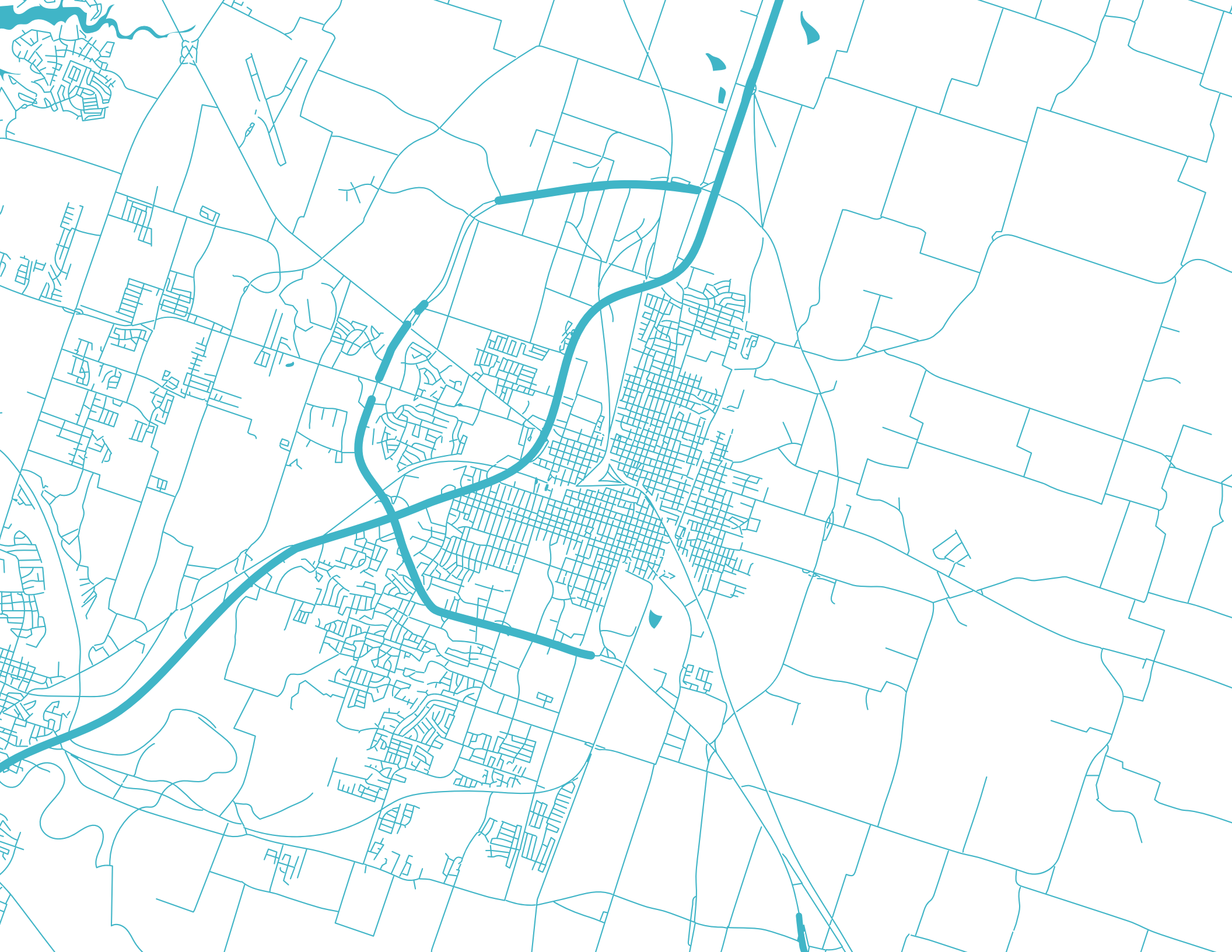


CITY OF TEMPLE, TEXAS



PROPOSED BUDGET

2024



OCTOBER 1, 2023 – SEPTEMBER 30, 2024

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$8,303,157, which is an 18.90% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,964,195.

The record vote of each member of the governing body by name voting on the adoption of FY 2023-2024 Budget was as follows:

City Council	For	Against
Tim Davis , Mayor	N/A	N/A
Jessica Walker , Mayor Pro-Tempore – District 1	N/A	N/A
Zoe Grant , Council Member – District 2	N/A	N/A
Susan Long , Council Member – District 3	N/A	N/A
Mike Pilkington , Council Member – District 4	N/A	N/A

Record vote to occur on August 17, 2023

In accordance with Section 140.0045 of the Local Government Code, which requires the itemization of certain expenditures by a political subdivision, the City of Temple is expected to expend for the year ended September 30, 2023 and has budgeted for FY 2024 the following amounts, respectively:

- Notice required by law to be published in a newspaper: \$75,398 and \$56,921
- Lobbying activities: \$174,548 and \$174,548

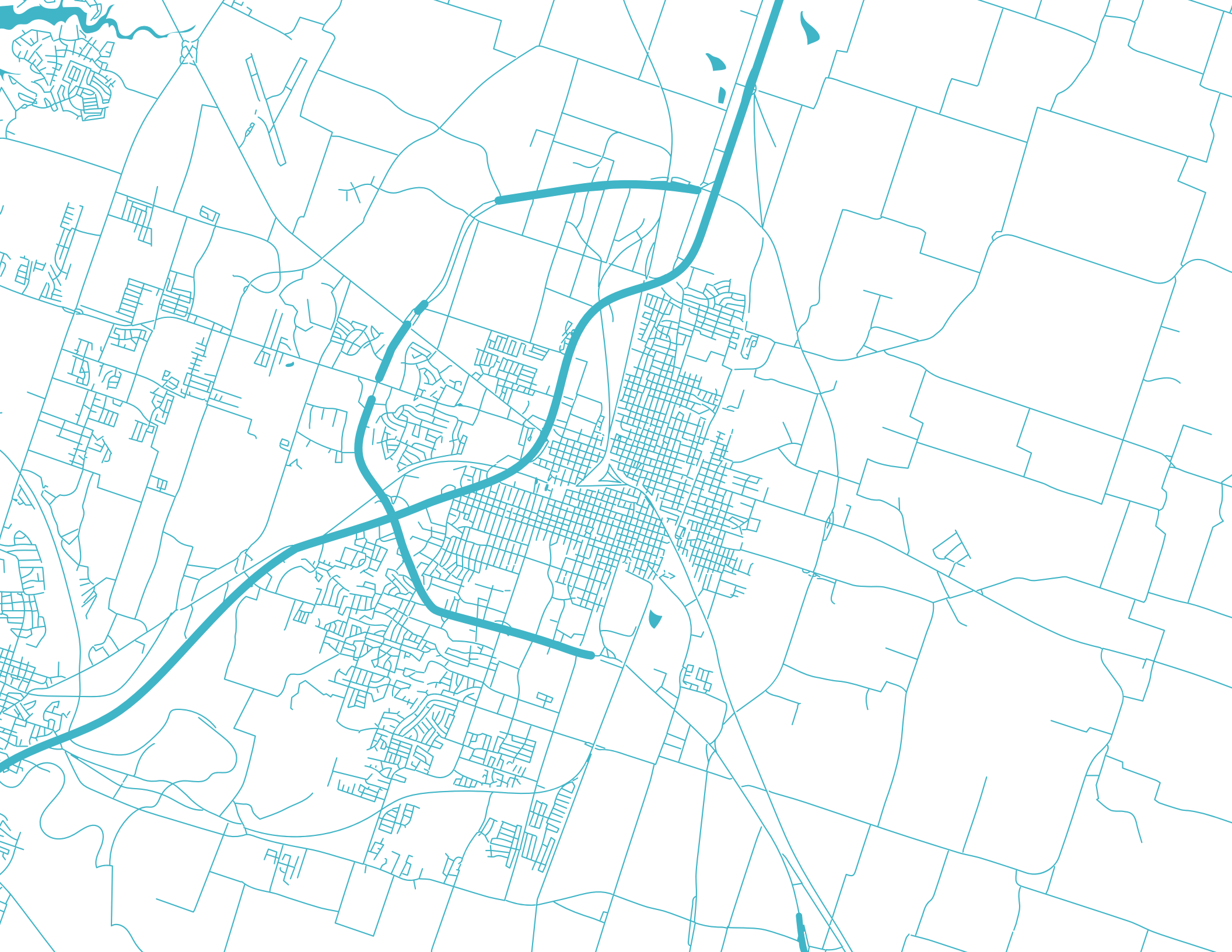
The municipal property tax rates for the preceding fiscal year, and each property tax rate that has been adopted or calculated for the current fiscal year, include:

Fiscal Year	2022-2023	2023-2024
Tax Year	2022	2023
Adopted/Proposed Operating Rate	\$0.286300	\$0.273800
Adopted/Proposed Debt Rate	\$0.326700	\$0.339200
Total Adopted/Proposed Rate	\$0.613000	\$0.613000
No-New Revenue Tax Rate	\$0.522700	*
No-New Revenue Operating Rate (M&O)	\$0.427300	*
Voter-Approval Operating Rate (M&O)	\$0.442200	*
Debt Rate (I&S)	\$0.326700	*
Voter-Approval Tax Rate	\$0.628700	*

*To be calculated upon receipt of certified tax roll

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

Type of Debt	Total Outstanding	Current Year Debt
Property Tax Supported	\$383,075,000	\$27,539,594
Self-Supporting Debt	\$20,801,429	\$2,822,011
Total Debt	\$403,876,429	\$30,361,605



INTRODUCTION



\$27 for an acre of land seemed like a lot of money in 1881, but that’s what the Gulf, Colorado & Santa Fe Railway Company paid Jonathan Ewing Moore for 181 acres of his family’s farm. Trains brought prospective buyers from five different cities to the area on June 29, 1881. In true Texas style, a barbecue kicked-off the event and a land auction commenced. Everyone in attendance witnessed the founding of a town, named after the railroad’s chief engineer and the person responsible for building the tracks through Bell County, Bernard M. Temple.

10 years later, the Gulf, Colorado & Santa Fe Railway built a hospital for its workers. This foreshadowed Temple’s future as a business hub with a thriving economy. In early 1892, Dr. Arthur Carroll Scott and Dr. Raleigh R. White, Jr. moved to Temple to work in the hospital. The doctors saw a need for medical services that reached beyond the railroad workers and extended to town residents. In 1904, the doctors opened the Temple Sanitarium, which became one of the fastest-growing healthcare systems in the 20th century, Baylor Scott & White Health.

Temple is a city built on success stories like that of these visionary doctors. Today, Baylor Scott & White Health continues its phenomenal growth after a multi-million-dollar expansion of its facility. The organization’s alignment with Texas A&M University Health Science Center’s teaching hospital provides unique, educational opportunities for medical students offered exclusively in Temple. McLane Company and Wilsonart International have global headquarters here, and Temple is proving to be an attractive location for business expansion. In 2022, Meta (formerly the Facebook company) selected Temple as its newest location for an \$800 million hyperscale data center, and FedEx Ground announced it would open a 250,000 square-foot distribution center in town. These are just two companies among many others moving to Temple.

These organizations are part of Temple’s solid economic foundation. Diversity is a driving force in the city’s billion-dollar business sector, composed of a strong industrial base of manufacturing, distribution, medical services, education, and technology. With Dallas, Houston, Austin, and San Antonio less than three hours away, Temple’s strategic location continues to attract new businesses and industries that want close proximity to Texas’ metropolitan areas but recognize Temple’s business-friendly environment. With 84% of the state’s population living within three hours of Temple city limits, the access businesses have to consumers is valuable.



Today, 142 years after it was founded, Temple continues to grow and adapt to its environment. It still offers residents the best aspects of two worlds: the conveniences of big-city dwelling with the atmosphere of a small town. The city’s affordability and central location continues to satisfy current residents and draw-in newcomers looking to provide a better quality of life for themselves and their loved ones. Major companies and small businesses are also recognizing the advantages of expanding operations to Temple.

As a place where visionaries saw the fulfillment of their aspirations, Temple offers a bright future to those that live and work in this community of plentiful opportunity.



Tim Davis – Mayor



Jessica Walker
Mayor Pro-Tempore,
District 1



Zoe Grant
District 2

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

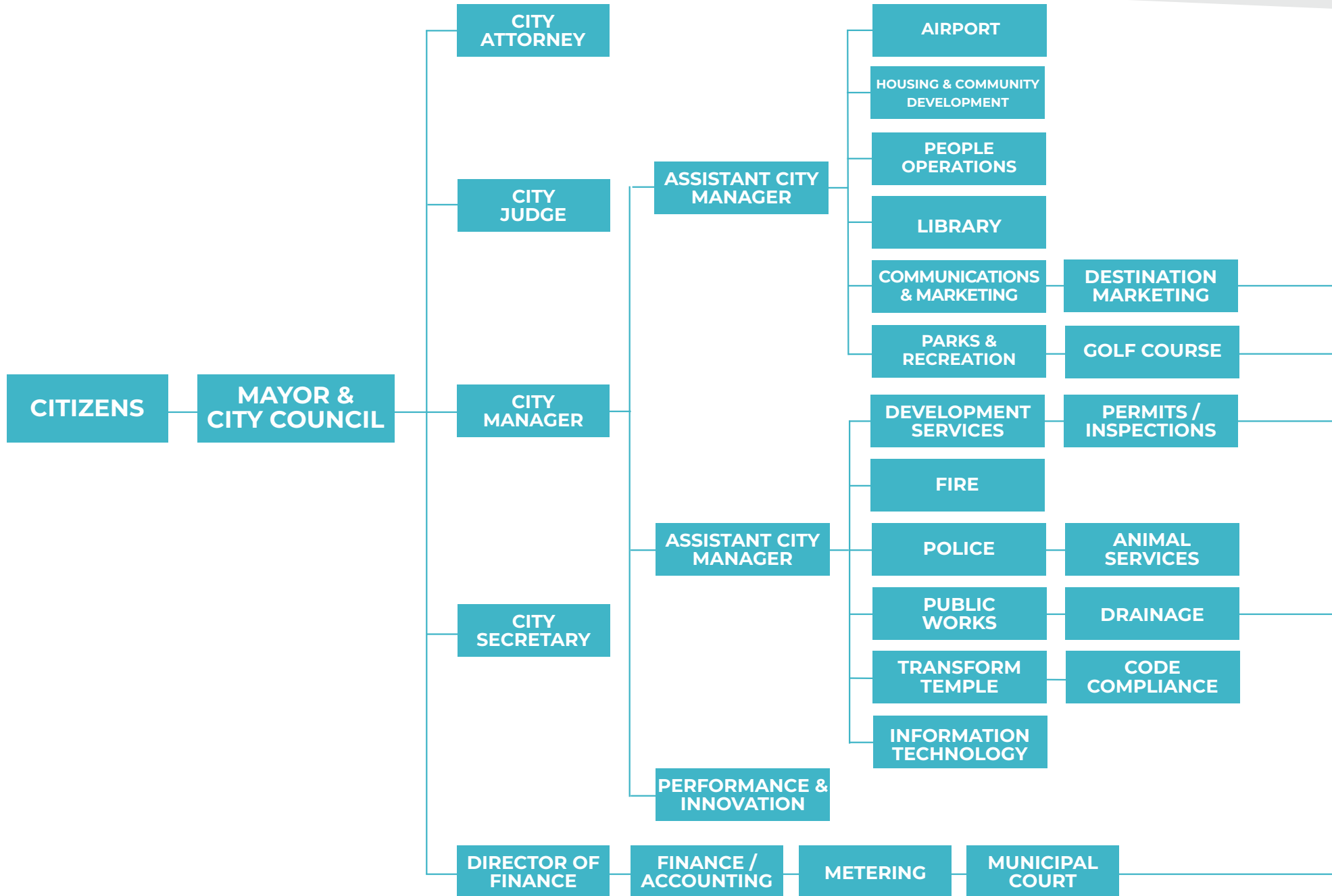


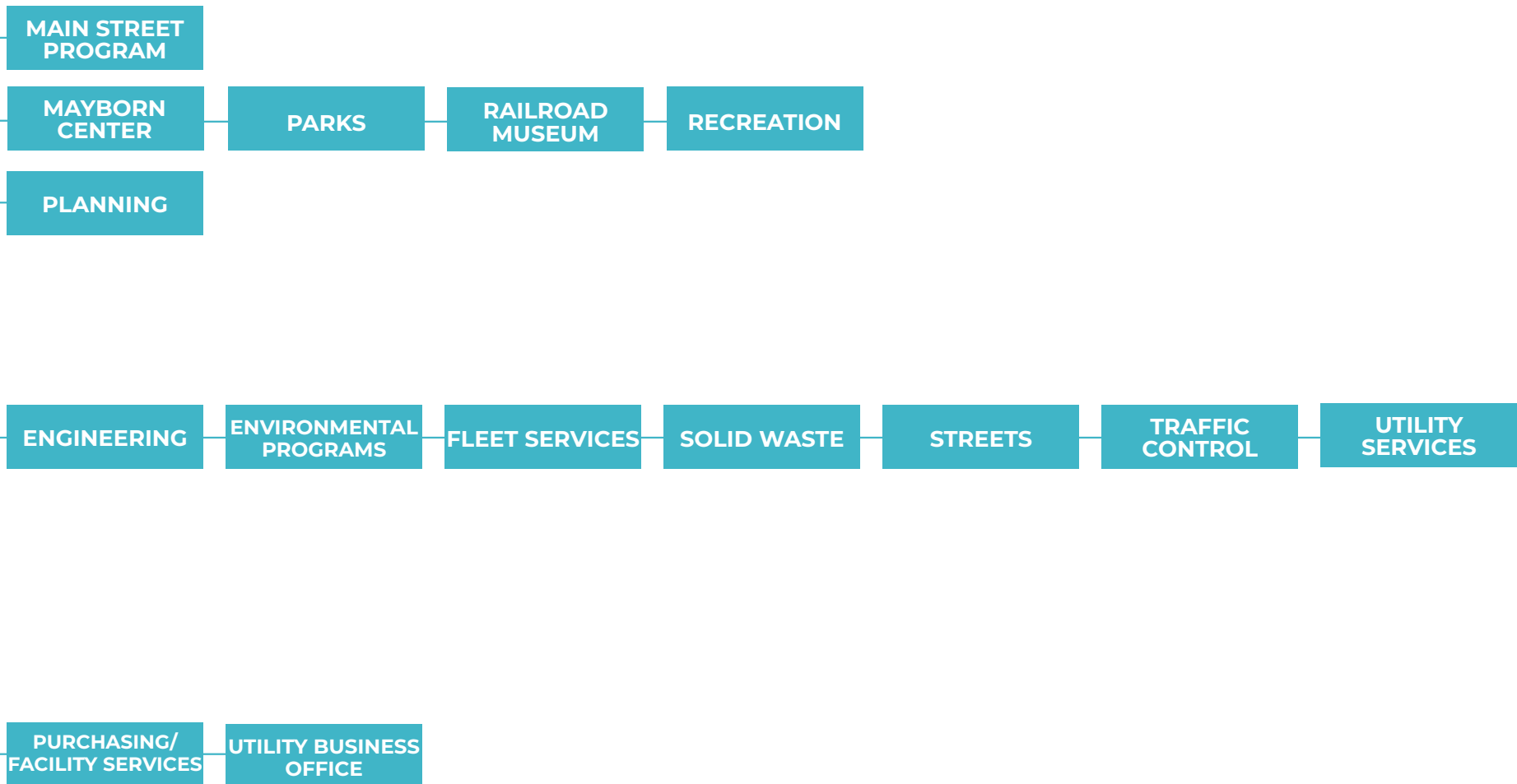
Susan Long
District 3



Mike Pilkington
District 4

ORGANIZATION CHART







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

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

Budget & Reporting Team	
Traci L. Barnard, CPA	Director of Finance
Melissa Przybylski, CPA	Assistant Director of Finance
Stacey Reisner, CPA	Treasury & Debt Division Director
Jennifer Emerson, CGFO	Budget Division Director
Sherry Pogor	Financial Analyst II
Jo Ann Herrera	Financial Analyst
Krista Shepherd	Accountant II
Veronica Hernandez	Accountant I
Laura Tye	Executive Assistant

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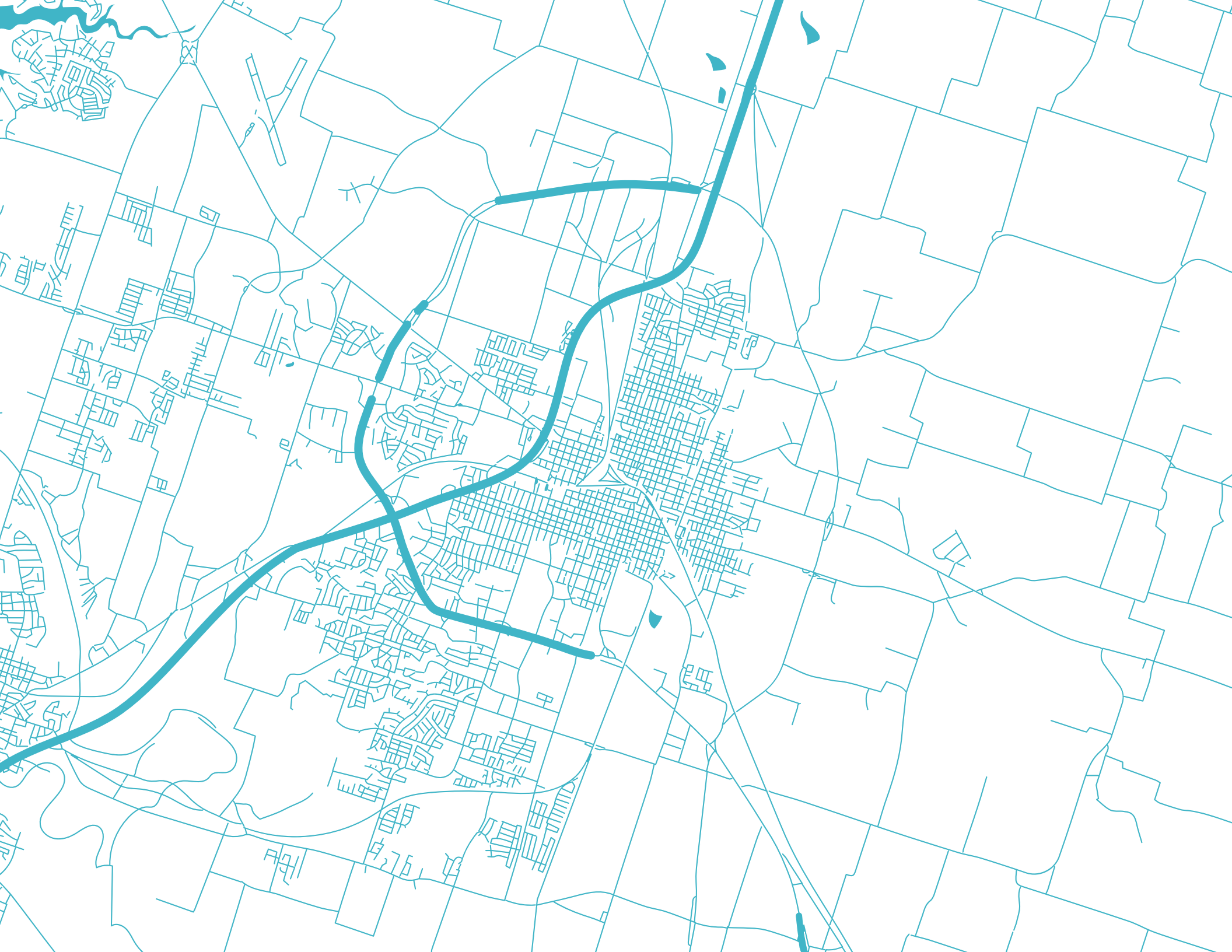
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HIGH-PERFORMING ORGANIZATION



MESSAGE FROM THE CITY MANAGER



MESSAGE FROM THE CITY MANAGER

It is my privilege to present for your consideration the proposed fiscal year 2024 Business Plan for the City of Temple. This plan is our blueprint to achieve the City’s vision of making Temple a place you love to call home. The plan is intended to reflect the community’s priorities and will guide the City’s decision-making as we strive to provide exceptional services to our community.

