</b>	<b>40,000</b>
<b>Capital Outlay</b>				
Furniture & Fixtures	-	-	-	-
Property Improvements	-	75,000	35,000	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>75,000</b>	<b>35,000</b>	<b>-</b>
<b>Total Historical Properties</b>	<b>214,574</b>	<b>157,500</b>	<b>76,939</b>	<b>40,000</b>

REFERENCE

# **BUDGET**

# **GLOSSARY**

# Budget Glossary

The Annual Budget contains specialized and technical terminology that is unique to the public finance and budgeting. To help the reader of the Annual Budget document to better understand these terms, a budget glossary has been included in the 2023-2024 Annual Operating Budget.

**ACCOUNT** - A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

**ACCOUNTING STANDARDS** - The generally accepted accounting principles (GAAP) promulgated by the Governmental Accounting Standards Board (GASB), which guide the recording and reporting of financial information by state and local governments. The standards establish such guidelines as when transactions are recognized, the types and purposes of funds, and the content and organization of the annual financial report.

**ACCOUNTING SYSTEM** - Records and procedures which are used to classify, record, and report information on the financial status and operations of the entity.

**ACCRUAL BASIS OF ACCOUNTING** - A basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period.

**ACTIVITY** - A specific and distinguishable line of work performed by one or more organizational components of a governmental unit for the purpose of accomplishing a function for which the governmental unit is responsible. See also **FUNCTION**.

**ADOPTED BUDGET** - An annual spending plan that is adopted by the City Council.

**AD VALOREM TAXES** - Taxes levied on real property according to the property's valuation and the tax rate. See **PROPERTY TAXES**.

**AIRPORT FUND** - Fund used to account for the accumulation of resources for the municipal airport. All activities necessary to provide such services are accounted for in the fund.

**AMENDED BUDGET** - Includes the adopted budget for a fiscal year, plus any budget amendments or budget transfers.

**ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR)** - This report summarizes financial data for the previous fiscal year in a standardized format. (previously called the CAFR)

# 2023-2024 ADOPTED BUDGET

**APPRAISED VALUE (Assessed Valuation)** - The value of real and/or personal property assigned by the assessor as a basis for the levying property taxes. (Property values are established by the Hood County Tax Appraisal District.)

**APPROPRIATION** - A legal authorization granted by the legislative body to make expenditures and to incur obligations for specific purposes.

**ASSESTS** - Resources owned or held by the City, which have a monetary value.

**AUTHORIZED POSITIONS** - Employee positions which are authorized in the adopted budget, to be filled during the year.

**AUDIT** - A comprehensive review of the manner in which the City's resources were actually utilized. The main purpose of an audit is to issue an opinion over the presentation of financial statements and to test the controls over the safekeeping of assets while making any recommendations for improvement where necessary. The City's annual audit is conducted by an independent auditor.

**AVAILABLE (ASSIGNED) FUND BALANCE** - This refers to the funds remaining from the prior year that are not committed for other purposes and can be allocated in the upcoming budget year.

**BALANCED BUDGET** - A budget with total expenditures not exceeding total revenues and monies available in the fund balance within an individual fund.

**BASE POINT** - A unit of measurement used in the valuation of fixed income securities equal to 1/100 of 1% of yield, e.g., "1/4" of 1 percent is equal to 25 basis points.

**BASE BUDGET** - Cost of continuing the existing levels of service in the current budget year.

**BOND** - A way of borrowing money long term for capital projects. A long-term IOU or promise to pay a specified sum of money (the face amount of the bond) on a specific date(s) (the bond maturity date) at a specified interest rate. The most common types of bonds are general obligation (G.O.) and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings and streets.

**BONDED DEBT** - That portion of indebtedness represented by outstanding bonds.

**BOND ORDINANCE** - An ordinance or resolution authorizing the sale of government bonds that specifies how revenues may be spent.

**BOND REFINIACING** - The pay-off and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**BUDGET** - A plan of financial operation embodying an estimate of proposed expenditures and the estimated means of financing them over a fixed time period, usually a year. The approved budget is authorized by ordinance and thus specifies the legal spending limits for the fiscal year.

**BUDGET AMENDMENT** – The budget may be formally amended after it has been approved.

**BUDGET CALENDAR** - The schedule of key dates which the City follows in the preparation and adoption of the budget.

**BUDGET CONTROL** – The control or management of the organization in accordance with and approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**BUDGET DOCUMENT** - The instrument used by the budget-making authority to present a comprehensive financial plan of operations to the City Council.

**BUDGET MESSAGE** - The opening section of the budget which provides the City Council and the public with a summary of the most important aspects of the budget, changes from previous years and views and recommendations of the City Manager.

**BUDGET ORDINANCE** - The official enactment, by the City Council, to legally authorize the City Staff to obligate and expend the resources of the City.

**BUDGET YEAR** - The fiscal year of the City which begins October 1 and ends September 30.

**CAFR** – now the “ACFR” or *Annual Comprehensive Financial Report*

**CAPITAL ASSETS** - Assets of a long-term character, which are intended to continue to be held or used. Examples of capital assets include items such as land, buildings, machinery, furniture and other equipment.

**CAPITAL EXPENDITURES** – Defined as the charges for the acquisition at the delivered price including transportation, costs of equipment, land, buildings, or improvements of land or buildings, fixtures, and other permanent improvements with a value in excess of \$5,000 and a useful life expectancy of greater than 1 year.

**CAPITAL IMPROVEMENT PROGRAM (CIP)** - A long-range plan for providing the capital outlays necessary to insure that adequate services are provided to the residents of the City. The plan includes improvements, or the acquisition of structural improvements, and major equipment purchases.

**CAPITAL PROJECTS FUND** - A fund created to account for financial resources to be used for the acquisition and/or the construction of major capital facilities or equipment.

# 2023-2024 ADOPTED BUDGET

**CAPITALIZED INTEREST** – A portion of the proceeds of a bond issue set aside, upon issuance of the bonds, to pay interest on the bonds for a specified period of time. Interest is commonly capitalized during the construction of a revenue-producing project.

**CASH BASIS OF ACCOUNTING** - The basis of accounting in which transactions are recorded when cash is either received or disbursed for goods and services.

**CASH FLOW** – A sufficient amount of cash on hand to cover disbursement or payments that are coming due. Part of the duties of the finance director is to ensure sufficient cash is on hand or available in short term investments to meet expected disbursements.

**CASH MANAGEMENT** - The proper management of the cash necessary to pay for government services while investing temporary, idle, excess cash in order to earn interest revenue.

**CERTIFICATE OF DEPOSIT** – A deposit with a financial institution for a specified period that earns a specified interest rate.

**CERTIFICATES OF OBLIGATION (CO's)** - Bonds that finance a variety of public improvement projects which can be backed by general revenues, backed by a specific revenue stream, or a combination of both. Certificates of obligation will be used to fund capital assets where bond issues are not warranted as a result of the cost of the asset(s) to be funded through the instrument. This type of bond generally does not require voter approval.

**CHANGE ORDERS** – A change in the design or specification of an already approved capital project that often creates a need for an increased expense.

**CHART OF ACCOUNTS** – A way of recording revenues and expenditures that includes all transactions and that fits the organizational structure. A chart of accounts assigns a unique number to each type of transaction and to each budgetary unit in the organization.

**CIP** – see *Capital Improvement Program*

**COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)** – now referred to as the *Annual Comprehensive Financial Report* or “ACFR”.

**CITY CHARTER** - The document that establishes the City as an incorporated political subdivision (municipal government) in accordance with the statutes of the State of Texas.