The fiscal year 2024 Business Plan is presented in four key parts; 1) Strategic Plan; 2) Financial Plan; 3) Annual Budget; and 4) Capital Improvement Program and covers a planning period from FY 2024 through FY 2029.

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

We challenged ourselves to look into the future and approach our planning from a longer-term view and to set an intentional direction for the organization. We challenged ourselves to plan

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

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

The 2024 Business Plan is based on an estimated FY 2024 property tax rate of 61.30¢ per \$100 valuation; this rate reflects no change from the current FY 2023 tax rate. Rate adjustments are proposed for water and wastewater services.

I want to extend a special word of appreciation to Traci Barnard, Melissa Przybylski, Jennifer Emerson, Sherry Pogor, Stacey Reisner, Jess Martin, Veronica Hernandez, Jo Ann Herrera, Krista Shepherd, Laura Tye, Stacey Hawkins, Christine Leal, Heather Bates, and Arielle Delery. Without the talent, commitment, dedication, and countless hours of work they carried out in pursuit of this plan, this document would simply not be possible. I also would like to extend my gratitude to Tara Raymore, Heather Kirkwood, Elena Smith,

MESSAGE FROM THE CITY MANAGER

and Annalise Thompson for their incredible work on the compensation and benefits components of this plan.

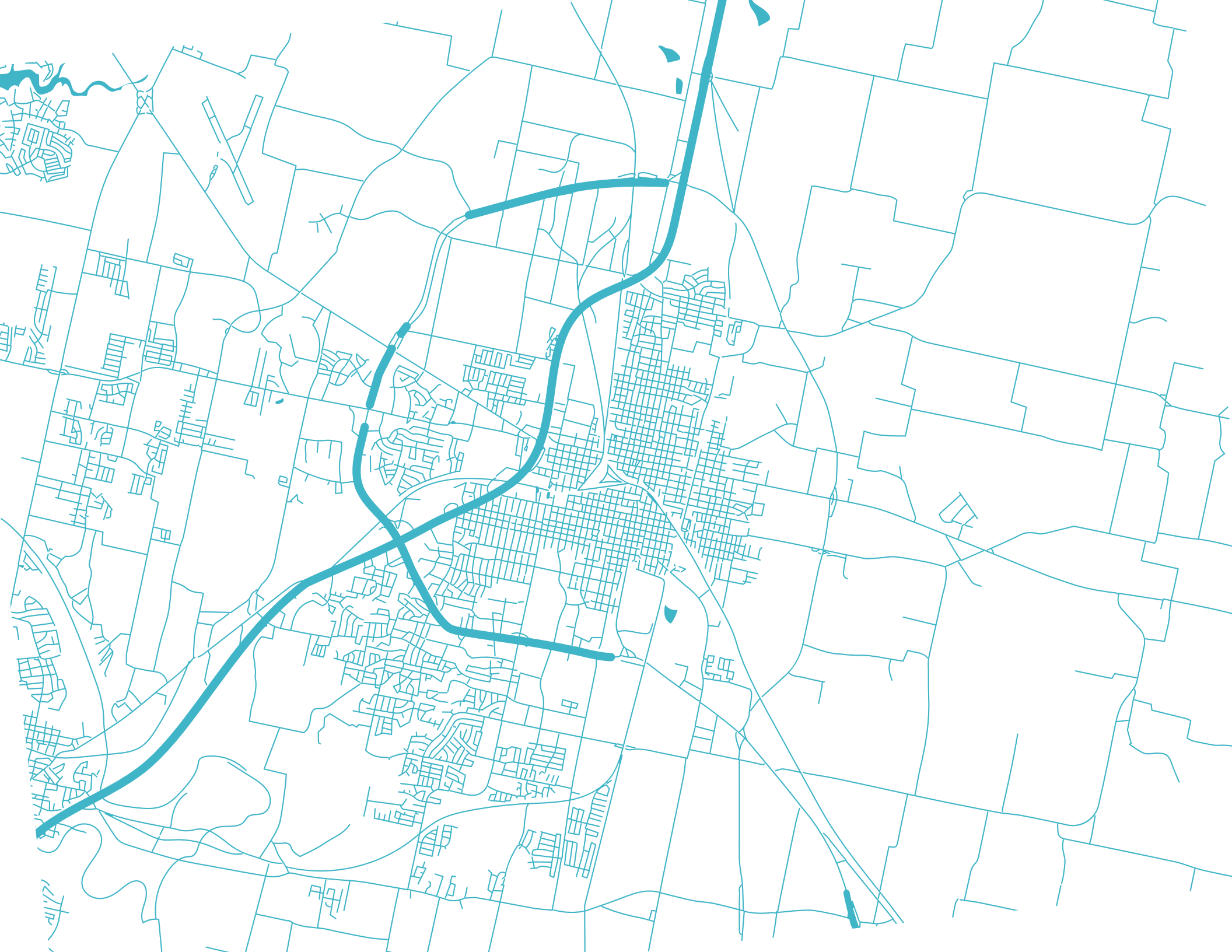
I would like to thank the Mayor and City Council for your leadership and guidance, your collaboration and partnership, as well as your visionary thinking about our community and the amazing residents we serve. I am ever humbled by and grateful for the hard work and dedication of City staff in service delivery to the community 24 hours a day, 7 days a week, 365 days a year.

This plan is our guiding document as we face the challenges and capture the opportunities that lie ahead for the City of Temple.

Respectfully submitted,

Brynn Myers – City Manager





USER'S GUIDE



DOCUMENT LAYOUT

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

INTRODUCTION

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

MESSAGE FROM THE CITY MANAGER

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

USER GUIDE

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

STRATEGIC PLAN

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

FINANCIAL PLAN

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

ANNUAL BUDGET

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

CAPITAL IMPROVEMENT PROGRAM

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

SUPPLEMENTAL SECTION

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

FORM OF GOVERNMENT

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

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

BUDGET PROCESS

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

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

Preparation of the 2024 Budget was comprised of several key steps:

- Leadership Team Budget Retreat
- City Council Budget Retreat

- Departments Develop Budget Requests
- Department Budget Review Sessions
- City Manager Develops Proposed Budget
- City Manager Files Proposed Budget with City Secretary
- City Council Work Sessions
- Hold Public Hearings on Budget & Tax Rate
- Adopt Budget & Tax Rate

BUDGET AMENDMENTS

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

LEGAL LEVEL OF BUDGET CONTROL

The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is maintained at the department level.

BUDGET CALENDAR

FEBRUARY

- 23** Leadership Team Budget Retreat, Day 1
- 24** Leadership Team Budget Retreat, Day 2

MARCH

- 9-29** Department Budget Review Sessions
- 2** Council Work Session
- 16** Council Work Session
- 30** Council Budget Retreat, Day 1
- 31** Council Budget Retreat, Day 2

APRIL

- 3** Department Budgets Due
- 6** Council Work Session
- 13** All Things People Operations Review
- 21** Council Work Session
- 25** Budget Review - IT Related Requests
- 25** City Receives Preliminary Tax Roll

MAY

- 4** Council Work Session
- 5** CIP Review - Drainage/Transportation
- 12** CIP Review - Water/Wastewater
- 15** CIP Review - Facilities & Public Safety
- 18** Council Work Session
- 23** CIP Review - Places & Spaces

JUNE

- 1** Council Work Session
- 15** Council Work Session
- 22** File Proposed FY 2024 Budget & CIP Documents with City Secretary

JULY

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

AUGUST

- 3** Council Work Session
Council Vote - Proposed Tax Rate
1st Reading – Approving the Tax Roll & Levying Taxes
1st Reading – Setting the Tax Rate
- 7** Supplemental Notice of Hearing on Tax Rate Increase and Tax Rate - City's Website
Notice of Tax Rate - City's Website
- 7** Publish Ad – Provision for the Public Hearing on the Tax Rate
- 17** Adoption of FY 2024 Budget
2nd and Final Reading – Approving the Tax Roll & Levying Taxes
2nd and Final Reading – Setting the Tax Rate

CITY FUND STRUCTURE

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

GOVERNMENTAL FUND TYPES

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

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

I. **General Fund** – The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in other funds.

II. **Special Revenue Funds** – Special revenue funds are used to account for the proceeds of certain specific revenue sources that are legally restricted to expenditures for specified purposes. The individual special revenue funds are:

A. **Hotel/Motel Tax Fund** – Levy and utilization of Hotel/Motel occupancy tax, Civic Center revenues, and Railroad Museum revenues.

B. **Reinvestment Zone No. 1 Fund** – Ad Valorem taxes levied on and used in a designated zone.

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

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

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

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

PROPRIETARY FUND TYPES

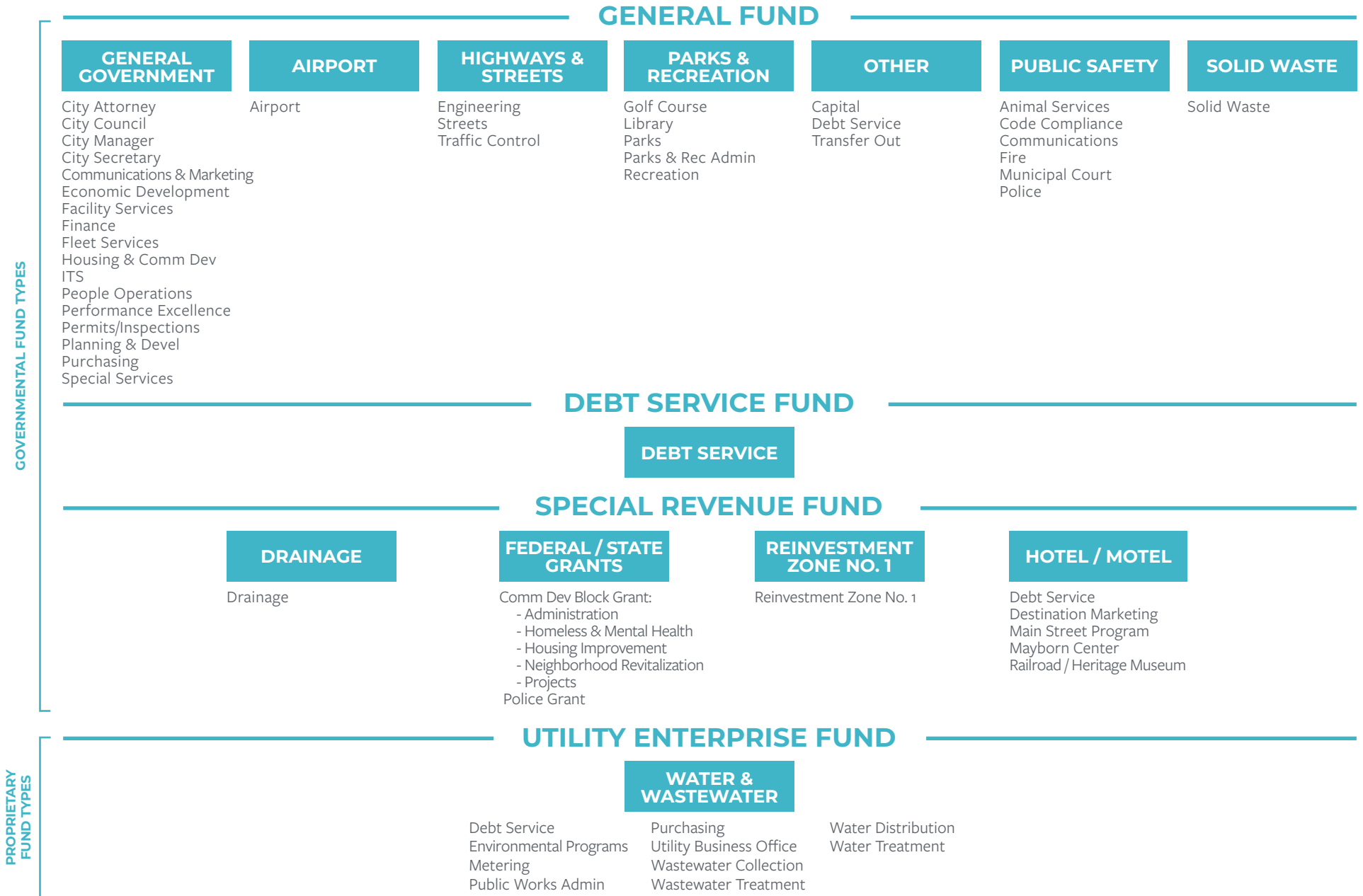
Proprietary funds are used to account for the City's ongoing organizations and activities, which are similar to those found in the private sector. The measurement focus is upon determination of net income and capital maintenance. The following proprietary fund type is maintained by the City:

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

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

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

EXHIBIT I: DEPARTMENT/FUND RELATIONSHIP



BASIS OF ACCOUNTING

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

REVENUE AND EXPENDITURES

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

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

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

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

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

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

ENCUMBRANCES

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

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

BASIS OF BUDGETING

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

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

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

FUND BALANCE

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

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

DEBT RESERVES

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

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

STRATEGIC PLAN



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

In September 2019, the City Council adopted the City of Temple 2020 Strategic Plan. The plan includes the City’s vision, mission, values, and strategic focus areas for fiscal years 2020 through 2028. To create the Plan, City leaders began by developing high-level focus areas and goals for the City of Temple. From those focus areas and goals, City staff identified the specific initiatives and priorities necessary to accomplish the goals. While the focus areas and goals of the City’s Strategic plan will be re-evaluated every five years, the

initiatives and priorities that ensure the implementation of the Plan are evaluated annually during the budgeting process.

The Strategic Plan sets our direction for the future and guides the City’s multi-year Business Plan. Though originally conceived as a six-year plan, in FY 2020 the planning window was expanded by two years to account for the fiscal uncertainties brought-on by the COVID-19 Pandemic. It is through the multi-year planning process that the City’s Strategic Plan is put into action, adding further detail for the accountability, timing, and resourcing of each initiative and priority. On an ongoing basis, the City reports on the execution of the Strategic Plan to demonstrate the progress being made each year and to showcase how this work is making a difference in the community.

Focus Areas



HIGH-PERFORMING ORGANIZATION

The High-Performing Organization focus area reflects our commitment to organizational excellence, data-driven decision making, and continuous improvement within our organization to ensure we provide exceptional service without exception.



COMMUNICATION & COLLABORATION

The Communication & Collaboration focus area reflects our commitment to building strong community connections and expanding opportunities for engagement and participation. We are committed to responsive and transparent communications with our community.



PLACES & SPACES

The Places & Spaces focus area reflects our commitment to making Temple a place you love to call home. We are committed to fostering vibrant neighborhoods, beautiful spaces, and unique experiences to ensure that Temple is a unique place with amazing arts, culture, dining, and recreation.



PUBLIC SAFETY

The Public Safety focus area reflects our commitment to providing the community a safe place where citizens and businesses can thrive. We are committed to and focused on fostering positive relationships with the community.



SMART GROWTH

The Smart Growth focus area reflects our commitment to investing in our infrastructure, facilities, and systems in order to prepare for growth and redevelopment as well as to preserve our assets.

STRATEGIC PLAN FRAMEWORK

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

CORE VALUES

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



COMMITMENT

We are engaged and dedicated to our mission.



INNOVATION

We encourage creative thoughts and are open to new ideas.



INTEGRITY

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



ACCOUNTABILITY

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



COLLABORATION

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



High-Performing Organization

AN ORGANIZATION COMMITTED TO PERFORMANCE EXCELLENCE

Pursue innovation and continuous improvement to drive performance excellence.

- Implement the Baldrige Performance Excellence program framework.
- Develop department-specific Performance Excellence plans.
- Achieve CPSE accreditation for the Fire Department.
- Achieve CAPRA accreditation for the Parks & Recreation Department.
- Achieve CALEA accreditation for the Police Department.
- Achieve APWA accreditation for the Public Works Department.
- Obtain Texas Best Practices Recognition for the Fire Department.
- Develop a comprehensive survey program.
- Develop a performance and innovation program.
- Explore the creation of a public-private partnership for an Innovation Lab.
- Utilize data to make decisions and drive innovation.
- Continue to support process improvement through the Red Tape Reduction Team.

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

- Develop an organization-wide Customer Service Excellence program.
- Implement an organization-wide core values initiative.
- Implement the Fixed Base Operations Strategic Business Plan to include the establishment of an enhanced professional-level customer service program.
- Develop a Diversity, Equity, and Inclusion strategic roadmap and strategy.





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

- Develop a Technology Master Plan.
- Convert paper-based personnel files to digital format.
- Convert paper-based records of plans and permits to digital format.
- Enhance the use of our asset management system to better manage, track, and analyze our infrastructure assets.
- Implement the following technology initiatives:
 - » A hydraulic and hydrologic modeling software.
 - » A solid waste management and route optimization system.
 - » A performance management system to track and report strategic plan progress and key performance measures.
 - » An interactive, web-based financial dashboard to promote understanding and confidence in the expenditure of public funds.
 - » An online community engagement platform.
 - » An online bidding system.
 - » A shift scheduling software for Fire Department personnel.
 - » A new municipal court management system.
 - » A new document and contract management software.
 - » A new human resources information system.
 - » A new employee performance review software.
 - » An open records software.
 - » An agenda management software.
 - » A board and commission management software.
 - » A cemetery management software.
 - » An electronic document signing system.
 - » A visitor management software.
 - » An Integrated Library System to provide patrons with an electronic bibliographic database containing resources available at the library.
 - » A new Police Department digital records management system.
 - » A lease management software.
 - » A debt management software.
 - » A new fire department response and reporting software.
 - » A new visual marketing software platform.
 - » A crime analysis software.
 - » A traffic monitoring software system.
 - » A new event design and billing software.
 - » A new police officer management software.
 - » An enhanced citizen request and engagement platform.



- Replace the video and audio system in the Council Chambers.
- Develop a Smart City Strategy.
- Continue to invest in the resources necessary to ensure the strategic and effective use of technology in support of performance excellence.
- Enhance the use of Microsoft 365 to promote stronger collaboration among City departments.
- Replace police and fire mobile data laptops.
- Continue to invest in the resources necessary to prioritize cyber security.

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

- Establish a fleet and equipment sharing program.
- Develop a program to improve employee accountability for fleet condition and operation.
- Invest in the continued maintenance and replacement of the City's fleet and equipment, including the implementation of the Equipment Capital Improvement Program.





AN EFFICIENT, TRANSPARENT, AND ACCOUNTABLE GOVERNMENT

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

- Develop a comprehensive, accurate, and easy to understand personnel policy manual.
- Implement a more efficient pre-employment screening process.
- Develop clear and effective Civil Service Local Rules.
- Develop a comprehensive organization-wide communication, social media, and community engagement policy.
- Develop clear processes for routing and evaluating public-private partnership requests.
- Develop a community organization partnership policy.
- Explore the possibility of creating neighborhood-based voting locations to improve the voter experience and make it easier for citizens to vote.
- Establish a records management division within the City Secretary's Office and overhaul records management processes to incorporate up-to-date technologies and best practices.
- Review and update airport lease agreement templates to reflect current City ordinances and rate & fee schedule.
- Transition applications for birth and death certificates, and food vendor permits online.
- Align staff work plans to strategic plan commitments.

- Develop or update standard operating procedures for each department.
- Provide transparent, predictable, and efficient processes to make it easier for citizens and businesses to interact and do business with the City.
- Ensure personnel policies are up-to-date.
- Update and modernize the Code of Ordinances.

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

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



TALENTED AND DEDICATED EMPLOYEES WHO HAVE A HEART FOR SERVICE

Attract and retain talented employees.

- Develop a talent recruitment strategy and employer branding program.
- Implement a performance review process that develops, engages, and rewards excellent employee performance.
- Implement an onboarding system that ensures new employees are aligned with the organization’s core values.
- Establish an employee health center.
- Develop a broad-based employee communications strategy.
- Implement an employee rewards and recognition program.
- Enrich the employee experience through an active employee engagement program.
- Conduct annual compensation studies to ensure competitive compensation.
- Conduct a proposal request process for employee benefits.
- Update meet and confer agreements.
- Continue to support recruitment and retention efforts by establishing non-compensation recruitment incentives.

Invest in employee development and training programs.

- Create an employee development program.
- Develop a succession plan.

- Create an employee scholarship program.
- Implement a management training program.
- Continue to invest in training, licensing, and certification opportunities to support performance excellence.

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

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



Communication & Collaboration



EMPOWERED COMMUNITY LEADERS WHO FOSTER COLLABORATION, ENGAGEMENT, AND PARTICIPATION

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

- Implement a Social Navigator program to improve access to existing programs and resources for vulnerable populations.
- Establish a regional legislative task force.
- Establish an intergovernmental relations program to represent the City's interests with various government agencies and officials.
- Proactively engage with other governmental officials, key stakeholders, educational partners, and community organizations.



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

- Update the City's governance policy.
- Update the City's boards and commission policy.
- Establish a boards and commissions orientation program.
- Establish a continuing education and professional development program for City Council.
- Facilitate a comprehensive update to the City's Strategic Plan.
- Establish clear goals and work plans for each City board, commission, and committee.

Expand opportunities for engagement and participation in the community.

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



OPEN AND RESPONSIVE COMMUNICATION WITH OUR COMMUNITY

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

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

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

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



BEAUTIFUL SPACES AND UNIQUE EXPERIENCES

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

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

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

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

- Develop a Destination Strategic Plan and update our destination brand.
- Create a new destination website.
- Develop an Arts and Culture Master Plan.
- Develop a Placemaking Strategy to inform and guide our tourism efforts by capitalizing on Temple's unique character.
- Develop a destination events strategy.
- Develop a destination sports strategy.
- Host the Draughton-Miller Central Texas Regional Airport 75th anniversary air show.
- Implement the Special Events Strategic Plan.
- Expand community and special events and attractions to bring neighbors together and encourage additional tourism.
- Provide a wide variety of high quality recreation services and opportunities.
- Invest in public art and community gateway enhancements.
- Leverage athletic facilities to attract sports tourism opportunities.
- Develop or update destination marketing strategies to support tourism in Temple.
- Develop or update sports marketing materials to support sports tourism in Temple.



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

- Update the Downtown Temple brand and establish brand guidelines.
- Create a new downtown website.
- Evaluate the structure and strategic plan for the Temple Main Street Program to align with other downtown initiatives and maximize program effectiveness.
- Develop a downtown zoning ordinance to ensure design standards and land use regulations align with the Downtown Master Plan.
- Develop a Downtown Parking Action Plan.
- Evaluate the potential to redevelop the Historic MKT Depot.
- Develop a reuse program for historic brick street pavers.
- Update the Temple Commercial National Register District for the historic tax credit program.
- Develop a downtown wayfinding and signage master plan.
- Expand the Downtown Transform Temple initiative to include an evening crew.
- Construct a parking garage system in Downtown Temple.
- Develop a management plan for the downtown community market facility.
- Conduct a historic resources survey to support historic preservation.
- Implement the Downtown Parking Action Plan.

- Encourage distinctive, attractive, and functional building and streetscape design while preserving valuable historic resources.
- Plan for, design, construct, and maintain high quality public infrastructure and services in Downtown Temple.

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

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





NEIGHBORHOODS WHERE PEOPLE LOVE TO LIVE

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

- Develop a master plan for each Neighborhood Planning District that meets the needs of the community and supports a high quality of life.
- Develop neighborhood-specific zoning ordinances to ensure design standards and land use regulations align with neighborhood master plans.
- Create a neighborhood leadership academy.
- Implement a Community Development Program pursuant to Texas Local Government Code Chapter 373.



- Establish a Real Estate Local Government Corporation to acquire, hold, and sell property.
- Develop a Housing Preservation Program to renovate vacant residential structures.
- Develop a program to reactivate empty lots using a variety of solutions, including tactical urbanism.
- Develop a plan for a community resource center.
- Pursue a memorandum of understanding (MOU) with Bell County and other taxing entities related to the sale of tax foreclosed property.
- Adopt a residential and commercial grant program to provide funding to encourage rehabilitation, restoration, and reconstruction in the City's Neighborhood Planning Districts.
- Explore opportunities to improve access to fresh, healthy foods in underserved areas of east Temple.
- Cultivate neighborhood coalition leaders in all neighborhood districts and develop a contact list accessible on the City's website.
- Develop programs and events to support strong neighborhoods.
- Continue to support the Temple Revitalization Corporation in their redevelopment efforts.
- Invest in the continued improvement and revitalization of the City's Neighborhood Planning Districts, including the implementation of the Places & Spaces Capital Improvement Program.



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

- Develop a housing reinvestment strategy.
- Streamline and improve the substandard housing abatement process.
- Develop an Affordable Housing Policy using information gathered through a Market Value Analysis.
- Coordinate the development of the Arbor of Hope East Campus and establish a non-profit organization to oversee operations.
- Coordinate with other agencies and organizations to improve access to affordable housing and leverage existing programs and resources.
- Continue a growth management approach that encourages infill and redevelopment and maximizes the efficient use of public infrastructure.





A SAFE AND HEALTHY COMMUNITY

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

- Implement a neighborhood, downtown, and park community policing program.
- Implement a ten district patrol system to provide more efficient police patrol services.
- Complete staffing of Violent Crimes Enforcement Squad.
- Develop a Fire Master Plan.
- Install a new station alerting system to help reduce emergency response times.
- Update and expand the outdoor warning siren system.
- Request that the Insurance Services Office perform an updated assessment of Temple's public protection classification.
- Evaluate the potential for establishing the Temple Municipal Court as a court of record to streamline legal processes, enhance code enforcement protections, and promote public safety.
- Establish a Nuisance Abatement Team.
- Facilitate the development of a county-wide strategic action plan on mental health and homelessness.
- Split the city into two Fire & Rescue response divisions to adequately manage field operations as the city grows.
- Enhance Fire Marshal evidence procedures and storage facility.
- Provide additional response capabilities to maintain emergency services in response to growth and increasing service demands, including the implementation of the Public Safety Capital Improvement Program.
- Promote public safety and animal health and welfare through an effective animal services program.
- Implement innovative programs and techniques to achieve compliance with City codes and regulations.
- Engage citizens in ways that promote trust and community connectivity.
- Provide educational programs and information to enhance public health and safety awareness.
- Maintain the Teen Court program to help reduce recidivism of juvenile offenders and spark an interest in the legal profession.
- Continue to support community connectivity and officer wellbeing through a Police Chaplaincy program.
- Implement policies and practices that promote procedural fairness for court users.
- Continue to support the Police Officer and Firefighter wellness and safety program.



Smart Growth

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

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

- Develop a Mobility Master Plan.
- Develop a Pavement Condition Assessment report.
- Develop regulations related to the implementation of a regional bike and scooter share program.
- Evaluate the most effective options for delivery of transit services.
- Update the Airport Land Use Plan.
- Develop standard street section designs that facilitate well-connected vehicular, pedestrian, bicycle, and transit systems.
- Establish an enhanced transit system, including microtransit options.
- Establish a concrete maintenance program.
- Update the City's lighting policy to include a process to address lighting needs in the City's Neighborhood Planning Districts.
- Continue to invest in the design, construction, and maintenance of high quality mobility infrastructure, systems, and services, including the implementation of the Mobility Capital Improvement Program.
- Focus efforts on enhancing the I-14 corridor through collaboration with regional and state partners.
- Continue to invest in a comprehensive pavement maintenance program.



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

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

- Implement a leak detection program.
- Evaluate our wastewater treatment operations and develop a recommendation for the most efficient and fiscally sound way to provide this service.
- Complete sewer basin assessments and repair identified deficiencies.
- Invest in the continued maintenance, replacement, and improvement of the City’s water, wastewater, and drainage infrastructure, including the implementation of the Utilities Capital Improvement Program.
- Ensure a high-quality and sufficient water supply to sustain existing development and support future growth.
- Plan for a sufficient wastewater treatment capacity to sustain existing development and support future growth.

Provide responsive solid waste and recycling services.

- Develop a Solid Waste Management Plan.
- Implement a food waste recycling pilot program.
- Implement a paint remixing program.
- Strategically add solid waste routes and resources to prepare for and respond to growth.



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

- Develop a Facility Master Plan for each city facility.
- Construct a new Solid Waste Complex and update the recycling drop-off centers.
- Construct a new executive airport terminal, aircraft rescue and firefighting facility.
- Construct an expansion to the Service Center facility.
- Construct improvements to the Downtown Civic Center including expansion of the Municipal Building.



- Acquire a new Parks & Recreation Department administrative facility.
- Expand the Public Safety Training Center and shooting range.
- Expand and update the Animal Shelter and Pet Adoption Center.
- Develop space utilization standards and conduct a space use analysis.
- Construct a new Parks and Recreation maintenance building.
- Construct Taxiway D improvements.
- Redevelop the Frank W. Mayborn Civic & Convention Center.
- Renovate the central library.
- Construct library branch locations.
- Construct new fire stations to maintain emergency services in response to growth and increasing service demands.
- Develop an Event Venue Master Plan for Downtown and the Frank W. Mayborn Civic & Convention Center.
- Construct an expansion to the downtown police campus.
- Invest in the continued maintenance of and improvement to the City’s facilities, including the implementation of the Facilities Capital Improvement Program.



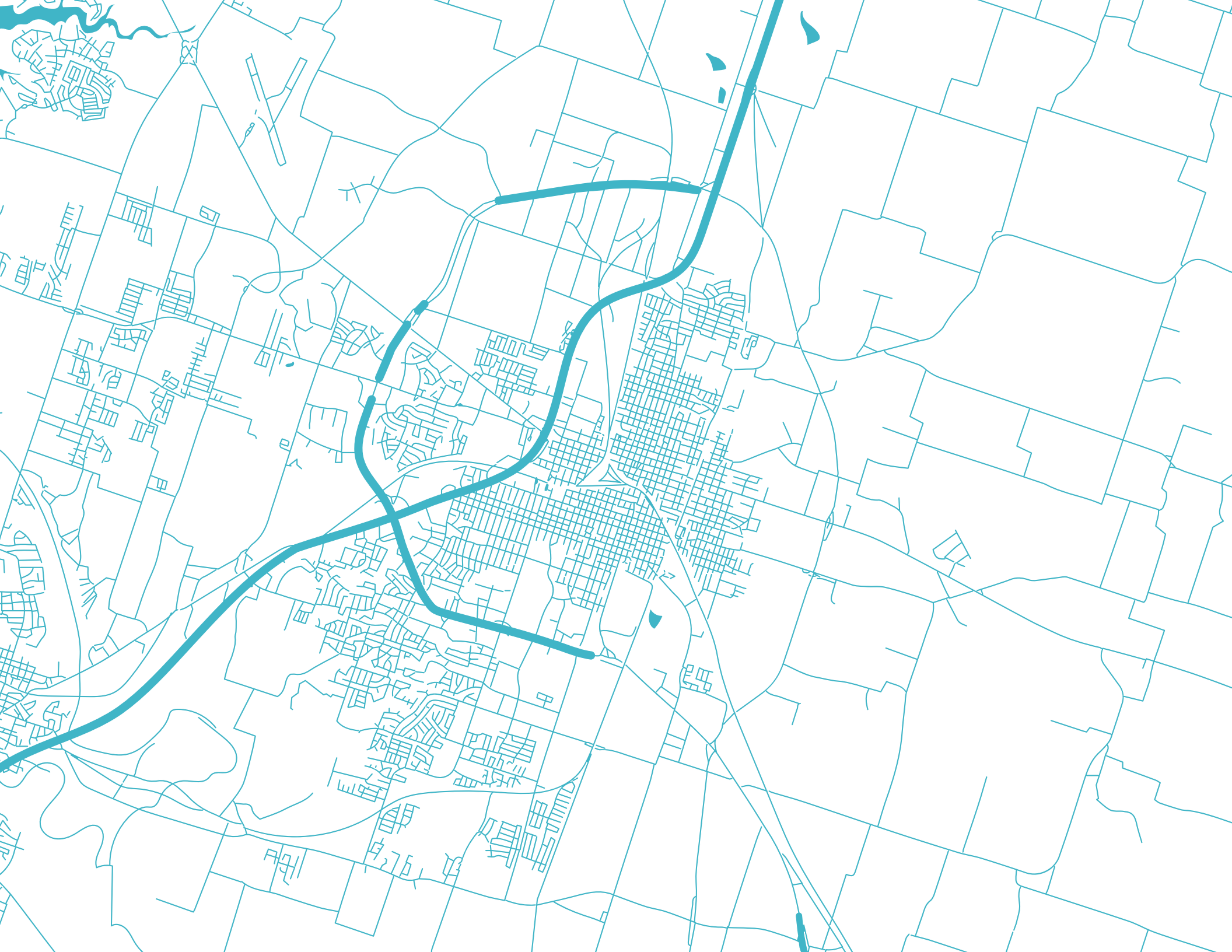
A CITY THAT SUPPORTS WELL-MANAGED GROWTH AND DEVELOPMENT TO PROMOTE A THRIVING ECONOMY

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

- Update the Strategic Investment Zone program and establish a formal return-on-investment assessment as part of the grant application evaluation process.
- Develop a prospectus and marketing materials to promote economic development in Temple's Strategic Investment and Opportunity Zones.
- Update the City's Economic Development Policy.
- Actively engage in a comprehensive business recruitment and retention program.
- Continue to invest in the design, construction, and maintenance of high quality infrastructure to support economic development, including the implementation of the Reinvestment Zone Capital Improvement Program.

Facilitate high quality, safe, and strategic community growth.

- Develop a Comprehensive Plan.
- Update the unified development code to ensure community design standards and land use regulations align with the Comprehensive Plan.
- Implement a Business Navigator program to provide increased support to small and start-up businesses.
- Establish an enhanced certificate of occupancy process to ensure that development and construction activity are consistent with adopted building codes and land use regulations.
- Update interlocal agreement with Bell County related to subdivision plat jurisdiction.
- Explore an entrepreneurial and small business support program.
- Develop policies to establish a comprehensive growth management program.
- Coordinate with the City of Morgan's Point Resort to develop an FM 2483 Corridor Master Plan.
- Streamline and enhance development review and inspection services.
- Promote higher-density, mixed-use development in targeted areas of the city, blending residential, commercial, and retail uses.



FINANCIAL PLAN



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

Talented and Dedicated Employees who have a Heart for Service

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

The Financial Plan includes the addition of two additional People Operations Generalist (FY 25, a new addition and FY 27), a Benefits Administrator (FY 24), and a Training Coordinator (FY 26, decelerated from FY 25) to provide the staffing resources necessary to attract, retain, and develop talented employees. The Financial Plan includes an allocation to develop and implement a Leadership Succession Plan (FY 25).

The Financial Plan includes an allocation to conduct and implement compensation studies for public safety employees (FY 24, FY 26, FY 28) and general government employees (FY 25, FY 27, FY 29) to ensure competitive compensation. The plan also continues to fund our group health insurance plan, employee retirement plan, and employee longevity program.

An Organization Committed to Performance Excellence

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

INFORMATION TECHNOLOGY

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

- a new police records management software (in progress, accelerated from FY 23);
- replacement police and fire mobile data laptops (FY 25, FY29);
- a new document management system (FY 25);
- a traffic intersection video surveillance and advanced license plate recognition system. (FY 25, FY 26, F7 27); and
- a new financial management system (FY 26, a new addition).

The Financial Plan also recommends the addition of a Network Support Technician (FY 25), a Technical Trainer (FY 25), a



Geographic Information Systems Analyst (FY 25, a new addition), a Geographic Information Systems Intern (FY 25, a new addition), a Network Analyst (FY 26, a new addition), and an IT Security Administrator (FY 27, a new addition) to provide the staff resources necessary to implement and maintain these systems.

The Financial Plan also recommends a Technology and Smart City Master Plan (FY 24) to outline a comprehensive strategy and framework for leveraging advanced technologies and data-driven solutions as we continue our focus on continuous improvement within our organization and in service to our community.

FACILITY SERVICES

In order to plan for, design, construct, and maintain high quality facilities that meet the needs of the community now and in the future, the Financial Plan allocates funding for our Facilities Capital Improvement Program with over \$25,100,000 in facility related projects identified in the proposed capital improvement program.

The Financial Plan recommends establishing a routine Facility Maintenance Program. The program is recommended to be established beginning in fiscal year 2024 with an initial allocation of \$250,000. The Financial Plan then includes adding in an additional \$250,000 per year beginning in fiscal year 2025 and continuing until fiscal 2029, until we reach the optimum funding level of \$1,500,000 per year.

The Financial Plan also recommends the addition of a Project Manager (FY 25, a new addition), a Project Coordinator (FY 26, a new addition), Building Improvement Technician in Facility Services (FY 25, decelerated from FY 24), an additional Custodial Crew (FY

26, a new addition), and a Building Maintenance Technician (FY 29, a new addition) to provide the staff resources necessary to implement and maintain these projects and facilities.

FLEET SERVICES

The Financial Plan allocates approximately \$18.3 million in capital equipment purchases and replacements throughout the multi-year plan and recommends the addition of an Automotive Technician II (FY 25, decelerated from FY 24). Funding is also included for the addition of an Inventory Specialist (FY 26, decelerated from FY 25) for Fleet Services.

The Financial Plan also recommends Heavy Duty Truck Technicians embedded in Transportation Services (FY 25, a new addition), Solid Waste (FY 24), and Utility Services (FY 29, a new addition) and a Fleet Services Coordinator in Fire (FY 26) to help serve as a liaison between the operating departments and Fleet Services and to provide preventative maintenance services to our departments with large fleets.

The Financial Plan also recommends funding a Fleet Summer Apprenticeship program (FY 24, a new addition) to allow local high school students participating in automotive career and technical school programs to continue their training during the Summer months.

An Efficient, Transparent, and Accountable Government

Temple is committed to continuing our history of being a well-run, financially stable city as evidenced by our strong fund balance, conservative budgeting practices, and AA bond rating from Standard & Poor’s. The Financial Plan proposes the addition of two Accountants (FY 26; FY 28) in the Finance Department to provide the resources necessary to ensure financial excellence.

Open and Responsive Communication with our Community

Expanding opportunities for communication and engagement with our community is critical to our work of building strong community connections and enhancing access to services in the community. Funding for the expansion of the Communications and Marketing Department is proposed in the Proposed Financial Plan to invest in the resources necessary to ensure strong communication.

The Financial Plan includes a Marketing Specialists (FY 27, decelerated from FY 26), a Community Engagement Specialist (FY 27, decelerated from FY 26), a Webmaster (FY 28, decelerated from FY 26), and an Assistant Director position (FY 29, a new addition). These proposed staff additions will provide the resources necessary to implement a city-wide Communication, Marketing, and Engagement Plan. Funding for an overall increase to our marketing and communications resource budget is recommended in the Financial Plan. Funding to establish a comprehensive community survey program (FY 24) is also proposed.



Beautiful Spaces and Unique Experiences

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

PARKS AND RECREATION

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

The Financial Plan includes continued funding for our Places and Spaces Capital Improvement Program with a total of over \$33,000,000 in parks-related projects identified in the proposed capital improvement program.

The Financial Plan recommends establishing a routine Parks and Recreation Maintenance Program. The program is recommended to be established beginning in fiscal year 2024 with an initial allocation of \$250,000. The Financial Plan then includes adding in an additional \$250,000 per year beginning in fiscal year 2025 and continuing until fiscal year 2029, until we reach the optimum funding level of \$1,500,000 per year.

The Financial Plan includes funding for a Landscape Spray Technician (FY 25, decelerated from FY 24) and five additional Maintenance Workers (FY 25; FY 26; FY 27) to maintain our park system. An additional Recreation Specialist position (FY 25) is also recommended to help support after school programming, and an Assistant Golf Professional position (FY 25) is recommended to help provide additional management support for Sammons Golf Course.

A new park ranger program is also proposed, including the addition of a Lead Park Ranger (FY 27, decelerated from FY 26) and three Park Ranger positions (1 in FY 27, decelerated from FY 26; 2 in FY 28, decelerated from FY 27).

A Hillcrest Cemetery Master Plan (FY 24) and a Sammons Golf Course Master Plan (FY 24, new addition) are also proposed in order to guide future investments in these crucial community assets.

The Financial Plan also recommends funding for a reorganization for the Parks and Recreation Administration and the Recreation Division (FY 24) aiming to enhance operational efficiency and job clarity. As part of this initiative, several positions were reclassified to align more closely with their respective job responsibilities, ensuring optimal utilization of skills and expertise. Additionally, key management and support positions are recommended to strengthen oversight and provide essential guidance, enabling the division to deliver an even higher level of service and satisfaction to our community.

ARTS, CULTURE, AND TOURISM

The Financial Plan also recommends the development of an Arts and Culture Master Plan (FY 24, a new addition) in order to provide a comprehensive and strategic framework that will guide the development, promotion, and preservation of arts and cultural initiatives within our community. The Plan is intended to serve as a roadmap to enhance cultural vitality, foster creativity, and ensure access to diverse artistic experiences, ultimately enriching the quality of life for residents and visitors alike.

In order to continue leveraging partnerships with other community organizations in providing culture and art programming, the Financial Plan recommends a \$200,000 allocation for grant funding for Heritage and Arts Partnership organizations. Partnerships created under this grant program will focus on programs or services that



promote the arts, history and Temple's rich heritage. Partner agencies in this category must meet all requirements of State law regarding the proper use of Hotel Occupancy Tax funds.

The plan also recommends a Sports Marketing Specialist (FY 25, decelerated from FY 24) to help increase sporting events and related tourism.

The Financial Plan recommends funding to implement the recommendations in the recently completed Special Events Strategic Plan, including the establishment and expansion of City-sponsored special events, updates to our Special Event Application process, and implementation of a Special Event Support program.

An Events Venue Master Plan is currently underway and will guide future recommendations for investments in the Mayborn Center.

LIBRARY

As part of the recently completed Library Master Plan's implementation, the Financial Plan recommends additional staffing positions including an Assistant Director (FY 24, a new addition), Facility Manager (FY 24, a new addition), a Youth Services Librarian (FY 27, decelerated from FY 25), and a second Assistant Director (FY 29, a new addition) to bolster the library's capabilities and support expanded programming at the Central Branch.

In line with the Library Master Plan's vision for improvement, a schematic design process is recommended within the Financial Plan for enhancing the Central Branch. This design phase aims to revitalize the facility, making it more engaging and user-friendly for our community. The enhancements will create a welcoming environment and accommodate the evolving needs of library patrons.

Further, the Library Master Plan recognizes the importance of community accessibility and outreach, leading to the identification and acquisition of suitable sites (FY 24) for the future establishment of three branch libraries. This strategic move ensures that library services and resources are brought closer to various neighborhoods, making them more accessible to a wider range of residents.

The Financial Plan recommends advancing one of the three future branch sites to the next stage, recommending funding for design (FY 24), construction (FY 25) and the allocation of staffing and operating funds (FY 26).

Neighborhoods Where People Love to Live

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

LOVE WHERE YOU LIVE

The Financial Plan recommends the continuation and expansion of our Love Where You Live neighborhood planning program which is comprised of two major components: 1) the physical transformation of our older neighborhoods through public improvements, housing reinvestment projects, and neighborhood cleanups; and 2) social transformation through education, awareness, and neighborhood engagement.

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

The Love Where You Live program was focused initially on the eighteen older neighborhoods that form the core of the East and North portions of our community. The Financial Plan recommends the expansion of the Love Where you Live program through the addition of six neighborhood planning districts, for a total of 24 neighborhoods and the addition of nine corridor planning districts, for a total of 10 strategic corridors.

The Financial Plan includes funding to systematically develop neighborhood-specific strategic plans for each of the nine remaining neighborhood planning districts and a corridor-specific plan for each of the ten strategic corridor districts beginning in fiscal year 2024 and continuing until all plans have been completed.

The plan recommends additional positions to help provide the staffing resources necessary to develop and implement our neighborhood planning programs, including an additional Resource Coordinator (FY 26, decelerated from FY 25) focused on housing and a Grant Coordinator (FY 25, decelerated from FY 24) to help us maximize grant funding opportunities.