**CONTIGENCY** - A budgetary reserve set aside for emergencies or unforeseen expenditures.

**CURRENT TAXES** - Taxes that are due within one year.

**DEBT LIMIT** – The maximum amount of debt which an issuer of municipal securities is permitted to incur under constitutional, statutory or charter provisions.

**DEBT RATIO** – Comparative statistics showing the relationship between the issuer’s total debt service obligation and the net operating income.

**DEBT SERVICE FUND** - The fund used to account for accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs other than debt serviced by Proprietary Fund Types. The revenue source is principally ad valorem taxes levied by the City.

**DEFICIT** - The excess of expenditures over revenues during an accounting period.

**DELINQUENT TAXES** - Real or personal property taxes that remain unpaid on or after February 1<sup>st</sup> of each year upon which penalties and interest are assessed.

**DEPARTMENT** - A major administrative organizational unit of the City, which indicates overall management responsibility of one or more activities.

**DEPRECIATION** - The process of estimating and recording the expired useful life of a fixed asset which is used to distribute its cost over its revenue producing years.

**EFFECTIVE INTEREST RATE**- When compared to the same property, the tax rate which produces the same effect in terms of the total amount of taxes as compared to the prior year.

**ENCUMBRANCE** - The commitment of appropriate funds to purchase an item or service. To encumber funds means to set aside or commit funds for specified future expenditure.

**ENTERPRISE FUND** - A fund established to finance and 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, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**EXPENDITURE** - Funds spent in accordance with the budgeted appropriations on assets or goods and services obtained.

**EXPENSES** - A decrease in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

# 2023-2024 ADOPTED BUDGET

**FIDUCIARY FUND** – These funds account for resources that governments hold in trust for individuals or other governments.

**FINANCIAL REPORT** – see *Comprehensive Annual Financial Report*

**FISCAL YEAR** - A 12-month period to which the annual operating budget applies. (The City of Granbury has established October 1 through September 30 as its fiscal year.)

**FIXED ASSETS** – see *Capital Assets*

**FRANCHISE FEE** - A fee paid by public service businesses for the use of City streets, alleys and property in providing their services to the citizens of the City. Services requiring franchises include electricity, telephone, natural gas, cable television, sanitation, taxicab, water and wastewater.

**FULL FAITH AND CREDIT** - A pledge of the general taxing power of the City to repay debt obligations (the term typically used in reference to bonds.)

**FULL TIME EQUIVALENT (FTE)** - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year, or full value of one full-time position.

**FUNCTION** - A group of related activities aimed at accomplishing a major service for which the City is responsible. For example, public safety is a function.

**FUND** - An accounting entity with a self-balancing set of accounts that record financial transactions for specific activities or government functions.

**FUND BALANCE** - The difference between a fund's assets and its liabilities. Portion of the fund balance may be reserved for various purposes such as contingencies or encumbrances at the end of the fiscal year.

**FUNDING SOURCE** - Identifies the source of revenue to fund both the operating and capital appropriations.

**GAAP** – see *Generally Accepted Accounting Principles*

**GASB** – see *Governmental Accounting Standard Board*

**GASB STATEMENT 34** - This Statement establishes financial reporting standards for state and local governments, including states, cities, towns, villages, and special-purpose governments such as school districts and public utilities.

**GENERAL FUND** - The general operating fund of the City and accounts for the ordinary operations of the City that are financed from taxes and other general revenues. It is used to account for all financial resources except those required to be accounted for in another fund. Major functions financed by the General Fund include: Administration, Financial Services, Public Safety, Community Development, Public Works and Streets, and Parks and Recreation.

**GENERAL LEDGER** - A listing of various accounts, which are necessary to reflect the financial position of a fund.

**GENERAL OBLIGATION (GO) BONDS** - Bonds that finance a variety of public improvement projects, backed by the full faith, credit and taxing power of the City. Such bonds constitute debts of the issuer and normally require approval by election prior to issuance.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)** - The uniform minimum standards and guidelines for financial accounting and reporting. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

**GFOA** – see *Governmental Finance Officers Association*.

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)** - The authoritative accounting and financial reporting standard-setting body for governmental entities.