The Financial Plan includes continued funding for our Places and Spaces Capital Improvement Program with a total of over \$28,000,000 in neighborhood-related projects identified in the proposed capital improvement program.

GRANTS AND COMMUNITY PARTNERSHIPS

The Financial Plan continues to leverage our Community Development Block Grant (CDBG) funds to assist with the implementation of our efforts to build strong neighborhoods. Programs proposed for funding throughout the multi-year plan include housing improvements, neighborhood revitalization, homelessness and mental health programs, and other community development projects.

Successful partnerships within the community help the City leverage service delivery and offer the ability to respond to the needs of our growing community. To help us foster coordination with other agencies and organizations and to improve access to affordable housing and social services, the Financial Plan recommends a \$25,000 allocation for grant funding available for Education and Recreation Partnership organizations. This funding is focused primarily on educational and recreational programs for underserved youth. These programs could include after school care, athletics, nutrition, arts, and music. The Financial Plan also recommends a \$125,000 for grant funding available for Community Enhancement Partnerships. Partnerships created under this category will relate to administration of programs and activities that achieve specific outcomes that are in alignment with the City of Temple's Strategic Plan and/or Community Development Consolidated Plan.

Funding for a Residential and Commercial Grant Program within the Neighborhood Planning Districts is also proposed.

The plan recommends continued support for the newly created Temple Revitalization Corporation as part of the City's Community Development Program. This funding will provide necessary support services, such as legal and professional fees, as well as provide funding for the creation of development plans and for strategic property acquisition.

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

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

In order to continue to facilitate high quality, safe, and strategic community growth, the Financial Plan recommends the addition of a Combination Building Inspector (FY 24, a new addition) and a Planning Manager (FY 26) in the Planning and Development Department.

The addition of a Business Navigator (FY 28, decelerated from FY 26) is also proposed to provide increased support to small, mid-sized, and start-up businesses throughout the development process.

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

In order for us to continue to meet the demands for current service, and in order for us to meet the needs of projected growth and development, it is critical that we continue to invest in expanding our tax base. For many years, the City of Temple has committed to fund the operations of the Temple Economic Development Corporation to provide investment attraction marketing and incentive negotiation services. The Financial Plan continues that commitment.

Infrastructure and Systems that Support Exceptional Services and Community Growth

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

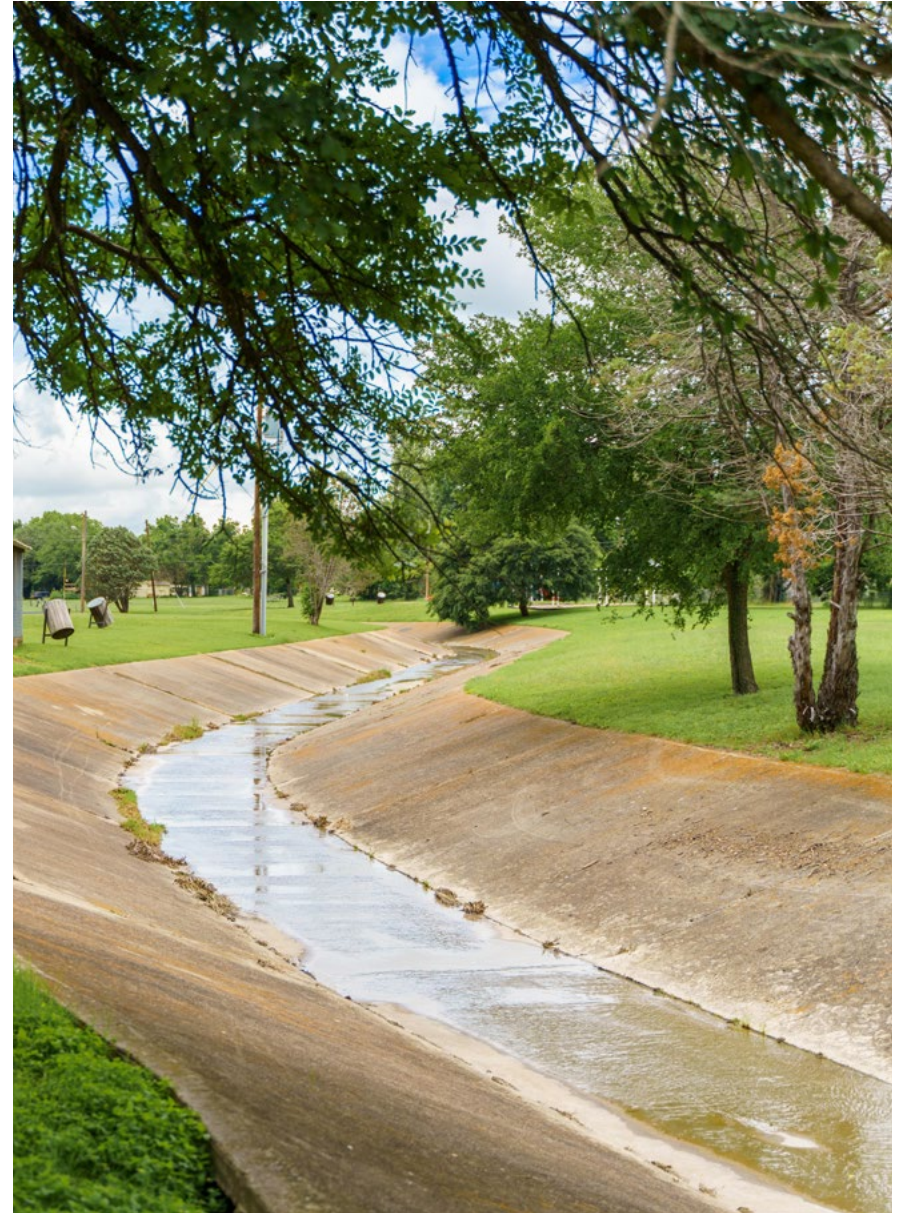
MOBILITY, TRANSPORTATION, AND DRAINAGE

The Financial Plan includes continued funding for our Mobility Capital Improvement Program with just under \$130,000,000 in mobility related projects identified in the proposed capital improvement program.

The Financial Plan also includes funding for expanding transit services as recommended in the Mobility Master Plan.

The Financial Plan recommends continued funding for the routine Pavement Maintenance Program. The program was established beginning in fiscal year 2022 with an initial allocation of \$250,000. The Financial Plan then includes adding in an additional \$250,000 per year and continuing until fiscal year 2028, until we reach the optimum funding level of \$1,750,000 per year.

Six new transportation-related maintenance crews are also proposed as part of the Financial Plan. Additional crew proposals include a Pavement Marking and Right-of-Way Crew (FY 25, a new addition), an Alley and Right-of-Way Crew (FY 26, decelerated from FY 25), a Street Patching Crew (FY 25, accelerated from FY 26), a Forestry (tree trimming) Crew (FY 25, accelerated from FY 26), a Sign Crew (FY 27), and a Street Reconstruction Crew (FY 28). The Financial Plan



also recommends the implementation of an annual Pavement Marking Maintenance Program (FY 25, decelerated from FY 24), the addition of a Traffic Signal Maintenance Technician (FY 25), and a Street Foreman (FY 28).

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

WATER AND WASTEWATER

The Financial Plan includes an additional \$234,000,000 in capital funds to implement water and wastewater improvement projects, including an expansion of the Temple-Belton and Doshier Farms wastewater treatment plants and an extensive and systematic approach to reducing sanitary sewer overflows.

Four additional water maintenance crews (FY 25, FY 27, FY 28, FY 29) are proposed as part of the Financial Plan to provide the staffing resources necessary to maintain our water distribution system and to provide an enhanced response time for non-emergency water leaks.

Three additional wastewater maintenance crews (1 in FY 26, 2 in FY 28) are also proposed as part of the Financial Plan to provide the staffing resources necessary to maintain our wastewater collection system and to provide a systematic approach to eliminating sanitary sewer overflows.

Four additional Water Operator positions (2 in FY 24, 2 in FY 27) are recommended to support the new Membrane Water

Treatment Plant expansion and provide additional maintenance capacity.

The Financial Plan also recommends the addition of two Utility Foreman positions (FY 28), three Meter Technicians (FY 24, a new addition; FY 26; FY 28, a new addition) and two Environmental Program Technicians (FY 24, FY 28).

SOLID WASTE AND RECYCLING

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

Additional residential garbage and recycling routes are recommended in fiscal year 2025 (a new addition), 2026, 2028 (a new addition), and 2029 (a new addition). Additional commercial frontload routes are recommended in fiscal years 2025 and 2028. An additional brush and bulk route is recommended in fiscal year 2025 (decelerated from FY 24). Additional commercial roll-off routes are recommended in fiscal years 2025, 2027, and 2029 (a new addition).

The Financial Plan also recommends the addition of a Recycling Assistant and recycling trailers to implement a multi-family recycling program (FY 25, decelerated from FY 25), two additional Maintenance Worker positions (FY 25, decelerated from FY 24; FY 26), an additional Customer Service Representative (FY 27), three swing Solid Waste Driver positions (2 in FY 24, 1 in FY 28), a Solid Waste-embedded Code Compliance Officer (FY 29, a new addition), and the addition of a Litter Crew (FY 27, decelerated from FY 26).

The Financial Plan also recommends funding for new Paint ReMix (FY 25, a new addition) and food waste composting (FY 26, a new addition) programs.



ENGINEERING

Two additional Project Engineer positions (FY 24, accelerated from FY 26 and FY 28, a new addition) are proposed in Engineering in order to provide project management support for our extensive capital improvement programs.

A Safe and Healthy Community

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

An allocation of \$65,400,000 for a Public Safety Capital Improvement Program is included in the Financial Plan and is proposed as a certificate of obligation bond program. It is recommended that this bond include an expansion of the Public Safety Training Center, an expansion and update of the Police Headquarters campus, improvements to fire stations, construction of an additional fire station, and investments in equipment.

POLICE AND ANIMAL SERVICES

The Financial Plan recommends adding a total of 32 sworn police officer positions and five civilian positions to add the resources necessary for our Police Department to provide enhanced response capacity; a consistent, visible police presence in our community; and build ongoing, authentic relationships between the community and the police.

The plan recommends the expansion of our police patrol program from eight patrol districts to ten patrol districts and moving from an eight-hour shift to a ten-hour shift. A total of ten additional police officers and four additional sergeants is needed to complete this initiative. The addition of five Police Officer positions and two Sergeant positions each year is recommended in fiscal year 2027

and fiscal year 2028 (decelerated from FY 24 and FY 25).

Funding is recommended in the Financial Plan to establish an enhanced Neighborhood and District Community Policing Program. This proposal involves funding an additional Community Oriented Policing (COPs) unit. Funding for four Police Officer positions and one Sergeant position is recommended in fiscal year 2029 (decelerated from FY 28) to help provide expanded foot and bicycle patrol in neighborhoods, downtown, and in our parks.

The plan also recommends funding to complete the final phase of staffing for the Proactive Enforcement/Violent Crime Squad. The addition of two Police Officer positions (FY 28, decelerated from FY 26 and FY 29, decelerated from FY 27) is recommended to fully staff that unit.

A second Property Crimes Investigation Squad is recommended to respond to the projected increase in case load based on the growth of our community. Funding is recommended for six Police Officer positions (4 in FY 28, decelerated from FY 26 and 2 in FY 29, new additions) and one Sergeant position (FY 28, decelerated from FY 26).

The Financial Plan also recommends funding allocations for the addition of two Police Officer positions (FY 27, decelerated from FY 24 and FY 29, decelerated from FY 27) to implement an enhanced training program, a Crime Scene Supervisor (FY 29, a new addition), a Forensic Electronic Investigator, three Animal Services Field Officer positions (FY 24; FY 27, decelerated from FY 26; and FY 28), as well as three additional Animal Shelter Technicians (FY 24; FY 25, accelerated from FY 26; and FY 27) to maintain service levels as our community grows.

FIRE AND RESCUE

The Financial Plan recommends adding a total of 53 sworn firefighter positions and 7 civilian positions to add the resources necessary for our Fire Department to provide emergency response as our community grows.

The Financial Plan recommends two additional fire squad vehicles to be purchased (FY 24, FY 25) and fully staffed (FY 25, decelerated from FY 24 and FY 26) to provide enhanced response capacity in the growth areas of our community.

Three additional Battalion Chief (FY 25, accelerated from FY 26) positions and three additional Driver Safety Officer (FY 25, accelerated from FY 26) positions are recommended to be funded in order to allow the City to be divided into two response districts to provide greater supervisory resources to the Fire Department as the community continues to grow.

The plan also recommends the addition of three additional Deputy Fire Marshal positions (FY 24, accelerated from FY 25; FY 27, decelerated from FY 26; and FY 29, a new addition), a Battalion Chief of Administration (FY 28, a new addition), six additional Firefighter positions to provide coverage for personnel on leave or in training (3 in FY 26 and 3 in FY 27, a new request), two Firefighter positions (FY 28 and FY 29, new additions) to implement an enhanced training program, and nine additional Firefighter positions to provide additional staffing on each ladder truck (3 each in FY 27; FY 28; and FY 29, new additions) for the Fire Department.

The recently completed Fire Master Plan, recommends a new station in west Temple be constructed within the next 5-10 years.

Funding for design (FY 25) and construction (FY 26) for the new station is included in the plan. The Financial Plan also includes a placeholder in fiscal year 2028 for staffing for new Station #9.

CODE COMPLIANCE

Funding for additional code compliance resources are included in the Financial Plan including three Code Compliance Officer positions (FY 26, decelerated from FY 25; FY 27, decelerated from FY 26; and FY 29, decelerated from FY 28). These proposed additions will provide the staff resources necessary to expand our proactive, solution-oriented code compliance approach.

MENTAL HEALTH AND HOMELESSNESS

The City of Temple, in partnership with the City of Killeen and Bell County, recently completed a county-wide strategic plan to address Mental Health and Homelessness resources within our communities. Central to the implementation of the strategy is the establishment of a transformative centralized campus where individuals experiencing homelessness can seek shelter, along with comprehensive mental health treatment and recovery services. The Mental Health and Homelessness Strategy recommends the development of a campus in west Bell County serving Killeen and east Bell County serving Temple. The Financial Plan recommends funding for design (FY 24) and construction (FY 25) of the initial phase of the campus.



COMBINED STATEMENT – SOURCES OF FUNDS

Revenues/Other Sources	FY 2023 ADOPTED Budget	FY 2024 PROPOSED Budget	% Increase/ (Decrease)
General Fund	\$ 103,304,453	\$ 117,613,065	13.85%
Water & Wastewater Fund	54,205,238	58,767,622	8.42%
Debt Service Fund	25,228,239	30,570,880	21.18%
Drainage Fund	3,062,053	3,183,907	3.98%
Hotel/Motel Tax Fund	2,803,155	3,404,376	21.45%
Federal/State Grant Fund	682,794	778,505	14.02%
Reinvestment Zone No. 1 Fund	63,003,439 ⁽²⁾	37,322,968 ⁽⁴⁾	-40.76%
Temple Revitalization Corporation	35,000	343,800	882.29%
Total Revenues/Other Sources	\$ 252,324,371	\$ 251,985,123	-0.13%

Expenditures/Transfers	FY 2023 ADOPTED Budget	FY 2024 PROPOSED Budget	% Increase/ (Decrease)
General Fund	\$ 107,621,647 ⁽¹⁾	\$ 122,622,215 ⁽³⁾	13.94%
Water & Wastewater Fund	54,205,238	58,767,622	8.42%
Debt Service Fund	25,228,239	30,570,880	21.18%
Drainage Fund	3,137,433	3,183,907	1.48%
Hotel/Motel Tax Fund	2,978,155	3,404,376	14.31%
Federal/State Grant Fund	682,794	778,505	14.02%
Reinvestment Zone No. 1 Fund	61,733,490 ⁽²⁾	42,009,939 ⁽⁴⁾	-31.95%
Temple Revitalization Corporation	35,000	343,800	882.29%
Total Expenditures/Transfers	\$ 255,621,996	\$ 261,681,244	2.37%

(1) Includes the use of \$4,317,194 in Undesignated Fund Balance - Capital Projects to fund Capital of \$3,131,094, Strategic Investment Zone of \$100,000, UDC Rewrite of \$125,000, Cost of Service Study for \$125,000, funding for the Temple Revitalization Corporation in the amount of \$313,100, and Debt Service for Capital Replacement - Sanitation Vehicles of \$273,000.

(2) As amended in the Financing Plan approved by the Reinvestment Board on 08/31/22 and Council on 10/06/22.

(3) Includes the use of \$5,009,150 in Undesignated Fund Balance - Capital Projects to fund the following:

- *Capital - \$3,670,350
- *Strategic Investment Zone (SIZ) - \$100,000
- *Temple Revitalization Corporation - \$343,800
- *Service Center Master Plan - \$250,000
- *Hillcrest Cemetery Master Plan - \$135,000
- *Arts District Master Plan - \$100,000
- *Technology & Smart City Master Plan - \$80,000
- *Summit Recreation Master Plan/Strategic Plan - \$75,000
- *Aquatic System Assessment - \$70,000
- *Demolition of Old Solid Waste Facility - \$50,000
- *Neighborhood Planning District - Woodlawn Overlay - \$50,000
- *Neighborhood Planning District - Oaks @ Westwood Overlay - \$50,000
- *Historic Preservation Plan - \$35,000

(4) As amended in the Financing Plan approved by the Reinvestment Board on 03/23/23 and Council on 04/20/23.

COMBINED STATEMENT – SOURCES OF FUNDS

	FY 2025 FORECASTED Budget	FY 2026 FORECASTED Budget	FY 2027 FORECASTED Budget	FY 2028 FORECASTED Budget	FY 2029 FORECASTED Budget
Revenues/Other Sources					
General Fund	\$ 125,080,885	\$ 131,134,561	\$ 137,460,902	\$ 143,909,845	\$ 150,380,459
Water & Wastewater Fund	63,328,673	67,050,574	71,315,526	74,621,438	75,746,717
Debt Service Fund	35,883,311	40,228,677	44,426,826	48,862,509	49,557,076
Drainage Fund	3,205,284	3,215,940	3,240,042	3,271,035	3,297,048
Hotel/Motel Tax Fund	3,517,527	3,627,655	3,752,341	3,886,964	4,022,923
Federal/State Grant Fund	801,860	825,916	850,693	876,214	902,501
Reinvestment Zone No. 1 Fund	35,129,358	39,066,582	48,864,166	49,413,193	56,334,796
Temple Revitalization Corporation	194,300	94,300	94,800	94,800	94,800
Total Revenues/Other Sources	\$ 267,141,198	\$ 285,244,205	\$ 310,005,296	\$ 324,935,998	\$ 340,336,320
Expenditures/Transfers					
General Fund	\$ 129,633,335	\$ 134,972,761	\$ 141,041,802	\$ 147,488,645	\$ 153,768,759
Water & Wastewater Fund	63,328,673	67,050,574	71,315,526	74,621,438	75,746,717
Debt Service Fund	35,883,311	40,228,677	44,426,826	48,862,509	49,557,076
Drainage Fund	3,205,284	3,273,840	3,258,342	3,349,035	3,592,048
Hotel/Motel Tax Fund	3,517,527	3,627,655	3,752,341	3,886,964	4,022,923
Federal/State Grant Fund	801,860	825,916	850,693	876,214	902,501
Reinvestment Zone No. 1 Fund	34,135,036	38,116,780	49,792,016	48,922,922	57,499,910
Temple Revitalization Corporation	194,300	94,300	94,800	94,800	94,800
Total Expenditures/Transfers	\$ 270,699,326	\$ 288,190,503	\$ 314,532,346	\$ 328,102,527	\$ 345,184,734

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

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

FINANCIAL SUMMARY - GENERAL FUND

	Actual		FY 2023 AMENDED Budget @ 03/31/23	FY 2024 PROPOSED Budget	+(-)
	09/30/21	09/30/22			
Revenues:					
Taxes	\$ 45,980,308	\$ 51,997,603	\$ 55,714,805	\$ 64,173,421	\$ 8,458,616
Franchise fees	7,149,264	7,664,979	8,115,275	9,248,381	1,133,106
Licenses and permits	1,282,122	1,633,380	1,374,684	1,147,100	(227,584)
Intergovernmental	1,407,166	393,659	179,500	42,000	(137,500)
Charges for services	28,588,869	33,018,538	36,366,567	37,686,352	1,319,785
Fines	1,479,146	1,247,159	1,520,142	1,365,995	(154,147)
Interest and other	2,136,455	1,942,286	1,779,526	3,615,506	1,835,980
Total revenues	88,023,330	97,897,604	105,050,499	117,278,755	12,228,256
Expenditures:					
Current:					
General government	17,165,991	19,279,576	24,855,182	26,442,291	1,587,109
Public safety	34,499,102	38,161,432	43,080,304	47,569,241	4,488,937
Highways and streets	3,157,133	3,199,226	5,159,995	6,030,337	870,342
Sanitation	8,602,091	9,756,576	10,511,827	11,463,012	951,185
Parks and recreation	10,970,397	12,536,760	16,821,224	19,731,853	2,910,629
Airport	2,107,871	3,473,542	4,177,092	4,075,502	(101,590)
Contingency ⁽¹⁾	-	-	-	322,285	322,285
Capital	2,846,477	1,988,712	7,018,421	4,429,150	(2,589,271)
Debt service:					
Principal retirement - lease	341,007	307,820	341,811	45,997	(295,814)
Interest and fiscal charges - lease	25,723	15,902	24,304	2,368	(21,936)
Total expenditures	79,715,792	88,719,546	111,990,160	120,112,036	8,121,876
Excess (deficiency) of revenues over expenditures	8,307,538	9,178,058	(6,939,661)	(2,833,281)	4,106,380
Other financing sources (uses):					
Transfers in:					
Drainage fund	299,261	312,349	321,516	334,310	12,794
Transfers out:					
Debt service	(1,289,847)	(2,001,237)	(1,935,673)	(2,166,379)	(230,706)
Capital projects - designated	(881,513)	(1,945,162)	(4,202,413)	-	4,202,413
Grant fund	(46,022)	(44,650)	(116,586)	-	116,586
Temple revitalization corporation	-	(35,000)	(433,400)	(343,800)	89,600
Excess revenue over expenditure - prior year	-	-	-	-	-
Leases (as lessee)	-	182,654	-	-	-
Total other financing sources (uses)	(1,918,121)	(3,531,046)	(6,366,556)	(2,175,869)	4,190,687
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	6,389,417	5,647,012	(13,306,217)	(5,009,150)	8,297,067
Fund balance, beginning of period	33,512,005	39,901,422	45,548,434	32,242,217	-
Fund balance, end of period	\$ 39,901,422	\$ 45,548,434	\$ 32,242,217	\$ 27,233,067	\$ 8,297,067
Total General Fund Expenditures - By Category					
Personnel services	\$ 54,547,713	\$ 59,099,999	\$ 71,230,473	\$ 77,966,907	\$ 6,736,434
Operations	21,954,872	27,307,113	33,375,151	37,345,329	3,970,178
Capital outlay	2,846,477	1,988,712	7,018,421	4,429,150	(2,589,271)
Contingency ⁽¹⁾	-	-	-	322,285	322,285
Debt Service	366,730	323,722	366,115	48,365	(317,750)
Fund Total	\$ 79,715,792	\$ 88,719,546	\$ 111,990,160	\$ 120,112,036	\$ 8,121,876