**GOVERNMENTAL FINANCE OFFICER ASSOCIATION** – Professional organization primarily of state and local government finance officers.

**GOVERNMENTAL FUNDS** – Funds that record the types of activities that are tax-supported and not designed to be self-supporting. Examples include General, Special Revenue, Debt Service, and Capital Projects funds.

**GRANT** - Contributions of assets by one government unit or other organization to another. Grants are usually to be used or expended for specific purposes.

**HOME RULE** – A limited grant of discretion from state governments to local governments, concerning either the organization of functions or the raising of revenue. Without home rule, local governments are restricted to whatever functions, organization, and revenue sources are specified by the state government, and are bound by whatever limits in revenue or borrowing that state requires.

**HOOD COUNTY APPRAISAL DISTRICT** - An entity established by the State of Texas to insure uniform property appraisals for all taxing entities in Hood County.

**HOTEL OCCUPANCY TAX (HOT)**- Hotel occupancy tax is imposed on the rental of a room or space in a hotel costing \$15 or more each day. The tax applies not only to hotels and motels, but also to bed and breakfasts, condominiums, apartments and houses. Local hotel taxes apply to sleeping rooms costing \$2 or more each day.

# 2023-2024 ADOPTED BUDGET

**IMPACT FEES** - Fees assessed to developers to help defray a portion of the costs that naturally result from increased development. By Texas law, these fees must be used for capital acquisition or debt service relating to capital projects.

**INDIRECT COST** – A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

**INFRASTRUCTURE** - Roads, bridges, curbs and gutters, street, sidewalks, drainage systems, lighting systems, water lines, wastewater lines and other improvements that are installed for the common good.

**INTEREST** – Compensation for the use of borrowed money, generally expressed as an annual percentage of the principal amount.

**INTEREST RATE** – The annual percentage of principal payable for the use of borrowed money.

**INTRAFUND TRANSFERS** - The movement of money from one fund to another in a governmental unit for specific purposes: i.e., debt service, reimbursement for services.

**INTERGOVERNMENTAL REVENUE** - Funds received from federal, state and other local government sources in the form of grants, shared revenues and payments in lieu of taxes.

**INVESTMENTS** - Securities purchased and held for the production of income in the form of interest, dividends, rentals or base payments.

**INVOICE** - A bill requesting payment for goods or services by a vendor or other governmental unit.

**ISSUANCE** – Authorization, sale, and delivery of a new issue of municipal securities.

**LETTER OF CREDIT (LOC)** – An agreement, usually with a commercial bank, to honor demands for payment upon compliance with conditions established in the agreement.

**LEVY** - To impose taxes, special assessments, or service charges for the support of City activities.

**LIABILITIES** - Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

**LINE-ITEM BUDGET** - A budget prepared along departmental lines that focus on what is to be bought.

**LIQUIDITY** – Usually refers to the ability to convert assets (such as investments) into cash.

**LONG-TERM DEBT** – Debt with a maturity of more than one year after the date of issuance.

**MAJOR FUND** – Funds whose revenues, expenditures, assets, or liabilities are at least 10 percent of corresponding total for all governmental and enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

**MARKET VALUE** – Valuing the inventory of held securities at its current market value, as opposed to book value.

**MODIFIED ACCRUAL ACCOUNTING** - A basis of accounting in which expenditures are accrued, but revenues are accounted for on a cash basis. This accounting technique is combination of cash and accrual accounting since expenditures are immediately incurred as a liability, while revenues are not recorded until they are actually received.

**NET ASSETS** – In the proprietary and fiduciary funds this is the difference between assets and liabilities.

**OBJECT OF EXPENDITURE** - An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

**OBJECTIVE** - Desired output oriented accomplishments, which can be measured and achieved within a given time frame.

**ORGANIZATIONAL CHART** - A graphic presentation, by function of programs and services provided to clients in the Capital Program.