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

FINANCIAL SUMMARY - GENERAL FUND

	FY 2025 FORECASTED Budget	FY 2026 FORECASTED Budget	FY 2027 FORECASTED Budget	FY 2028 FORECASTED Budget	FY 2029 FORECASTED Budget
Revenues:					
Taxes	\$ 69,416,092	\$ 74,380,278	\$ 78,727,272	\$ 83,761,194	\$ 89,008,655
Franchise fees	9,602,634	9,917,453	10,261,999	10,561,219	10,754,086
Licenses and permits	1,170,042	1,193,443	1,217,312	1,241,659	1,266,490
Intergovernmental	42,000	42,000	42,000	42,000	42,000
Charges for services	39,609,137	40,626,387	42,134,505	43,345,112	44,347,521
Fines	1,392,057	1,418,642	1,695,756	1,723,413	1,751,627
Interest and other	3,512,368	3,218,684	3,041,854	2,891,789	2,863,890
Total revenues	124,744,330	130,796,887	137,120,698	143,566,386	150,034,269
Expenditures:					
Current:					
General government	28,051,545	29,516,438	29,187,027	29,770,673	30,899,989
Public safety	49,509,487	52,077,433	54,908,062	60,155,797	63,539,299
Highways and streets	6,973,387	7,445,597	8,131,048	9,053,043	9,225,733
Sanitation	12,336,115	12,704,668	13,283,237	13,701,850	14,345,511
Parks and recreation	20,679,944	21,184,812	21,915,512	22,129,709	22,842,931
Airport	4,255,291	4,327,490	4,437,745	4,513,800	4,652,748
Contingency ⁽¹⁾	95,227	824	188,037	-	156,080
Capital	4,767,950	4,368,900	5,349,700	4,449,750	4,314,250
Debt service:					
Principal retirement - lease	47,441	47,441	47,441	47,441	47,441
Interest and fiscal charges - lease	924	924	924	559	559
Total expenditures	126,717,311	131,674,527	137,448,733	143,822,622	150,024,541
Excess (deficiency) of revenues over expenditures	(1,972,981)	(877,640)	(328,035)	(256,236)	9,728
Other financing sources (uses):					
Transfers in:					
Drainage fund	336,555	337,674	340,204	343,459	346,190
Transfers out:					
Debt service	(2,721,724)	(3,203,934)	(3,498,269)	(3,571,223)	(3,649,418)
Capital projects - designated	-	-	-	-	-
Grant fund	-	-	-	-	-
Temple revitalization corporation	(194,300)	(94,300)	(94,800)	(94,800)	(94,800)
Excess revenue over expenditure - prior year	4,552,450	3,838,200	3,580,900	3,578,800	3,388,300
Leases (as lessee)	-	-	-	-	-
Total other financing sources (uses)	1,972,981	877,640	328,035	256,236	(9,728)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	-	-	-	-	-
Fund balance, beginning of period	27,233,067	27,233,067	27,233,067	27,233,067	27,233,067
Fund balance, end of period	\$ 27,233,067	\$ 27,233,067	\$ 27,233,067	\$ 27,233,067	\$ 27,233,067
Total General Fund Expenditures - By Category					
Personnel services	\$ 83,803,508	\$ 87,673,908	\$ 92,774,336	\$ 97,600,487	\$ 104,282,416
Operations	38,002,261	39,582,530	39,088,295	41,724,385	41,223,795
Capital outlay	4,767,950	4,368,900	5,349,700	4,449,750	4,314,250
Contingency ⁽¹⁾	95,227	824	188,037	-	156,080
Debt Service	48,365	48,365	48,365	48,000	48,000
Fund Total	\$ 126,717,311	\$ 131,674,527	\$ 137,448,733	\$ 143,822,622	\$ 150,024,541

CAPITAL SUMMARY - GENERAL FUND

Department	Project	2023/2024 PROPOSED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget	2028/2029 FORECASTED Budget
Parks	Parks and Recreation Capital Improvements	350,000	500,000	750,000	1,000,000	1,000,000	1,000,000
Facility Services	Facility Services Capital Improvements	250,000	200,000	200,000	900,000	200,000	200,000
ITS	Door Access for Server Closets	240,000	-	-	-	-	-
Solid Waste	Metal Containers - Capitalized Roll-Off: (18) 40yd Roll-Off: (8) 30yd	150,900	-	-	-	-	-
Hillcrest Cemetery	Repairs to Roads & Drainage Pipe	100,000	-	-	-	-	-
Police	Replace 1995 Chevrolet C-30 Asset # 9939	95,000	-	-	-	-	-
Solid Waste	Replace 2009 Ford F-350 Asset # 12962	85,000	-	-	-	-	-
Police	Replace 2015 Chevrolet Tahoe (K-9 Unit) Asset # 14042	84,500	-	-	-	-	-
Police	Replace 2013 Chevrolet Caprice Asset # 13712	81,200	-	-	-	-	-
Police	Replace 2013 Chevrolet Caprice Asset # 13720	81,200	-	-	-	-	-
Police	Replace 2012 Chevrolet Tahoe Asset # 13506	81,200	-	-	-	-	-
Police	Replace 2015 Ford Police Interceptor Utility Asset # 14049	81,200	-	-	-	-	-
Police	Replace 2015 Ford Police Interceptor Utility Asset # 14052	81,200	-	-	-	-	-
Police	Replace 2015 Ford Police Interceptor Utility Asset # 14048	81,200	-	-	-	-	-
Sammons Golf	Ventrac Mower with Attachments ***Addition to Fleet***	80,100	-	-	-	-	-
Traffic Signals	Adding Battery Backup Power to Intersections (x12)	80,000	-	-	-	-	-
Streets	Replace 2013 Ford F-250 - Addition of 4WD Asset # 13381	74,700	-	-	-	-	-
Fire	Vehicle for Deputy Fire Marshal ***Addition to Fleet***	74,500	-	-	-	-	-
Parks	Replace 2010 Ford F-350 Super Duty Super Crew Utility Asset # 13134	73,600	-	-	-	-	-

CAPITAL SUMMARY - GENERAL FUND

Department	Project	2023/2024 PROPOSED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget	2028/2029 FORECASTED Budget
Airport	Replace 2008 Ford F-250 Regular Cab Utility Body Asset # 12585	73,000	-	-	-	-	-
Fire	Replace Staff Vehicle - Addition of 4WD Asset # 13122	73,000	-	-	-	-	-
Municipal Court	Recording System	70,000	-	-	-	-	-
Code Compliance	Replace 2008 John Deere 5325 Tractor Asset # 12812	69,700	-	-	-	-	-
Parks	Replace 2013 Ford F-250 Super Duty Asset # 13703	69,300	-	-	-	-	-
Airport	Fuel Truck Refurbishment (2 of 3)	65,000	-	-	-	-	-
Parks	Pond Dredging (Woodbridge Park)	59,000	-	-	-	-	-
Lions Junction Water Park	Pickup Truck for Aquatics ***Addition to Fleet***	55,200	-	-	-	-	-
Parks	Truck for Green Acres Crew ***Addition to Fleet***	54,600	-	-	-	-	-
Police	Replace 2012 Chevrolet Tahoe Asset # 13501	53,600	-	-	-	-	-
Police	Replace 2012 Chevrolet Tahoe Asset # 13503	53,600	-	-	-	-	-
Parks	Ventrac Mower with Attachments ***Addition to Fleet***	50,250	-	-	-	-	-
City Manager	NPD - Enhance 9th Street Intersection at Central & Adams Avenue	50,000	-	-	-	-	-
Parks	Replace 2013 Ford Super Duty Crew Cab Asset # 13698	49,200	-	-	-	-	-
Permits & Inspections	Vehicle for Combination Building Inspector/Plans Examiner ***Addition to Fleet***	49,200	-	-	-	-	-
Sammons Golf	Reel Grinder	49,000	-	-	-	-	-
Solid Waste	Upgrade 2014 Ford Focus to Truck Asset # 13880	48,400	-	-	-	-	-
Solid Waste	Replace 2005 Komatsu Lift Truck Asset # 12283	45,000	-	-	-	-	-
Parks	Musco Lighting for Ball Fields (3)	44,000	-	-	-	-	-

CAPITAL SUMMARY - GENERAL FUND

Department	Project	2023/2024 PROPOSED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget	2028/2029 FORECASTED Budget
Fleet Services	Replace 2007 Ford Explorer - Addition of AWD Asset # 12558	43,900	-	-	-	-	-
Fire	Cardiac Monitor Replacement	42,000	42,000	42,000	42,000	42,000	42,000
Police	Replace 2008 Ford Crown Victoria Asset # 12792	40,800	-	-	-	-	-
Police	Replace 2012 Chevrolet Malibu Asset # 13498	40,800	-	-	-	-	-
Police	Replace 2012 Chevrolet Malibu Asset # 13499	40,800	-	-	-	-	-
Police	Replace 2013 Ford Fusion Asset # 13762	40,800	-	-	-	-	-
Police	Replace 2021 Harley-Davidson Motorcycle (2) Asset # 15408 and Asset # 15409	40,200	-	-	-	-	-
Fire	Airpack Additions and Replacements	40,000	40,000	40,000	40,000	40,000	40,000
Airport	Replace ARFF Self-Contained Breathing Apparatus Packs (4)	40,000	-	-	-	-	-
City Manager	Pet-estrian Bridge Sculptures	40,000	-	-	-	-	-
Fire	Replacement Rescue Tools for Truck #6	40,000	-	-	-	-	-
Traffic Signals	Upgrade Intersections to Iteris Hybrid Detection - Video/Radar (2)	40,000	-	-	-	-	-
Animal Services	Replace 1995 Drexell Forklift Asset # 14152	38,000	-	-	-	-	-
Streets	Replace 1999 Textron EZ Go Golf Cart Asset # 11454	36,500	-	-	-	-	-
Fire	Special Operations Equipment - Deployable Raker Set	35,100	-	-	-	-	-
Fire	Self-Contained Breathing Apparatus Sanitizer/Washer	35,000	-	-	-	-	-
Fleet Services	Forklift for Fleet Services ***Addition to Fleet***	34,000	-	-	-	-	-
Fire	Additional Outdoor Warning Siren (Northwest Section of City)	30,000	-	-	-	-	-
Police	Crisis Negotiations Throw Phone System	30,000	-	-	-	-	-

CAPITAL SUMMARY - GENERAL FUND

Department	Project	2023/2024 PROPOSED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget	2028/2029 FORECASTED Budget
Airport	Electric Ground Support Equipment - Six Passenger Golf Cart ***Addition to Fleet***	25,000	-	-	-	-	-
Recreation - Special Events	Outdoor/Special Event Permitting Software	25,000	-	-	-	-	-
Recreation - Special Events	Downtown Christmas Decorations	25,000	-	-	-	-	-
Fire	Expansion of Drone Program - Fire	20,000	-	-	-	-	-
Police	Expansion of Drone Program - Police	20,000	-	-	-	-	-
Police	Upgrade Workout Equipment - Police Department	20,000	-	-	-	-	-
Fire	Bullseye Digital Fire Extinguisher Training Aid	18,000	-	-	-	-	-
Hillcrest Cemetery	Garage Doors - Cemetery Memorial Service Pavilion	17,500	-	-	-	-	-
Parks	Replace 1999 Textron EZ Go Golf Cart Asset # 11455	17,300	-	-	-	-	-
Transform Temple	Replace 2015 TORO MDX Utility Vehicle Asset # 14072	17,300	-	-	-	-	-
Fire	Thermal Imager Replacements	17,000	17,000	17,000	17,000	17,000	17,000
Airport	Replace ARFF Base Station & Hand-Held Radios	17,000	-	-	-	-	-
Parks	Replace 2017 Scag Turf Tiger II Mower Asset # 14592	16,900	-	-	-	-	-
Parks	Replace 2017 Scag Turf Tiger II Mower Asset # 14593	16,900	-	-	-	-	-
Parks	Replace 1997 Home Made Flatbed Trailer Asset # 638	14,300	-	-	-	-	-
Solid Waste	Trailer for Hauling Residential Containers ***Addition to Fleet***	14,000	-	-	-	-	-
Transform Temple	Replace 2017 Texas Bragg Trailer Asset # 14439	14,000	-	-	-	-	-
Fleet Services	Mobile Hydraulic Crimping Packout Kit	12,000	-	-	-	-	-
Parks	Automated Irrigation Controllers - Reinvestment Zone	10,000	10,000	10,000	-	-	-

CAPITAL SUMMARY - GENERAL FUND

Department	Project	2023/2024 PROPOSED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget	2028/2029 FORECASTED Budget
Police	SWAT Portable Network Surveillance Cameras	10,000	-	-	-	-	-
Solid Waste	Cardboard Style Roll-Off Container (Gober)	10,000	-	-	-	-	-
Solid Waste	Cardboard Style Roll-Off Container (Westside Recycling Center)	10,000	-	-	-	-	-
Fire	Trailer to Transport Utility Vehicles ***Addition to Fleet***	8,500	-	-	-	-	-
Traffic Signals	BUS Interface Unit Tester	7,000	-	-	-	-	-
Fire	Treadmill Replacement	6,000	6,000	6,000	6,000	6,000	6,000
Solid Waste	Metal Tipping Hopper Containers	6,000	-	-	-	-	-
Fire	Refurbish 2004 Rescue Vehicle Asset # 11953	-	350,000	-	-	-	-
Recreation - Special Events	Christmas Community Light Displays	-	250,000	-	-	-	-
Traffic Signals	Adding Battery Backup Power to Intersections (x36)	-	240,000	-	-	-	-
Solid Waste	Recycling Trailers for Multifamily and Westside (8)	-	144,000	-	-	-	-
Library	Radio Frequency Identification & Self Check	-	130,000	-	-	-	-
Parks	Pond Dredging (Miller Park)	-	97,000	-	-	-	-
Police	Replace 2015 Ford Police Interceptor Utility Asset # 14045	-	83,600	-	-	-	-
Police	Replace 2012 Chevrolet Tahoe Asset # 13505	-	83,600	-	-	-	-
Police	Replace 2014 Ford Police Interceptor Utility Asset # 13852	-	83,600	-	-	-	-
Police	Replace 2014 Chevrolet Tahoe Asset # 13858	-	83,600	-	-	-	-
Police	Replace 2014 Ford Police Interceptor Utility Asset # 13851	-	83,600	-	-	-	-
Police	Replace 2014 Ford Police Interceptor Utility Asset # 13855	-	83,600	-	-	-	-

CAPITAL SUMMARY - GENERAL FUND

Department	Project	2023/2024 PROPOSED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget	2028/2029 FORECASTED Budget
Police	Replace 2013 Chevrolet Caprice Asset # 13719	-	83,600	-	-	-	-
City Manager	Truck for Mobile Food Market ***Addition to Fleet***	-	80,000	-	-	-	-
City Manager	Trailer for Mobile Food Market ***Addition to Fleet***	-	80,000	-	-	-	-
Fire	Vehicle for New Battalion Chief ***Addition to Fleet***	-	78,300	-	-	-	-
Parks	Truck for Landscape Spray Technician ***Addition to Fleet***	-	77,400	-	-	-	-
Fire	Replace Retained Excursion ***Addition to Fleet***	-	77,000	-	-	-	-
Streets	Utility Body for ROW Crew - Pavement Marking ***Addition to Fleet***	-	75,800	-	-	-	-
Parks	Truck for Park Maintenance Horticulture Position ***Addition to Fleet***	-	75,100	-	-	-	-
Fire	Exterior Stairway Addition to the Training Tower	-	75,000	-	-	-	-
Library	New Integrated Library System	-	75,000	-	-	-	-
Parks	Replace 2008 John Deere Tractor Asset # 12813	-	71,850	-	-	-	-
Parks	Replace 2012 Ford F-350 Asset # 13523	-	71,300	-	-	-	-
Police	MPS Application - Warning Application	-	70,000	-	-	-	-
Sammons Golf	Bobcat with Front End Loader ***Addition to Fleet***	-	69,400	-	-	-	-
Airport	Replace 2006 Jacobsen Mower Asset # 12541	-	65,000	-	-	-	-
Streets	New Chipper for Forestry Crew ***Addition to Fleet***	-	65,000	-	-	-	-
Sammons Golf	Surveillance Cameras	-	60,000	-	-	-	-
Solid Waste	Vehicle for Additional Recycling Assistant ***Addition to Fleet***	-	59,800	-	-	-	-
Facility Services	Replace 2006 Chevrolet Silverado Asset # 12273	-	55,200	-	-	-	-

CAPITAL SUMMARY - GENERAL FUND

Department	Project	2023/2024 PROPOSED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget	2028/2029 FORECASTED Budget
Facility Services	Vehicle for Building Improvement Technician Team ***Addition to Fleet***	-	54,500	-	-	-	-
Animal Services	Replace 2013 Ford F-150 Regular Cab Asset # 13701	-	54,100	-	-	-	-
Solid Waste	Replace 2016 Ford F-150 Regular Cab Asset # 14304	-	50,700	-	-	-	-
City Manager	Neighborhood Lighting & Sidewalk Program - 5 NPDS	-	50,000	-	-	-	-
Fire	Radio Frequency Tuner	-	50,000	-	-	-	-
Police	Replace 2012 Ford Fusion Asset # 13496	-	42,000	-	-	-	-
Police	Replace 2012 Chevrolet Malibu Asset # 13497	-	42,000	-	-	-	-
Police	Replace 2012 Chevrolet Malibu Asset # 13500	-	42,000	-	-	-	-
Police	Replace 2014 Ford Fusion Asset # 13847	-	42,000	-	-	-	-
Parks	ABI Force Field Groomer and Laser Leveler	-	38,000	-	-	-	-
Streets	Thermoplastic Applicator for ROW Crew - Pavement Marking Crew ***Addition to Fleet***	-	35,000	-	-	-	-
Hillcrest Cemetery	Utility Vehicle for Maintenance Work ***Addition to Fleet***	-	34,800	-	-	-	-
Fire	Replace Staff Vehicle - Upgrade to Transit Van Asset # 13533	-	32,000	-	-	-	-
Fire	Additional Outdoor Warning Siren (Northeast Portion of City)	-	30,000	-	-	-	-
Streets	Paint Machine for ROW Crew - Pavement Marking Crew ***Addition to Fleet***	-	30,000	-	-	-	-
Code Compliance	Replace 2017 John Deere MX10 10' Shredder Asset # 14503	-	29,200	-	-	-	-
Hillcrest Cemetery	Repairs to Roads & Drainage Pipe	-	25,000	-	-	-	-
Streets	Roller for Additional Patch Crew ***Addition to Fleet***	-	25,000	-	-	-	-
Parks	Zero Turn Sprayer for Landscape Spray Technician ***Addition to Fleet***	-	20,000	-	-	-	-

CAPITAL SUMMARY - GENERAL FUND

Department	Project	2023/2024 PROPOSED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget	2028/2029 FORECASTED Budget
Airport	Replace 2005 Gator with Electric Utility Vehicle Asset # 12100	-	17,600	-	-	-	-
Sammons Golf	Replace 2014 Utility Vehicle Asset # 14013	-	17,600	-	-	-	-
Sammons Golf	Replace 2014 Utility Vehicle Asset # 14014	-	17,600	-	-	-	-
Sammons Golf	Replace 2016 Large Utility Vehicle Asset # 14426	-	17,600	-	-	-	-
Parks	Replace 2019 Hustler Super Z Mower 72" Deck Asset # 15031	-	17,300	-	-	-	-
Performance Excellence	Cubicles	-	15,000	-	-	-	-
Streets	Light Duty Trailer for ROW Crew - Pavement Marking Crew ***Addition to Fleet***	-	14,600	-	-	-	-
Airport	Battery Powered Extrication Tool	-	12,000	-	-	-	-
Fire	Special Operations Equipment - Capital Items	-	10,000	-	-	-	-
Streets	Herbicide Distributor for ROW Crew - Pavement Marking Crew ***Addition to Fleet***	-	10,000	-	-	-	-
Airport	Install Additional Jet Fuel Tank (12,000 Gallon)	-	-	225,000	-	-	-
Police	Center Console Boat for Temple Lake Park - Police & Fire ***Addition to Fleet***	-	-	120,000	-	-	-
Sammons Golf	Replace 2015 Spray Rig Asset # 14214	-	-	90,000	-	-	-
Animal Services	Truck with Chassis Mount for Request Field Officer ***Addition to Fleet***	-	-	89,700	-	-	-
Police	Replace 2014 Ford Police Interceptor Utility Asset # 13857	-	-	86,200	-	-	-
Police	Replace 2014 Ford Police Interceptor Utility Asset # 13856	-	-	86,200	-	-	-
Police	Replace 2015 Ford Police Interceptor Utility Asset # 14054	-	-	86,200	-	-	-
Police	Replace 2015 Ford Police Interceptor Utility Asset # 14050	-	-	86,200	-	-	-
Police	Replace 2014 Chevrolet Tahoe Asset # 14043	-	-	86,200	-	-	-

CAPITAL SUMMARY - GENERAL FUND

Department	Project	2023/2024 PROPOSED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget	2028/2029 FORECASTED Budget
Police	Replace 2014 Ford Police Interceptor Utility Asset # 13850	-	-	86,200	-	-	-
Police	Replace 2014 Ford Police Interceptor Utility Asset # 13803	-	-	86,200	-	-	-
Police	Replace 2015 Ford Police Interceptor Utility Asset # 14055	-	-	86,200	-	-	-
Police	Replace 2016 Ford Police Interceptor Utility Asset # 14299	-	-	86,200	-	-	-
Police	Replace 2016 Ford Police Interceptor Utility Asset # 14300	-	-	86,200	-	-	-
Police	Replace 2015 Ford Police Interceptor Utility Asset # 14046	-	-	86,200	-	-	-
Traffic Signals	Upgrade Traffic Signal Heads & Hardware - Downtown	-	-	85,000	-	-	-
Solid Waste	Replace 2015 Ford F-550 Fork Truck Asset # 13541	-	-	85,000	-	-	-
Sammons Golf	Replace Irrigation Controllers	-	-	80,000	-	-	-
Streets	Utility Body for ROW Crew - Alley Maintenance ***Addition to Fleet***	-	-	78,100	-	-	-
Parks	Truck for Parks Maintenance Worker ***Addition to Fleet***	-	-	77,400	-	-	-
Facility Services	Replace 2013 Ford F-250 Regular Cab Utility Vehicle Asset # 13704	-	-	73,500	-	-	-
Parks	Replace 2015 Ford F-350 Regular Cab Utility Vehicle Asset # 13879	-	-	73,500	-	-	-
Streets	Replace 2010 Brush Bandit 1090 Chipper Asset # 13273	-	-	69,000	-	-	-
Airport	Fuel Truck Refurbishment (3 of 3)	-	-	65,000	-	-	-
Streets	Woodchipper for ROW Crew - Alley Maintenance ***Addition to Fleet***	-	-	65,000	-	-	-
Streets	Replace 2012 Ford F-150 Super Cab - Addition of 4WD Asset # 13511	-	-	60,400	-	-	-
Parks	Replace 2013 Ford Super Duty F-250 Asset # 13697	-	-	59,700	-	-	-
Police	Replace 2015 Chevrolet Silverado 1500 Asset # 14058	-	-	56,800	-	-	-