**OPERATING BUDGET** - Operating budgets serve many purposes within a governmental entity, but they have two primary purposes:

- (1) to plan the services that are going to be offered during the coming year and set priorities;
  - (2) to conform with legal requirements to ensure that expenditures do not exceed those appropriated.
- Operating budgets are also called Annual Budgets. See **BUDGET**.

**ORDINANCE** - A formal legislative enactment by the governing board of a municipality.

**PAY-AS-YOU-GO BASIS** - A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

**PAY-AS-YOU-USE** – Incurring debt to pay for capital outlays rather than paying out of current revenues.

**PER CAPITA DEBT** – The amount of an issuer’s debt divided by population, which is used as an indication of the issuer’s credit position by reference to the proportionate debt borne per resident.

**PERFORMANCE MEASURE** - Data collected to determine how effective or efficient a program is in achieving its objectives.

# 2023-2024 ADOPTED BUDGET

**PERMANENT FUNDS** – A category of governmental funds, established by GASBS 34, used to report on funds whose outflow is legally restricted to the earnings, not principal, from the fund for purposes that benefit the government or its citizens.

**PERSONNEL COSTS** - Costs related to compensating employees including salaries, wages, insurance, payroll taxes and retirement contributions.

**PROPERTY TAX** - Ad valorem tax levied on both real and personal property according to the property's valuation and the tax rate.

**PROPRIETARY FUNDS** – Funds that record activities for which user fees are charged and the intent of the governing body is to recover the costs of the activity. Examples include the Utility and Airport funds.

**PUBLIC HEARINGS** - Meetings that provide citizens an opportunity to voice their views on the merits of the City's proposals and services.

**PURCHASE ORDERS** – An agreement drawn up to buy goods and services from a specific vendor with a promise to pay when delivered.

**RATING** – The credit worthiness of a city as evaluated by independent agencies.

**REAL ESTATE TAXES** - The revenues from current taxes, delinquent taxes, penalties, and interest on delinquent taxes. These taxes are levied on real property according to the property's assessed value and tax rate.

**REAL PROPERTY** - Property classified by the State Property Tax Board including residential single and multi-family, vacant lots, acreage, farm and ranch improvements, commercial and industrial, and oil, gas and other mineral reserves.

**REFUNDING BONDS** - Bonds issued to retire bonds already outstanding. The refunding bonds may be sold for cash and outstanding bonds redeemed in cash, or the refunding bonds may be exchanged with holders of outstanding bonds.

**REPLACEMENT COST** – The cost as of certain date of a property which can render similar service (but which need not be of the same structural form) as the property to be replaced.

**REQUEST FOR BID (RFB)** - A formal document used to invite vendors to submit pricing in response to a clearly defined set of requirements.

**REQUEST FOR PROPOSAL (RFP)** - An official request for proposals to be submitted to the County to perform specified services.

**RESERVES** - An account used to indicate that a portion of a fund balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

**RESOLUTION** - A special or temporary order of the City; an order of the City requiring less legal formality than an ordinance.

**RETAINED EARNINGS** - The equity account reflecting the accumulated earnings of the Proprietary Funds.

**REVENUE** - Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, shared revenues and interest income.

**REVENUE-SUPPORTED BONDS** - Legal debt instruments which finance public projects for such services as water or sewer. Bonds whose principal and interest are payable exclusively from a revenue enterprise or project, pledged as the funding source before issuance.

**SERVICES** - Operational expenses related to professional or technical services and other outside organizations.

**SPECIAL ASSESSMENT** - Charges imposed against property because that property receives a special benefit by virtue of some public improvement, separate and apart from the general benefit accruing to the public at large.

**SPECIAL REVENUE FUND** - Funds used to account for the accumulation and distribution of specific resources that are legally restricted to expenditure for specified purposes. The Tourism Fund accounts for the tax revenues received from local hotels and bed and breakfasts and for expenditures made within guidelines of the Texas Hotel Occupancy Tax Act.