CAPITAL SUMMARY - GENERAL FUND

Department	Project	2023/2024 PROPOSED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget	2028/2029 FORECASTED Budget
Facility Services	Replace 2012 Ford F-150 Regular Cab Asset # 13532	-	-	52,200	-	-	-
Fleet Services	Replace 2011 Ford F-150 Asset # 13292	-	-	52,200	-	-	-
Code Compliance	Vehicle for Code Compliance Officer I ***Addition to Fleet**	-	-	52,200	-	-	-
Parks	Replace 2010 Ford Ranger Asset # 13130	-	-	52,200	-	-	-
City Manager	Neighborhood Lighting & Sidewalk Program - 5 NPDs	-	-	50,000	-	-	-
Information Technology	Council Chambers Software for New City Hall	-	-	50,000	-	-	-
Engineering	Replace Ford Explorer Asset # 12824	-	-	46,600	-	-	-
Police	Replace 2013 Ford Fusion Asset # 13763	-	-	43,300	-	-	-
Police	Replace 2012 Ford Fusion Asset # 13494	-	-	43,300	-	-	-
Police	Replace 2013 Ford Fusion Asset # 13761	-	-	43,300	-	-	-
Police	Replace 2012 Ford Fusion Asset # 13491	-	-	43,300	-	-	-
Police	Replace 2014 Ford Fusion Asset # 13848	-	-	43,300	-	-	-
Communications & Marketing	City, Parks & Library Website Redesign	-	-	40,000	-	-	-
Library	Devices for Checkout	-	-	40,000	-	-	-
Facility Services	Replace 2013 Ford Focus Asset # 13534	-	-	33,100	-	-	-
Parks	Replace 2011 Ford Fusion Asset # 13280	-	-	31,400	-	-	-
Fire	Additional Outdoor Warning Siren (Southern Area)	-	-	30,000	-	-	-
Recreation - Athletics	Transit Buddy 15 Passenger Shuttle - Crossroads Ambassador ***Addition to Fleet***	-	-	30,000	-	-	-
Sammons Indoor Pool	Increase Indoor/Outdoor Security Cameras	-	-	25,000	-	-	-

CAPITAL SUMMARY - GENERAL FUND

Department	Project	2023/2024 PROPOSED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget	2028/2029 FORECASTED Budget
Parks	Replace 2019 Hustler Super Z 72" Mower Asset # 15098	-	-	17,600	-	-	-
Streets	Zero Turn Mower for ROW Crew - Alley Maintenance ***Addition to Fleet***	-	-	17,600	-	-	-
Recreation - Special Events	Kubota Sidekick Utility Vehicle ***Addition to Fleet***	-	-	15,000	-	-	-
Streets	Industrial Walk Behind Mower for ROW Crew - Alley Maintenance ***Addition to Fleet***	-	-	15,000	-	-	-
Streets	Medium Duty Utility Trailer for ROW Crew - Alley Maintenance ***Addition to Fleet***	-	-	14,000	-	-	-
Parks	Replace 2019 Orec RM 98E Brush Rover Asset # 15032	-	-	12,000	-	-	-
City Secretary	Large Plat Scanner for Records Coordinator	-	-	10,000	-	-	-
Police	Vehicles for (5) Police Officers ***Addition to Fleet***	-	-	-	406,000	-	-
Police	Vehicles for (2) Sergeant Positions ***Addition to Fleet***	-	-	-	162,400	-	-
Traffic Signals	Upgrade Traffic Signal Malfunction Management Units	-	-	-	112,000	-	-
Animal Services	Truck with Chassis Mount for Field Officer ***Addition to Fleet***	-	-	-	92,300	-	-
Fire	Replace 2009 Ford F-350 Stake Bed Vehicle Asset # 12964	-	-	-	90,150	-	-
Police	Replace 2015 Ford Police Interceptor Utility Asset # 14056	-	-	-	88,700	-	-
Police	Replace 2016 Ford Police Interceptor Utility Asset # 14290	-	-	-	88,700	-	-
Police	Replace 2015 Ford Police Interceptor Utility Asset # 14051	-	-	-	88,700	-	-
Police	Replace 2015 Ford Police Interceptor Utility Asset # 14057	-	-	-	88,700	-	-
Police	Replace 2015 Ford Police Interceptor Utility Asset # 14464	-	-	-	88,700	-	-
Police	Replace 2015 Ford Police Interceptor Utility Asset # 14467	-	-	-	88,700	-	-
Police	Replace 2015 Ford Police Interceptor Utility Asset # 14597	-	-	-	88,700	-	-

CAPITAL SUMMARY - GENERAL FUND

Department	Project	2023/2024 PROPOSED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget	2028/2029 FORECASTED Budget
Police	Replace 2015 Ford Police Interceptor Utility Asset # 14598	-	-	-	88,700	-	-
Police	Replace 2015 Ford Police Interceptor Utility Asset # 14609	-	-	-	88,700	-	-
Police	Replace 2016 Ford Police Interceptor Utility Asset # 14289	-	-	-	88,700	-	-
Police	Replace 2016 Ford Police Interceptor Utility Asset # 14291	-	-	-	88,700	-	-
Police	Replace 2016 Ford Police Interceptor Utility Asset # 14294	-	-	-	88,700	-	-
Police	Replace 2015 Ford Police Interceptor Utility Asset # 14044	-	-	-	88,700	-	-
Streets	Vehicle for Sign Installation & Maintenance Crew ***Addition to Fleet***	-	-	-	86,300	-	-
Parks	Replace 2012 Ford F-250 Super Duty Asset # 13524	-	-	-	79,700	-	-
Parks	Truck for Park Maintenance Horticulture Position ***Addition to Fleet***	-	-	-	79,700	-	-
Transform Temple	Replace 2015 Chevrolet Silverado Asset # 14070	-	-	-	63,600	-	-
Fire	Vehicle for Deputy Fire Marshal ***Addition to Fleet***	-	-	-	62,100	-	-
Parks	Trucks for Park Rangers (2) ***Addition to Fleet***	-	-	-	59,600	-	-
Streets	Truck for Sign Foreman II ***Addition to Fleet***	-	-	-	59,600	-	-
Parks	Replace 2012 Ford Super Duty Asset # 13525	-	-	-	59,400	-	-
Police	Vehicle for Training Officer ***Addition to Fleet***	-	-	-	58,500	-	-
Traffic Signals	Replace 2016 Chevy Colorado - Addition of 4WD Asset # 14149	-	-	-	56,300	-	-
Fire	Vehicle for Emergency Management Planning Specialist ***Addition to Fleet***	-	-	-	55,000	-	-
Code Compliance	Replace 2014 Ford F-150 Regular Cab Asset # 13884	-	-	-	53,700	-	-
Streets	Replace 2016 Ford F-150 Regular Cab Asset # 14305	-	-	-	53,700	-	-

CAPITAL SUMMARY - GENERAL FUND

Department	Project	2023/2024 PROPOSED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget	2028/2029 FORECASTED Budget
Code Compliance	Vehicle for Code Compliance Officer I ***Addition to Fleet**	-	-	-	53,700	-	-
Parks	Truck for Park Maintenance Custodian Position ***Addition to Fleet***	-	-	-	53,700	-	-
Fire	Replace 2016 Ford F-150 Super Crew 4x2 Asset # 14284	-	-	-	52,900	-	-
City Manager	Neighborhood Lighting & Sidewalk Program - 5 NPDs	-	-	-	50,000	-	-
Police	Replace 2014 Ford Fusion Asset # 14020	-	-	-	44,600	-	-
Police	Replace 2014 Ford Fusion Asset # 13846	-	-	-	44,600	-	-
Police	Replace 2024 Harley-Davidson Motorcycle (2) (Every 3 years)	-	-	-	43,900	-	-
Fleet Services	Replace 2014 Chevrolet Impala Asset # 13876	-	-	-	32,300	-	-
Streets	Replace 2006 Mauldin 1450WS - Mini Roller Asset # 12502	-	-	-	28,250	-	-
Streets	Towable Compressor for Sign Installation & Maintenance Crew ***Addition to Fleet***	-	-	-	25,000	-	-
Sammons Golf	Replace Utility Vehicle Asset # 14645	-	-	-	18,300	-	-
Sammons Golf	Replace Utility Vehicle Asset # 14867	-	-	-	18,300	-	-
Parks	Replace 2020 Hustler Super Z Mower 72" Deck Asset # 15193	-	-	-	18,000	-	-
Parks	Replace 2021 Bad Boy Mower 72" Deck Asset # 15392	-	-	-	18,000	-	-
Police	Vehicles for (5) Police Officers ***Addition to Fleet***	-	-	-	-	418,000	-
Police	Vehicles for (4) Officers (CID) ***Addition to Fleet***	-	-	-	-	173,200	-
Police	Vehicles for (2) Sergeant Positions ***Addition to Fleet***	-	-	-	-	167,200	-
Animal Services	Truck with Chassis Mount for Field Officer ***Addition to Fleet***	-	-	-	-	95,100	-
Fire	Vehicle for Battalion Chief-Administration ***Addition to Fleet***	-	-	-	-	92,800	-

CAPITAL SUMMARY - GENERAL FUND

Department	Project	2023/2024 PROPOSED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget	2028/2029 FORECASTED Budget
Police	Replace 2016 Ford Police Interceptor Utility Asset # 14301	-	-	-	-	91,400	-
Police	Replace 2017 Ford Police Interceptor Utility Asset # 14323	-	-	-	-	91,400	-
Police	Replace 2017 Ford Police Interceptor Utility Asset # 14462	-	-	-	-	91,400	-
Police	Replace 2017 Ford Police Interceptor Utility Asset # 14463	-	-	-	-	91,400	-
Police	Replace 2017 Ford Police Interceptor Utility Asset # 14468	-	-	-	-	91,400	-
Police	Replace 2018 Ford Police Interceptor Utility Asset # 14596	-	-	-	-	91,400	-
Police	Replace 2016 Ford Police Interceptor Utility Asset # 14297	-	-	-	-	91,400	-
Police	Replace 2016 Ford Police Interceptor Utility Asset # 14298	-	-	-	-	91,400	-
Police	Replace 2018 Ford Police Interceptor Utility Asset # 14600	-	-	-	-	91,400	-
Police	Vehicle for Police Officer for VCES ***Addition to Fleet***	-	-	-	-	91,400	-
Police	Replace 2016 Ford Police Interceptor Utility Asset # 14296	-	-	-	-	91,400	-
Fire	Replace Haz-Mat Vehicle Asset # 11912	-	-	-	-	88,900	-
Fire	Vehicle for Training Officer ***Addition to Fleet***	-	-	-	-	84,400	-
Streets	Replace 2017 Ram Crew Cab 4x2 Utility Asset # 14498	-	-	-	-	82,800	-
Streets	Utility Body Truck for Construction Crew ***Addition to Fleet***	-	-	-	-	82,800	-
Traffic Signals	Signal Replacement and Upgrades	-	-	-	-	70,650	70,650
Police	Replace Ford 2016 Ford F-150 Super Crew 4x2 Asset # 14285	-	-	-	-	66,400	-
Parks	Trucks for Park Rangers (2) ***Addition to Fleet***	-	-	-	-	61,400	-
Code Compliance	Replace 2016 Chevrolet Colorado Crew Cab Asset # 14150	-	-	-	-	60,300	-

CAPITAL SUMMARY - GENERAL FUND

Department	Project	2023/2024 PROPOSED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget	2028/2029 FORECASTED Budget
Parks	Replace 2016 Ford F-250 Super Cab 4x2 Asset # 14316	-	-	-	-	58,000	-
Code Compliance	Replace 2016 Ford F-150 Regular Cab 4x2 Asset # 14282	-	-	-	-	55,300	-
Parks	Replace 2014 Ford F-150 Regular Cab 4x2 Asset # 13878	-	-	-	-	55,300	-
Parks	Replace 2018 F-150 Regular Cab 4x2 Asset # 14589	-	-	-	-	55,300	-
Streets	Vehicle for Street Foreman ***Addition to Fleet***	-	-	-	-	55,300	-
City Manager	Neighborhood Lighting & Sidewalk Program - 5 NPDs	-	-	-	-	50,000	-
Police	Replace 2016 Ford Fusion Asset # 14022	-	-	-	-	45,900	-
Police	Replace 2016 Ford Taurus Asset # 14280	-	-	-	-	45,900	-
Police	Replace 2014 Ford Fusion Asset # 13845	-	-	-	-	45,900	-
Police	Replace 2016 Ford Fusion Asset # 14021	-	-	-	-	45,900	-
Police	Vehicle for Sergeant for CID ***Addition to Fleet***	-	-	-	-	45,900	-
Parks	Replace 2021 Bad Boy Mower 72" Deck Asset # 15393	-	-	-	-	18,300	-
Parks	Replace 2021 Bad Boy Mower 72" Deck Asset # 15394	-	-	-	-	18,300	-
Police	Vehicles for (4) Police Officers for COPS ***Addition to Fleet***	-	-	-	-	-	365,600
Police	SWAT Robot	-	-	-	-	-	99,000
Police	Replace 2017 Ford Police Interceptor Utility Asset # 14475	-	-	-	-	-	94,100
Police	Replace 2017 Ford Police Interceptor Utility Asset # 14476	-	-	-	-	-	94,100
Police	Replace 2017 Ford Police Interceptor Utility Asset # 14680	-	-	-	-	-	94,100
Police	Replace 2016 Ford Police Interceptor Utility Asset # 14292	-	-	-	-	-	94,100

CAPITAL SUMMARY - GENERAL FUND

Department	Project	2023/2024 PROPOSED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget	2028/2029 FORECASTED Budget
Police	Replace 2016 Ford Police Interceptor Utility Asset # 14293	-	-	-	-	-	94,100
Police	Replace 2016 Ford Police Interceptor Utility Asset # 14295	-	-	-	-	-	94,100
Police	Replace 2017 Ford Police Interceptor Utility Asset # 14461	-	-	-	-	-	94,100
Police	Replace 2017 Ford Police Interceptor Utility Asset # 14461	-	-	-	-	-	94,100
Police	Replace 2017 Ford Police Interceptor Utility Asset # 14469	-	-	-	-	-	94,100
Police	Replace 2018 Ford Police Interceptor Utility Asset # 14594	-	-	-	-	-	94,100
Police	Replace 2018 Ford Police Interceptor Utility Asset # 14595	-	-	-	-	-	94,100
Police	Replace 2018 Ford Police Interceptor Utility Asset # 14599	-	-	-	-	-	94,100
Police	Replace 2018 Ford Police Interceptor Utility Asset # 14603	-	-	-	-	-	94,100
Police	Replace 2019 Ford Police Interceptor Utility Asset # 14943	-	-	-	-	-	94,100
Police	Replace 2019 Ford Police Interceptor Utility Asset # 14944	-	-	-	-	-	94,100
Police	Vehicles for Police Officers for VCES ***Addition to Fleet***	-	-	-	-	-	94,100
Police	Vehicle for Sergeant for COPS ***Addition to Fleet***	-	-	-	-	-	94,100
Fire	Vehicle for Training Officer ***Addition to Fleet***	-	-	-	-	-	84,600
Police	Replace 2019 Ford F-250 Regular Cab Asset # 14606	-	-	-	-	-	68,400
Solid Waste	Replace 2017 Ford F-250 Regular Cab Asset #14513	-	-	-	-	-	67,300
Police	Vehicle for Training Officer ***Addition to Fleet***	-	-	-	-	-	62,100
City Manager	Neighborhood Lighting & Sidewalk Program - 6 NPDs	-	-	-	-	-	60,000
Fire	Vehicle for Deputy Fire Marshal ***Addition to Fleet***	-	-	-	-	-	60,000

CAPITAL SUMMARY - GENERAL FUND

Department	Project	2023/2024 PROPOSED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget	2028/2029 FORECASTED Budget
Parks	Replace 2017 Ford F-250 Super Cab Asset # 14495	-	-	-	-	-	59,700
Code Compliance	Vehicle for Code Compliance Officer I ***Addition to Fleet**	-	-	-	-	-	57,000
Information Technology	Door Control Access Upgrade	-	-	-	-	-	50,000
Police	Replace 2018 Ford Fusion Asset # 14520	-	-	-	-	-	47,300
Code Compliance	Replace 2019 Toro Workman GTX Utility Vehicle Asset # 15187	-	-	-	-	-	40,300
Code Compliance	Replace 2018 Tennant Green Machine Sweeper Asset # 14783	-	-	-	-	-	38,000
Sammons Golf	Replace 2012 Toro Sand Pro Asset # 13637	-	-	-	-	-	20,000
Parks	Replace 2016 Toro Workman Utility Vehicle Asset # 14460	-	-	-	-	-	19,100
Code Compliance	Replace 2022 Bad Boy Rogue Mower Asset # 15616	-	-	-	-	-	18,700
Code Compliance	Replace 2022 Bad Boy Rogue Mower Asset # 15617	-	-	-	-	-	18,700
Parks	Replace 2022 Hustler Super Z Mower 72" Deck Asset # 15641	-	-	-	-	-	18,700
Parks	Replace 2022 Hustler Super Z Mower 72" Deck Asset # 15642	-	-	-	-	-	18,700
Parks	Replace 2022 Hustler Super Z Mower 72" Deck Asset # 15690	-	-	-	-	-	18,700
Sammons Golf	Replace 2013 Toro Tri-Flex Greensmaster Mower Asset # 13750	-	-	-	-	-	18,700
Sammons Golf	Replace 2013 Z-Master Mower Asset # 13836	-	-	-	-	-	18,700
Code Compliance	Replace 2016 Hustler Raptor SD Mower Asset # 14303	-	-	-	-	-	9,500
Total Capital		\$ 4,429,150	\$ 4,767,950	\$ 4,368,900	\$ 5,349,700	\$ 4,449,650	\$ 4,314,150



PERSONNEL SUMMARY - GENERAL FUND

Department	Full Time ¹			Part Time ¹			Total F.T.E			2024 vs 2023 Increase/ (Decrease)
	Actual 2022	Actual 2023	Budget 2024	Actual 2022	Actual 2023	Budget 2024	Actual 2022	Actual 2023	Budget 2024	
GENERAL FUND										
General Government:										
CITY ATTORNEY	10.00	11.00 ²	11.00	-	-	-	10.00	11.00	11.00	-
CITY COUNCIL	5.00	5.00	5.00	-	-	-	5.00	5.00	5.00	-
CITY MANAGER	6.00	6.00	6.00	-	-	-	6.00	6.00	6.00	-
CITY SECRETARY	4.00	4.00	4.00	-	-	-	4.00	4.00	4.00	-
COMMUNICATIONS & MARKETING	9.25	12.25 ^{6,7}	12.25	-	-	-	9.25	12.25	12.25	-
FACILITY SERVICES	20.54	20.54	21.04 ¹⁹	-	-	-	20.54	20.54	21.04	0.50
FINANCE	15.00	16.00 ³	16.00	-	-	-	15.00	16.00	16.00	-
FLEET SERVICES	22.50	22.50	22.50	-	1.23 ¹⁸	1.23	22.50	23.73	23.73	-
HOUSING & COMMUNITY DEVELOPMENT	4.95	5.48 ¹	5.63 ¹	-	-	-	4.95	5.48	5.63	0.15
INFORMATION TECHNOLOGY SERVICES	22.20	22.20	24.00 ²¹	-	-	-	22.20	22.20	24.00	1.80
PEOPLE OPERATIONS	8.00	11.00 ^{4,5}	12.00 ²⁰	0.63	- ⁴	-	8.63	11.00	12.00	1.00
PERFORMANCE EXCELLENCE	8.00	6.00 ⁵	5.00 ²²	-	-	-	8.00	6.00	5.00	(1.00)
PERMITS / INSPECTIONS	10.00	13.00 ⁸	14.00 ²³	-	-	-	10.00	13.00	14.00	1.00
PLANNING & DEVELOPMENT	8.75	8.70 ¹	10.00 ^{1,24}	-	-	-	8.75	8.70	10.00	1.30
PURCHASING	8.00	8.00	7.50 ¹⁹	-	-	-	8.00	8.00	7.50	(0.50)
Public Safety:										
ANIMAL SERVICES	8.00	10.00 ⁹	11.00 ²⁵	-	-	-	8.00	10.00	11.00	1.00
CODE COMPLIANCE	16.80	18.70 ^{1,10}	21.70 ²⁶	0.63	0.63	0.63	17.43	19.33	22.33	3.00
FIRE	125.00	126.00 ¹¹	128.00 ²⁷	-	-	-	125.00	126.00	128.00	2.00
MUNICIPAL COURT	12.00	12.00	12.00	0.03	0.03	0.03	12.03	12.03	12.03	-
POLICE	192.00	202.00 ¹²	202.00	0.63	0.63	0.63	192.63	202.63	202.63	-
Highways and Streets:										
ENGINEERING	6.63	6.63	9.15 ^{28,29}	-	-	-	6.63	6.63	9.15	2.52
STREETS	28.94	30.94 ¹³	30.94	-	-	-	28.94	30.94	30.94	-
TRAFFIC CONTROL	5.58	5.58	5.58	-	-	-	5.58	5.58	5.58	-
Solid Waste:										
SOLID WASTE	64.50	67.50 ¹⁴	70.50 ³⁰	-	-	-	64.50	67.50	70.50	3.00
Parks and Recreation:										
GOLF COURSE	12.53	14.28 ¹⁵	14.28	6.88	5.88 ¹⁵	5.88	19.41	20.16	20.16	-
LIBRARY	20.00	20.00	21.50 ³¹	8.40	8.40	8.40	28.40	28.40	29.90	1.50
PARKS	41.58	47.83 ¹⁶	46.95 ³²	0.46	0.46	0.46	42.04	48.29	47.41	(0.88)
PARKS & RECREATION ADMIN SERVICES	3.12	5.12 ^{15,16}	7.00 ³³	-	-	-	3.12	5.12	7.00	1.88
RECREATION	23.23	23.23	27.23 ³⁴	51.00	51.00	50.50 ³⁴	74.23	74.23	77.73	3.50
Airport:										
AIRPORT	12.00	15.00 ¹⁷	15.00	1.38	1.38	1.38	13.38	16.38	16.38	-
GENERAL FUND TOTAL (F.T.E.)	734.10	776.48	798.75	70.03	69.63	69.13	804.13	846.11	867.88	21.77