**SUPERVISORY CONTROL AND DATA ACQUISITION (SCADA)** - Electronic monitoring of water pump stations, sewer lift stations and pumps and motors at wastewater treatment plant.

~~**SURFACE AREA WATER TREATMENT SYSTEM (SWATS)** — Water treatment plant owned by Brazos River Authority (BRA) that, by contract, produces potable water for the City of Granbury. The City of Granbury is a participant in receiving treated water from this plant along with Johnson County Special Utility District, Johnson County Fresh Water Supply District, City of Keene and Acton Municipal Utility District.~~

**SURPLUS** - The excess of the assets of a fund over its liabilities; or if the fund has other resources and obligations; the excess of resources over the obligations. The term should not be used without a properly descriptive adjective unless its meaning is apparent from the context. See also Fund Balance.

**TAX BASE** - The total value of all real, personal and mineral property in the City as of January 1<sup>st</sup> of each year, as certified by the Hood County Appraisal District. The tax base represents net value after all exemptions.

**TAX EXPENDITURES** – Abatements, partial of full exemptions, tax credits, deductions or other foregone tax revenues.

# 2023-2024 ADOPTED BUDGET

**TAX LEVY** - The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

**TAX LEVY ORDINANCE** - An ordinance by means of which taxes are levied.

**TAX RATE** - The amount of tax stated in terms of a unit of the tax base; for example, 44 cents per \$100 of assessed valuation of taxable property.

**TAX ROLL** - The official list showing the amount of taxes levied against each taxpayer or property.

**TAX-SUPPORTED DEBT**- is debt backed by a pledge of property taxes levied within the City's boundaries. Some tax-supported debt may be secured by a combination of property taxes and other revenue sources.

**TRANSFERS IN/OUT** - Amounts transferred from one fund to another to assist in financing the services or programs for the recipient fund.

**TRUST FUNDS** – A fund set up to receive money that the city holds on behalf of other governments (taxes collected for another government) or persons. The governmental unit is holding money that does not belong to it, and over which it exercises minimal if any discretion.

**USER CHARGES** - The payment of a fee for a direct receipt of a public service by the party benefiting from the service.

**UNENCUMBERED FUND BALANCE** - For budget purposes, the unencumbered fund balance is the amount of unassigned fund balance of a fund available for allocation.

**UNRESERVED FUND BALANCE** - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**UTILITY FUND** - This fund accounts for water, sewer and electric services for the residents of the City. All activities necessary to provide such services are accounted for in the fund, including administration, operation, and maintenance, financing and related debt service, and billing and collection.

**WORKING CAPITAL** - For enterprise funds, the excess of current assets over current liabilities. Working capital of a fund is important because budgeted expenditures of the fund must be provided for from cash receipts during the year supplemented by working capital carried over from prior years, if any.

# **BUDGET ACRONYMS**

The Annual Budget contains specialized and technical acronyms that may be unique to the City of Granbury. To help the reader of the document to better understand these acronyms, a list has been included with the Annual Budget.

**ACFR**– Annual Comprehensive Financial Report

**BRA** – Brazos River Authority

**CO** - Certificates of Obligation

**CVB** – Convention and Visitors Bureau

**FBO** - Fixed Base Operator

**GA** - General Aviation

**GHP** - Granbury Historic Properties

**GISD** – Granbury Independent School District

**GO** – General Obligation

**HOT** - Hotel Occupancy Tax

**I&S** - Interest & Sinking

**M&O or O&M**– Maintenance and Operations

**NCTCOG** - North Central Texas Council of Governments

**NPE**- Non-Primary Airport Entitlement

**RAMP**– Routine Aircraft Maintenance Program

**SSO** - Sanitary Sewer Overflow

**TCEQ** - Texas Commission on Environmental Quality

**TxDOT** – Texas Department of Transportation