PERSONNEL SUMMARY - GENERAL FUND

Department	Total F.T.E				
	Forecasted 2025	Forecasted 2026	Forecasted 2027	Forecasted 2028	Forecasted 2029
GENERAL FUND					
General Government:					
CITY ATTORNEY	11.00	11.00	12.00 ⁶⁵	12.00	12.00
CITY COUNCIL	5.00	5.00	5.00	5.00	5.00
CITY MANAGER	6.00	6.00	6.00	6.00	6.00
CITY SECRETARY	4.00	4.00	4.00	4.00	4.00
COMMUNICATIONS & MARKETING	12.25	12.25	14.25 ⁶⁸	15.25 ⁷⁸	16.25 ⁸⁸
FACILITY SERVICES	23.04 ³⁵	26.04 ⁴⁹	26.04	26.04	27.04 ⁸⁷
FINANCE	16.00	17.00 ⁵⁰	17.00	18.00 ⁷⁷	18.00
FLEET SERVICES	24.73 ³⁶	25.73 ⁵¹	25.73	25.73	25.73
HOUSING & COMMUNITY DEVELOPMENT	6.63 ³⁷	7.63 ⁵²	7.63	7.63	7.63
INFORMATION TECHNOLOGY SERVICES	27.50 ³⁹	28.50 ⁵⁴	29.50 ⁶⁷	29.50	29.50
PEOPLE OPERATIONS	13.00 ³⁸	14.00 ⁵³	15.00 ⁶⁶	15.00	15.00
PERFORMANCE EXCELLENCE	6.00 ⁴⁸	6.00	6.00	6.00	6.00
PERMITS / INSPECTIONS	14.00	14.00	14.00	14.00	14.00
PLANNING & DEVELOPMENT	10.00	11.00 ⁵⁵	11.00	12.00 ⁷⁹	12.00
PURCHASING	7.50	7.50	7.50	7.50	7.50
Public Safety:					
ANIMAL SERVICES	11.00	12.00 ⁵⁶	14.00 ⁶⁹	16.00 ⁸⁰	16.00
CODE COMPLIANCE	22.33	23.33 ⁵⁷	24.33 ⁷⁰	24.33	25.33 ⁸⁹
FIRE	140.00 ⁴⁰	150.00 ⁵⁸	159.00 ⁷¹	179.00 ⁸¹	187.00 ⁹⁰
MUNICIPAL COURT	12.03	12.53 ⁵⁹	12.53	12.53	12.53
POLICE	202.63	203.63 ⁶⁰	212.63 ⁷²	225.63 ⁸²	239.63 ⁹¹
Highways and Streets:					
ENGINEERING	9.15	9.15	9.15	10.15 ⁸³	10.15
STREETS	38.94 ⁴¹	41.94 ⁶¹	44.94 ⁷³	50.94 ⁸⁴	50.94
TRAFFIC CONTROL	6.58 ⁴²	6.58	6.58	6.58	6.58
Solid Waste:					
SOLID WASTE	77.50 ⁴³	80.50 ⁶²	84.50 ⁷⁴	88.50 ⁸⁵	92.50 ⁹²
Parks and Recreation:					
GOLF COURSE	21.16 ⁴⁴	21.16	21.16	21.16	21.16
LIBRARY	29.90	34.90 ⁶³	35.90 ⁷⁵	35.90	36.90 ⁹³
PARKS	50.41 ⁴⁵	51.41 ⁶⁴	55.41 ⁷⁶	57.41 ⁸⁶	57.41
PARKS & RECREATION ADMIN SERVICES	7.00	7.00	7.00	7.00	7.00
RECREATION	78.73 ⁴⁶	78.73	78.73	78.73	78.73
Airport:					
AIRPORT	16.88 ⁴⁷	16.88	16.88	16.88	16.88
GENERAL FUND TOTAL (F.T.E.)	910.88	945.38	983.38	1,034.38	1,064.38

PERSONNEL SUMMARY - GENERAL FUND

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

2 - In FY 2023, one Assistant City Attorney position was authorized and funded to serve as a legal advisor to the Police Department.

3 - In FY 2023, an Accountant I position was authorized and funded.

4 - In FY 2023, a part time Records Technician was reclassified to a full time Human Resources Technician.

5 - During FY 2023, the HRIS Manager position was reclassified to a Total Rewards Division Director. The Organizational Development Manager position and the Safety Coordinator position were moved from Performance Excellence to People Operations.

6 - In FY 2023, one Recruiting & Outreach Coordinator position and one Marketing Specialist was authorized and funded.

7 - During FY 2023, one Graphic Designer position was reclassified to a Creative Services Manager and the Recruiting & Outreach Coordinator was reclassified to a Talent Marketing Specialist. In addition, one Marketing Specialist was added.

8 - In FY 2023, two Combination Building Inspector I positions and one Permit Technician position were authorized and funded.

9 - During FY 2023, one Animal Control Officer and one Animal Shelter Technician was added.

10 - In FY 2023, one Parking Enforcement Official was authorized and funded.

11 - In FY 2023, one Plans Reviewer/Inspector position was authorized and funded.

12 - In FY 2023, the following positions was authorized and funded: two Crime Scene Investigator I positions, two Telecommunicator positions, and five Police Officers. In addition, one Police Officer was moved from Grant Fund back to General Fund.

13 - In FY 2023, a Concrete Crew was authorized and funded. The crew consisted of one Foreman II, one Crew Leader II, one Equipment Operator II, one Equipment Operator I, and one Maintenance Worker. Funding for the crew was split as follows: 40% Streets, 20% Drainage Fund, and 40% Water/Wastewater Fund).

14 - In FY 2023, two Solid Waste Drivers and one Customer Service Representative I positions was authorized and funded.

15 - In FY 2023, two part time Player Attendant positions was made into two full time Player Attendant positions. In addition, the funding allocation for the Assistant Director of Parks and Recreation was changed to 100% PARD Administration.

16 - In FY 2023, the following positions was authorized and funded: one Crew Leader II, one Equipment Operator II, one Foreman II, one Landscape Spray Technician, and three Maintenance Workers. In addition, the funding allocation for the Assistant Director of Parks & Recreation was changed to 100% PARD Administration.

17 - In FY 2023, one FBO Manager and two Customer Service Representative I positions were added.

18 - During FY 2023, the summer apprentice program was initiated.

19 - In FY 2024, the Director of Purchasing & Facility Services will be funded 50% Purchasing and 50% Facility Services.

20 - In FY 2024, a Benefits Administrator position will be added.

21 - In FY2024, funding allocations for the following position will change to:

- * Two GIS Analysts from 40% Information Technology, 20% Drainage, 40% PW Admin to 100% Information Technology, and
- * GIS Technician from 40% Information Technology, 30% Drainage, 30% PW Admin to 100% Information Technology.

22 - In FY 2024, the Equity Manager position will be eliminated.

23 - In FY 2024, one Combination Building Inspector will be added.

24 - In FY 2024, the Office Assistant II position will be moved from Downtown Development to Planning.

25 - In FY 2024, one Animal Shelter Technician will be added.

26 - In FY 2024, The Customer Service Coordinator position will be reclassified to a Customer Service Manager. In addition, an Administrative Assistant II, a Lead Transform Temple Agent, and a Transform Temple Agent will be added.

27 - In FY 2024, one Administrative Assistant II position will be added and one Fire Captain position will be added for the Deputy Fire Marshal.

28 - In FY2024, funding allocations for the following position will change:

- * City Engineer from 34% Engineering, 33% Drainage, 33% PW Admin to 70% Engineering and 30% PW Admin;
- * Deputy City Engineer from 40% Engineering, 20% Drainage, 40% PW Admin to 50% Engineering and 50% PW Admin;
- * Director of Public Works from 10% Engineering, 20% Drainage, 70% PW Admin to 45% Engineering, 10% Drainage, and 45% PW Admin; and
- * Senior Project Engineer from 34% Engineering, 33% Drainage, 33% PW Admin to 50% Engineering and 50% PW Admin.

PERSONNEL SUMMARY - GENERAL FUND

29 - In FY 2024, an additional Project Engineer will be authorized and funded.

30 - In FY 2024, one Maintenance Worker position will be reclassified to an Equipment Operator I position. In addition, one Heavy Duty Truck Technician I position and two Solid Waste Driver positions will be added.

31 - In FY 2024, one Facility Manager and one Assistant Director of Library will be added. Both positions will be split funded 50% Library (General Fund) and 50% Railroad Museum (Hotel/Motel Fund). The Director of Library will change funding from 100% Library (General Fund) to 50% Library (General Fund) and 50% Railroad Museum (Hotel/Motel Fund). The Museum Archivist will move from Railroad Museum (Hotel/Motel Fund) to Library (General Fund).

32 - In FY 2024, the Administrative Assistant II position will be reclassified to a Cemetery Services Coordinator. The Operations Coordinator will be reclassified to an Operations Manager position and the funding will be changed to 100% Parks and Recreation Administration.

33 - In FY 2024, an Executive Support Coordinator position will be added. The Operations Coordinator position will be reclassified to an Operations Manager position and the funding will change to 100% Parks and Recreation Administration.

34 - In FY 2024, a Special Events Assistant and two Program Coordinators will be added. In addition, the following organizational changes will occur: Administrative Assistant I - PT to a full time Athletics Assistant, one Senior Program Coordinator to Program Coordinator, five Recreation Specialists to Program Coordinators, Assistant Program Coordinator to Program Coordinator, Recreation Leader II to Administrative Assistant II, three Program Coordinator positions to Program Managers, and one Program Manager to Operations Manager.

35 - In FY 2025, one Building Improvement Technician and one Project Manager position will be authorized and funded. In addition, one Project Coordinator will be reclassified to a Project Manager.

36 - In FY 2025, one Automotive Technician II position will be authorized and funded.

37 - In FY 2025, one Grant Coordinator position will be authorized and funded.

38 - In FY 2025, one People Operations Generalist position will be authorized and funded.

39 - In FY 2025, the following positions will be authorized and funded: Network Support Technician, Technical Trainer, GIS Analyst and GIS Intern - PT.

40 - In FY 2025, the following positions will be authorized and funded: three Battalion Chiefs, six Fire Drivers, and three Firefighters.

41 - In FY 2025, the following positions will be authorized and funded: three Crew Leaders, one Equipment Operator II, two Equipment Operator I positions, one Heavy Duty Truck Technician I and one Maintenance Worker.

42 - In FY 2025, one Traffic Signal Maintenance Technician will be authorized and funded.

43 - In FY 2025, the following positions will be authorized and funded: five Solid Waste Drivers, one Maintenance Worker and one Recycling Assistant.

44 - In FY 2025, one Golf Professional will be authorized and funded.

45 - In FY 2025, the following positions will be authorized and funded: one Landscape Spray Technician and two Maintenance Workers.

46 - In FY 2025, one Recreations Specialist will be authorized and funded.

47 - In FY 2025, one Customer Service Representative I - PT will be made full time position.

48 - In FY 2025, one Business Analyst position will be authorized and funded.

49 - In FY 2026, one Project Coordinator position and two Custodian positions will be authorized and funded.

50 - In FY 2026, one Accountant position will be authorized and funded.

51 - In FY 2026, one Inventory Specialist position will be authorized and funded.

52 - In FY 2026, one Resources Coordinator position will be authorized and funded.

53 - In FY 2026, one Training Coordinator position will be authorized and funded.

54 - In FY 2026, one Network Analyst position will be authorized and funded.

55 - In FY 2026, one Planning Manager position will be authorized and funded.

56 - In FY 2026, one Animal Control Officer position will be authorized and funded.

57 - In FY 2026, one Code Compliance Officer I position will be authorized and funded.

58 - In FY 2026, the following positions will be authorized and funded: One Fleet Services Coordinator, three Fire Drivers and six Firefighters. In addition, one Battalion Chief will be reclassified to an Assistant Fire Chief.

59 - In FY 2026, one Administrative Assistant I - PT will be authorized and funded.

60 - In FY 2026, one Accreditation Coordinator position will be authorized and funded.

61 - In FY 2026, the following positions will be authorized and funded: one Crew Leader II, one Equipment Operator I and one Maintenance Worker.

62 - In FY 2026, two Solid Waste Driver positions and one Maintenance Worker position will be authorized and funded.

63 - In FY 2026, the following positions will be authorized and funded: One Branch Manager, two Librarians, one Library Specialist and two Circulation Technician - PT positions.

PERSONNEL SUMMARY - GENERAL FUND

64 - In FY 2026, one Maintenance Workers position will be authorized and funded.

65 - In FY 2027, one Project Manager position will be authorized and funded.

66 - In FY 2027, one People Operations Generalist position will be authorized and funded.

67 - In FY 2027, one IT Security Administrator Position will be authorized and funded.

68 - In FY 2027, one Community Engagement Specialist and one Marketing Specialist will be authorized and funded.

69 - In FY 2027, one Animal Control Officer and one Animal Shelter Technician will be authorized and funded.

70 - In FY 2027, one Code Compliance Officer I position will be authorized and funded.

71 - In FY 2027, the following positions will be authorized and funded: one Assistant Program Manager, one Office Assistant II, one Deputy Fire Marshall and six Firefighters.

72 - In FY 2027, the following positions will be authorized and funded: one Administrative Assistant I, two Sergeants and six Police Officers.

73 - In FY 2027, the following positions will be authorized and funded: One Crew Leader II, one Foreman II and one Maintenance Worker.

74 - In FY 2027, the following positions will be authorized and funded: one Customer Service Representative I, two Maintenance Works positions and one Solid Waste Driver.

75 - In FY 2027, one Librarian position will be authorized and funded.

76 - In FY 2027, the following positions will be authorized and funded: one Lead Park Ranger, one Park Ranger and two Maintenance Worker positions.

77 - In FY 2028, one Accountant position will be authorized and funded.

78 - In FY 2028, one Webmaster position will be authorized and funded.

79 - In FY 2028, one Business Navigator position will be authorized and funded.

80 - In FY 2028, one Animal Control Officer and one Animal Shelter Technician will be authorized and funded.

81 - In FY 2028, the following positions will be authorized and funded: two Battalion Chiefs, five Fire Captains, four Fire Drivers and 9 Firefighters.

82 - In FY 2028, the following positions will be authorized and funded: three Sergeants and ten Police Officers.

83 - In FY 2028, one Project Engineer position will be authorized and funded.

84 - In FY 2028, the following positions will be authorized and funded: one Transportation Engineer, one Foreman II, one Crew Leader II, one Equipment Operator II and two Equipment Operator I.

85 - In FY 2028, four Solid Waste Drivers will be authorized and funded.

86 - In FY 2028, two Park Ranger positions will be authorized and funded.

87 - In FY 2029, one Building Maintenance Technician position will be authorized and funded.

88 - In FY 2029, one Assistant Director of Communications & Marketing will be authorized and funded.

89 - In FY 2029, one Code Compliance Officer I will be authorized and funded.

90 - In FY 2029, the following positions will be authorized and funded: one Deputy Fire Marshall, one Fire Captain, three Firefighters, one Data Analyst, one Programs Specialist and one Technology Technician.

91 - In FY 2029, the following positions will be authorized and funded: one Sergeant, eight Police Officers, one Training Officer, one Program Coordinator, one Management Analyst, one Crime Scene Supervisor and one Facility Maintenance Staff.

92 - In FY 2029, one Code Compliance Officer I and three Solid Waste Drivers will be authorized and funded.

93 - In FY 2029, one Assistant Director of Library will be authorized and funded.



FINANCIAL SUMMARY - HOTEL/MOTEL TAX FUND

	Actual		FY 2023 AMENDED Budget @ 03/31/23	FY 2024 PROPOSED Budget	+(-)
	09/30/21	09/30/22			
Revenues:					
Taxes	\$ 1,854,579	\$ 2,371,876	\$ 2,401,405	\$ 2,803,176	\$ 401,771
Charges for services	261,216	472,364	401,566	501,200	99,634
Intergovernmental	2,235	-	-	-	-
Interest and other	11,919	32,865	18,330	100,000	81,670
Total revenues	2,129,949	2,877,105	2,821,301	3,404,376	583,075
Expenditures:					
Mayborn center	667,012	770,648	1,297,458	1,583,990	286,532
Destination marketing / main street program	630,803	836,766	1,003,299	1,043,099	39,800
Railroad museum	480,002	491,797	748,384	706,585	(41,799)
Debt Service:					
Principal	3,460	2,883	2,904	2,996	92
Interest	64	266	246	154	(92)
Total expenditures	1,781,341	2,102,360	3,052,291	3,336,824	284,533
Excess (deficiency) of revenues over expenditures	348,608	774,745	(230,990)	67,552	298,542
Other financing sources:					
Transfers out - Debt Service	(67,551)	(67,551)	(67,552)	(67,552)	-
Leases (as lessee)	-	11,894	-	-	-
Total other financing sources	(67,551)	(55,657)	(67,552)	(67,552)	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	281,057	719,088	(298,542)	-	298,542
Fund balance, beginning of year	1,385,746	1,666,803	2,385,891	2,087,349	(298,542)
Fund balance, end of year	\$ 1,666,803	\$ 2,385,891	\$ 2,087,349	\$ 2,087,349	\$ -
Total Hotel/Motel Tax Fund Expenditures - By Category					
Personnel services	\$ 1,255,018	\$ 1,301,419	\$ 1,713,849	\$ 1,822,576	\$ 108,727
Operations	512,732	723,580	1,052,544	1,247,631	195,087
Capital outlay	10,067	74,212	282,748	245,500	(37,248)
Debt service	3,524	3,149	3,150	3,150	-
Contingency ⁽¹⁾	-	-	-	17,967	17,967
Fund Total	\$ 1,781,341	\$ 2,102,360	\$ 3,052,291	\$ 3,336,824	\$ 284,533

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

FINANCIAL SUMMARY - HOTEL/MOTEL TAX FUND

	FY 2025 FORECASTED Budget	FY 2026 FORECASTED Budget	FY 2027 FORECASTED Budget	FY 2028 FORECASTED Budget	FY 2029 FORECASTED Budget
Revenues:					
Taxes	\$ 2,913,503	\$ 3,028,207	\$ 3,147,463	\$ 3,271,451	\$ 3,400,360
Charges for services	511,224	521,448	531,878	542,513	553,363
Intergovernmental	-	-	-	-	-
Interest and other	92,800	78,000	73,000	73,000	69,200
Total revenues	3,517,527	3,627,655	3,752,341	3,886,964	4,022,923
Expenditures:					
Mayborn center	1,399,407	1,414,741	1,499,674	1,554,090	1,569,378
Destination marketing / main street program	1,173,503	1,232,064	1,210,414	1,229,048	1,287,972
Railroad museum	873,914	910,147	971,550	1,033,123	1,094,870
Debt Service:					
Principal	3,090	3,090	3,090	3,090	3,090
Interest	61	61	61	61	61
Total expenditures	3,449,975	3,560,103	3,684,789	3,819,412	3,955,371
Excess (deficiency) of revenues over expenditures	67,552	67,552	67,552	67,552	67,552
Other financing sources:					
Transfers out - Debt Service	(67,552)	(67,552)	(67,552)	(67,552)	(67,552)
Leases (as lessee)	-	-	-	-	-
Total other financing sources	(67,552)	(67,552)	(67,552)	(67,552)	(67,552)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	-	-	-	-	-
Fund balance, beginning of year	2,087,349	2,087,349	2,087,349	2,087,349	2,087,349
Fund balance, end of year	\$ 2,087,349	\$ 2,087,349	\$ 2,087,349	\$ 2,087,349	\$ 2,087,349

Total Hotel/Motel Tax Fund Expenditures - By Category					
Personnel services	\$ 1,959,356	\$ 1,988,748	\$ 2,018,578	\$ 2,048,858	\$ 2,079,589
Operations	1,132,245	1,190,188	1,167,912	1,185,906	1,244,184
Capital outlay	306,900	300,000	400,000	500,000	600,000
Debt service	3,151	3,151	3,151	3,151	3,151
Contingency ⁽¹⁾	48,323	78,016	95,148	81,497	28,447
Fund Total	\$ 3,449,975	\$ 3,560,103	\$ 3,684,789	\$ 3,819,412	\$ 3,955,371

CAPITAL SUMMARY - HOTEL/MOTEL TAX FUND

Department	Project	2023/2024 PROPOSED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget	2028/2029 FORECASTED Budget
Mayborn Center	Audio/Visual Equipment Upgrades, Phase II (Meeting Rooms, Planning Rooms, Lobby & Corridors)	\$ 156,000	\$ -	\$ -	\$ -	\$ -	\$ -
Mayborn Center	Mayborn Center & Cultural Activites Center Fence Replacement	89,500	-	-	-	-	-
Mayborn Center	Facility Improvements - Mayborn Projects will result from the Venue Master Plan underway)	-	125,000	150,000	200,000	250,000	300,000
Railroad & Heritage Museum	Facility Improvements - Museum Projects will result from the Venue Master Plan underway)	-	125,000	150,000	200,000	250,000	300,000
Mayborn Center	Replace 2008 Ford F150 Super Cab, Add Lift Gate Asset #12785	-	56,900	-	-	-	-
Total Capital		\$ 245,500	\$ 306,900	\$ 300,000	\$ 400,000	\$ 500,000	\$ 600,000



PERSONNEL SUMMARY - HOTEL/MOTEL TAX FUND

Department	Full Time			Part Time			Total F.T.E			2024 vs 2023 Increase/ (Decrease)
	Actual 2022	Actual 2023	Budget 2024	Actual 2022	Actual 2023	Budget 2024	Actual 2022	Actual 2023	Budget 2024	
HOTEL/MOTEL TAX FUND										
DESTINATION MARKETING	6.00	5.00 ¹	5.00	0.63	- ¹	-	6.63	5.00	5.00	-
MAIN STREET PROGRAM	1.00	2.00 ²	1.00 ⁴	0.50	- ²	-	1.50	2.00	1.00	(1.00)
MAYBORN CENTER	8.00	9.00 ³	9.00	4.75	4.75	4.75	12.75	13.75	13.75	-
RAILROAD & HERITAGE MUSEUM	5.00	5.00	5.50 ⁵	1.63	1.63	1.63	6.63	6.63	7.13	0.50
HOTEL/MOTEL TAX FUND TOTAL (F.T.E.)	20.00	21.00	20.50	7.50	6.38	6.38	27.50	27.38	26.88	(0.50)

1 - In FY 2023, the Program Coordinator position was funded 100% in Recreation (General Fund). The part time Office Assistant II position was eliminated.

2 - In FY 2023, the part time Office Assistant II position was made full time.

3 - In FY 2023, one Food & Beverage Coordinator position was authorized and funded.

4 - In FY 2024, the Office Assistant II position will be moved from Main Street Programming to Planning.

5 - In FY 2024, an Assistant Director of Library and a Facility Manager position will be added that will be funded 50% Hotel/Motel Fund (Railroad) and 50% General Fund (Library). The Director of Library position will change funding from 100% General Fund (Library) to 50% Hotel/Motel Fund (Railroad) and 50% General Fund (Library). The Museum Archivist will move from Hotel/Motel Fund (Railroad) to General Fund (Library).

PERSONNEL SUMMARY - HOTEL/MOTEL TAX FUND

Department	Total F.T.E				
	Forecasted 2025	Forecasted 2026	Forecasted 2027	Forecasted 2028	Forecasted 2029
HOTEL/MOTEL TAX FUND					
DESTINATION MARKETING	6.00 ⁶	6.00	6.00	6.00	6.00
MAIN STREET PROGRAM	1.00	1.00	1.00	1.00	1.00
MAYBORN CENTER	13.75	13.75	13.75	13.75	13.75
RAILROAD & HERITAGE MUSEUM	7.13	7.13	7.13	7.13	7.13
HOTEL/MOTEL TAX FUND TOTAL (F.T.E.)	27.88	27.88	27.88	27.88	27.88

6 - In FY 2025, one Sports Marketing Specialist position will be authorized and funded.

FINANCIAL SUMMARY - FEDERAL/STATE GRANT FUND

	Actual		FY 2023	FY 2024	+(-)
	09/30/21	09/30/22	AMENDED Budget @ 03/31/23	PROPOSED Budget	
Revenues:					
Intergovernmental	\$ 3,680,129	\$ 5,829,951	\$ 11,676,855	\$ 778,505	\$ (10,898,350)
Total revenues	3,680,129	5,829,951	11,676,855	778,505	(10,898,350)
Expenditures:					
General government	494,771	890,037	5,756,318	408,413	(5,347,905)
Public safety	458,698	2,044,696	264,430	104,099	(160,331)
Sanitation	160,557	282,127	12,000	-	(12,000)
Health and welfare	596,914	701,303	2,399,569	265,993	(2,133,576)
Highways and streets	307,090	1,423,292	4,092,136	-	(4,092,136)
Parks and recreation	-	655,882	-	-	-
Airport	1,769,539	59,486	571,500	-	(571,500)
Total expenditures	\$ 3,787,569	\$ 6,056,823	13,095,953	778,505	(12,317,448)
Excess (deficiency) of revenues over expenditures	(107,440)	(226,872)	(1,419,098)	-	1,419,098
Other financing sources:					
Transfers in - General Fund	46,022	44,650	128,656	-	(128,656)
Transfers in - Capital Projects	61,418	182,222	1,290,442	-	(1,290,442)
Total other financing sources	107,440	226,872	1,419,098	-	(1,419,098)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	-	-	-	-	-
Fund balance, beginning of year	-	-	-	-	-
Fund balance, end of year	\$ -	\$ -	\$ -	\$ -	\$ -

Total Federal/State Grant Fund Expenditures - By Category

Personnel services	\$ 281,973	\$ 4,577,495	\$ 379,107	\$ 331,320	\$ (47,787)
Operations	1,055,566	730,300	6,956,136	447,185	(6,508,951)
Capital outlay	2,450,030	749,028	5,760,710	-	(5,760,710)
Fund Total	\$ 3,787,569	\$ 6,056,823	\$ 13,095,953	\$ 778,505	\$ (12,317,448)

FINANCIAL SUMMARY - FEDERAL/STATE GRANT FUND

	FY 2025 FORECASTED Budget	FY 2026 FORECASTED Budget	FY 2027 FORECASTED Budget	FY 2028 FORECASTED Budget	FY 2029 FORECASTED Budget
Revenues:					
Intergovernmental	\$ 801,860	\$ 825,916	\$ 850,693	\$ 876,214	\$ 902,501
Total revenues	801,860	825,916	850,693	876,214	902,501
Expenditures:					
General government	420,665	433,285	446,284	459,674	473,463
Public safety	107,222	110,439	113,751	117,164	120,679
Sanitation	-	-	-	-	-
Health and welfare	273,973	282,192	290,658	299,376	308,359
Highways and streets	-	-	-	-	-
Parks and recreation	-	-	-	-	-
Airport	-	-	-	-	-
Total expenditures	801,860	825,916	850,693	876,214	902,501
Excess (deficiency) of revenues over expenditures	-	-	-	-	-
Other financing sources:					
Transfers in - General Fund	-	-	-	-	-
Transfers in - Capital Projects	-	-	-	-	-
Total other financing sources	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	-	-	-	-	-
Fund balance, beginning of year	-	-	-	-	-
Fund balance, end of year	\$ -	\$ -	\$ -	\$ -	\$ -

Total Federal/State Grant Fund Expenditures - By Category					
Personnel services	\$ 341,259	\$ 351,497	\$ 362,042	\$ 372,905	\$ 384,091
Operations	460,601	474,419	488,651	503,309	518,410
Capital outlay	-	-	-	-	-
Fund Total	\$ 801,860	\$ 825,916	\$ 850,693	\$ 876,214	\$ 902,501

PERSONNEL SUMMARY - FEDERAL/STATE GRANT FUND

Department	Full Time ¹			Part Time ¹			Total F.T.E.			2024 vs 2023 Increase/ (Decrease)
	Actual 2022	Actual 2023	Budget 2024	Actual 2022	Actual 2023	Budget 2024	Actual 2022	Actual 2023	Budget 2024	
FEDERAL/STATE GRANT FUND										
<u>CDBG:</u>										
ADMINISTRATION	0.78	0.92 ²	0.62	-	-	-	0.78	0.92	0.62	(0.30)
CRIME PREVENTION	1.00	- ³	-	-	-	-	1.00	-	-	-
HOMELESSNESS & MENTAL HEALTH	-	0.75 ²	0.75	-	-	-	-	0.75	0.75	-
HOUSING IMPROVEMENT	1.52	1.15	1.00	-	-	-	1.52	1.15	1.00	(0.15)
NEIGHBORHOOD REVITALIZATION	2.20	1.30	1.30	-	-	-	2.20	1.30	1.30	-
<u>OTHER:</u>										
POLICE - GRANTS	1.00	1.00	1.00	-	-	-	1.00	1.00	1.00	-
FED/STATE GRANT FUND TOTAL (F.T.E.)	6.50	5.12	4.67	-	-	-	6.50	5.12	4.67	(0.45)

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

2 - In FY 2023, a Homeless Services Coordinator position was authorized and funded. The position is split 25% CDBG - Administration and 75% CDBG - Homelessness & Mental Health.

3 - In FY 2023, the Police Officer position was moved from CDBG - Crime Prevention back to Police (General Fund).

PERSONNEL SUMMARY - FEDERAL/STATE GRANT FUND

Department	Total F.T.E				
	Forecasted 2025	Forecasted 2026	Forecasted 2027	Forecasted 2028	Forecasted 2029
FEDERAL/STATE GRANT FUND					
<u>CDBG:</u>					
ADMINISTRATION	0.62	0.62	0.62	0.62	0.62
CRIME PREVENTION	-	-	-	-	-
HOMELESSNESS & MENTAL HEALTH	0.75	0.75	0.75	0.75	0.75
HOUSING IMPROVEMENT	1.00	1.00	1.00	1.00	1.00
NEIGHBORHOOD REVITALIZATION	1.30	1.30	1.30	1.30	1.30
<u>OTHER:</u>					
POLICE - GRANTS	1.00	1.00	1.00	1.00	1.00
FED/STATE GRANT FUND TOTAL (F.T.E.)	4.67	4.67	4.67	4.67	4.67

FINANCIAL SUMMARY - DRAINAGE FUND

	Actual		FY 2023 AMENDED Budget @ 03/31/23	FY 2024 PROPOSED Budget	+(-)
	09/30/21	09/30/22			
Revenues:					
Drainage fees	\$ 2,885,991	\$ 2,979,150	\$ 3,019,753	\$ 3,048,907	\$ 29,154
Interest and other	42,275	23,157	42,300	135,000	92,700
Total revenues	2,928,266	3,002,307	3,062,053	3,183,907	121,854
Expenditures:					
Highways and streets:					
Drainage	1,468,087	2,108,632	3,178,921	2,068,740	(1,110,181)
Total expenditures	1,468,087	2,108,632	3,178,921	2,068,740	(1,110,181)
Excess (deficiency) of revenues over expenditures	1,460,179	893,675	(116,868)	1,115,167	1,232,035
Other financing (uses):					
Transfers out - General Fund	(299,261)	(312,349)	(321,516)	(334,310)	(12,794)
Transfers out - Debt Service	(515,592)	(785,896)	(778,857)	(780,857)	(2,000)
Total other financing (uses)	(814,853)	(1,098,245)	(1,100,373)	(1,115,167)	(14,794)
Excess (deficiency) of revenues over expenditures and other financing uses	645,326	(204,570)	(1,217,241)	-	1,217,241
Fund balance, beginning of year	2,704,936	3,350,262	3,145,692	1,928,451	(1,217,241)
Fund balance, end of year	\$ 3,350,262	\$ 3,145,692	\$ 1,928,451	\$ 1,928,451	\$ -

Total Drainage Fund Expenditures - By Category					
Personnel services	\$ 935,799	\$ 876,522	\$ 1,513,998	\$ 1,387,627	\$ (126,371)
Operations	250,195	221,596	484,493	378,630	(105,863)
Capital outlay	282,093	1,010,514	1,179,794	16,900	(1,162,894)
Contingency ⁽¹⁾	-	-	636	285,583	284,947
Fund Total	\$ 1,468,087	\$ 2,108,632	\$ 3,178,921	\$ 2,068,740	\$ (1,110,181)

Drainage Fund - Times Coverage					
Gross Revenue	\$ 2,928,266	\$ 3,002,307	\$ 3,062,053	\$ 3,183,907	
Less: Operating expense	(1,185,994)	(1,098,118)	(1,998,491)	(1,766,257)	
Net Available Revenue for Debt Service	\$ 1,742,272	\$ 1,904,189	\$ 1,063,562	\$ 1,417,650	
Debt Service	515,592	785,896	778,857	780,857	
Coverage	3.38x	2.42x	1.37x	1.82x	

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

FINANCIAL SUMMARY - DRAINAGE FUND

	FY 2025 FORECASTED Budget	FY 2026 FORECASTED Budget	FY 2027 FORECASTED Budget	FY 2028 FORECASTED Budget	FY 2029 FORECASTED Budget
Revenues:					
Drainage fees	\$ 3,080,004	\$ 3,110,640	\$ 3,141,492	\$ 3,172,485	\$ 3,203,628
Interest and other	125,280	105,300	98,550	98,550	93,420
Total revenues	3,205,284	3,215,940	3,240,042	3,271,035	3,297,048
Expenditures:					
Highways and streets:					
Drainage	2,086,672	2,158,459	2,140,531	2,228,970	2,471,051
Total expenditures	2,086,672	2,158,459	2,140,531	2,228,970	2,471,051
Excess (deficiency) of revenues over expenditures	1,118,612	1,057,481	1,099,511	1,042,065	825,997
Other financing (uses):					
Transfers out - General Fund	(336,555)	(337,674)	(340,204)	(343,459)	(346,190)
Transfers out - Debt Service	(782,057)	(777,707)	(777,607)	(776,606)	(774,807)
Total other financing (uses)	(1,118,612)	(1,115,381)	(1,117,811)	(1,120,065)	(1,120,997)
Excess (deficiency) of revenues over expenditures and other financing uses	-	(57,900)	(18,300)	(78,000)	(295,000)
Fund balance, beginning of year	1,928,451	1,928,451	1,870,551	1,852,251	1,774,251
Fund balance, end of year	\$ 1,928,451	\$ 1,870,551	\$ 1,852,251	\$ 1,774,251	\$ 1,479,251

Total Drainage Fund Expenditures - By Category					
Personnel services	\$ 1,409,581	\$ 1,430,724	\$ 1,452,185	\$ 1,473,967	\$ 1,496,076
Operations	384,310	390,075	395,926	401,864	407,893
Capital outlay	150,700	297,900	229,600	332,300	399,000
Contingency ⁽¹⁾	142,081	39,760	62,820	20,839	168,082
Fund Total	\$ 2,086,672	\$ 2,158,459	\$ 2,140,531	\$ 2,228,970	\$ 2,471,051

Drainage Fund - Times Coverage					
Gross Revenue	\$ 3,205,284	\$ 3,215,940	\$ 3,240,042	\$ 3,271,035	\$ 3,297,048
Less: Operating expense	(1,793,891)	(1,820,799)	(1,848,111)	(1,875,831)	(1,903,969)
Net Available Revenue for Debt Service	\$ 1,411,393	\$ 1,395,141	\$ 1,391,931	\$ 1,395,204	\$ 1,393,079
Debt Service	782,057	777,707	777,607	776,606	774,807
Coverage	1.80x	1.79x	1.79x	1.80x	1.80x

CAPITAL SUMMARY - DRAINAGE FUND

Department	Project	2023/2024 FORECASTED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget	2028/2029 FORECASTED Budget
Drainage Fund	Replace 2019 Hustler Super Z 72" Mower Asset # 14961	\$ 16,900	\$ -	\$ -	\$ -	\$ -	\$ -
Drainage Fund	Replace 2013 CASE 580 Super N Backhoe Asset #13841	-	150,700	-	-	-	-
Drainage Fund	Replace 2001 Freightliner FL112 Haul Truck Asset #11188	-	-	125,000	-	-	-
Drainage Fund	Replace 2002 LoadKing Equipment Trailer Asset #11459	-	-	115,000	-	-	-
Drainage Fund	Replace 2014 Ford F-150 Regular Cab 4x2 - Add 4WD Asset # 13881	-	-	57,900	-	-	-
Drainage Fund	Replace 2019 TORO Groundsmaster Batwing Mower Asset #14962	-	-	-	125,000	-	-
Drainage Fund	Replace 2015 Ford F-350 SuperCrew 4x2 Utility Body Truck - Add 4WD Asset #14151	-	-	-	86,300	-	-
Drainage Fund	Replace 2008 Kubota RTV 900 Utility Vehicle Asset # 12811	-	-	-	18,300	-	-
Drainage Fund	Replace 2002 Volvo EC210 Excavator Asset #11460	-	-	-	-	236,000	-
Drainage Fund	Replace 2016 Ford F-350 Reg. Cab 4x2 Asset #14319	-	-	-	-	78,000	-
Drainage Fund	Replace 2019 TORO 5900 Asset #14962	-	-	-	-	18,300	-
Drainage Fund	Replace 2001 Gradall XL 3100 Speed Excavator Asset # 11193	-	-	-	-	-	295,000
Drainage Fund	Replace 2016 Ford F-350 Super Crew Utility Asset #14318	-	-	-	-	-	85,300
Drainage Fund	Replace 2022 Bad Boy Mower Rogue 72" Asset #15429	-	-	-	-	-	18,700
Total Capital		\$ 16,900	\$ 150,700	\$ 297,900	\$ 229,600	\$ 332,300	\$ 399,000



PERSONNEL SUMMARY - DRAINAGE FUND

Department	Full Time			Part Time			Total F.T.E			2024 vs 2023 Increase/ (Decrease)
	Actual 2022	Actual 2023	Budget 2024	Actual 2022	Actual 2023	Budget 2024	Actual 2022	Actual 2023	Budget 2024	
DRAINAGE FUND										
DRAINAGE	20.59	21.59 ¹	19.83 ²	-	-	-	20.59	21.59	19.83	(1.76)
DRAINAGE FUND TOTAL (F.T.E)	20.59	21.59	19.83	-	-	-	20.59	21.59	19.83	(1.76)

1 - In FY 2023, a Concrete Crew was added, consisting of a Crew Leader II - Streets, Foreman II - Streets, Equipment Operator II - Streets, Equipment Operator I - Streets, and a Maintenance Worker - Streets. Funding allocation for the crew is split as follows: 40% Streets, 20% Drainage, 20% Wastewater, and 20% Water Distribution.

2 - In FY2024, funding allocations for the following positions will change:

- * City Engineer from 34% Engineering, 33% Drainage, 33% PW Admin to 70% Engineering and 30% PW Admin;
- * Deputy City Engineer from 40% Engineering, 20% Drainage, 40% PW Admin to 50% Engineering and 50% PW Admin;
- * Director of Public Works from 10% Engineering, 20% Drainage, 70% PW Admin to 45% Engineering, 10% Drainage, and 45% PW Admin;
- * Two GIS Analysts from 40% Information Technology, 20% Drainage, 40% PW Admin to 100% Information Technology;
- * GIS Technician from 40% Information Technology, 30% Drainage, 30% PW Admin to 100% Information Technology;
- * Senior Project Engineer from 34% Engineering, 33% Drainage, and 33% PW Admin to 50% Engineering and 50% PW Admin;
- * Senior Project Engineer position from 20% Engineering, 10% Drainage, 25% MCIP Bond Funds, 20% PW Admin, 25% Utility Revenue Bonds to 50% MCIP Bond Funds and 50% Utility Revenue Bonds.

PERSONNEL SUMMARY - DRAINAGE FUND

Department	Total F.T.E				
	Forecasted 2025	Forecasted 2026	Forecasted 2027	Forecasted 2028	Forecasted 2029
DRAINAGE FUND					
DRAINAGE	19.83	19.83 ³	19.83	19.83 ⁴	19.83
DRAINAGE FUND TOTAL (F.T.E)	19.83	19.83	19.83	19.83	19.83

FINANCIAL SUMMARY - DEBT SERVICE FUND

	Actual		FY 2023 AMENDED	FY 2024 PROPOSED	+(-)
	09/30/21	09/30/22	Budget @ 03/31/23	Budget	
Revenues:					
Taxes	\$ 16,755,745	\$ 17,675,415	\$ 21,208,677	\$ 25,776,845	\$ 4,568,168
Intergovernmental	1,280,286	1,344,934	1,057,480	1,348,047	290,567
Interest and other	56,118	39,043	180,000	431,200	251,200
Total revenues	18,092,149	19,059,392	22,446,157	27,556,092	5,109,935
Expenditures:					
Debt service:					
Principal retirement, interest & fiscal charges	20,046,476	21,969,263	25,228,239	30,570,880	5,342,641
Total expenditures	20,046,476	21,969,263	25,228,239	30,570,880	5,342,641
Excess (deficiency) of revenues over expenditures	(1,954,327)	(2,909,871)	(2,782,082)	(3,014,788)	(232,706)
Other financing sources (uses):					
Transfers in - General Fund	1,289,847	2,001,237	1,935,673	2,166,379	230,706
Transfers in - Hotel/Motel Fund	67,551	67,551	67,552	67,552	-
Transfers in - Drainage Fund	515,592	785,896	778,857	780,857	2,000
Total other financing sources (uses)	1,872,990	2,854,684	2,782,082	3,014,788	232,706
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(81,337)	(55,187)	-	-	-
Fund balance, beginning of year	303,617	222,280	167,093	167,093	-
Fund balance, end of year	\$ 222,280	\$ 167,093	\$ 167,093	\$ 167,093	\$ -
Allocation of Fund Balance, end of year:					
Reserved for Debt Service	\$ 222,280	\$ 167,093	\$ 167,093	\$ 167,093	
	\$ 222,280	\$ 167,093	\$ 167,093	\$ 167,093	

FINANCIAL SUMMARY - DEBT SERVICE FUND

	FY 2025 FORECASTED Budget	FY 2026 FORECASTED Budget	FY 2027 FORECASTED Budget	FY 2028 FORECASTED Budget	FY 2029 FORECASTED Budget
Revenues:					
Taxes	\$ 30,536,850	\$ 34,437,141	\$ 38,356,104	\$ 42,993,928	\$ 44,758,099
Intergovernmental	1,361,528	1,375,143	1,388,894	1,139,600	-
Interest and other	413,600	367,200	338,400	313,600	307,200
Total revenues	32,311,978	36,179,484	40,083,398	44,447,128	45,065,299
Expenditures:					
Debt service:					
Principal retirement, interest & fiscal charges	35,883,311	40,228,677	44,426,826	48,862,509	49,557,076
Total expenditures	35,883,311	40,228,677	44,426,826	48,862,509	49,557,076
Excess (deficiency) of revenues over expenditures	(3,571,333)	(4,049,193)	(4,343,428)	(4,415,381)	(4,491,777)
Other financing sources (uses):					
Transfers in - General Fund	2,721,724	3,203,934	3,498,269	3,571,223	3,649,418
Transfers in - Hotel/Motel Fund	67,552	67,552	67,552	67,552	67,552
Transfers in - Drainage Fund	782,057	777,707	777,607	776,606	774,807
Total other financing sources (uses)	3,571,333	4,049,193	4,343,428	4,415,381	4,491,777
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	-	-	-	-	-
Fund balance, beginning of year	167,093	167,093	167,093	167,093	167,093
Fund balance, end of year	\$ 167,093	\$ 167,093	\$ 167,093	\$ 167,093	\$ 167,093
Allocation of Fund Balance, end of year:					
Reserved for Debt Service	\$ 167,093	\$ 167,093	\$ 167,093	\$ 167,093	\$ 167,093
	<u>\$ 167,093</u>	<u>\$ 167,093</u>	<u>\$ 167,093</u>	<u>\$ 167,093</u>	<u>\$ 167,093</u>

FINANCIAL SUMMARY - WATER & WASTEWATER FUND

	Actual 09/30/21	Actual 9/30/2022	FY 2023 AMENDED Budget @ 03/31/23	FY 2024 PROPOSED Budget	+(-)
Operating Revenues:					
Water service	\$ 20,287,335	\$ 26,893,251	\$ 27,118,999	\$ 28,442,016	\$ 1,323,017
Wastewater service	15,502,183	17,015,638	21,497,833	24,016,679	2,518,846
Effluent	1,150,221	1,244,004	1,100,000	1,100,000	-
Other	2,350,976	1,238,157	2,334,784	2,359,577	24,793
Total operating revenues	39,290,715	46,391,050	52,051,616	55,918,272	3,866,656
Operating Expenses:					
Personnel services	6,726,930	6,803,091	9,403,009	10,056,403	653,394
Supplies	1,970,882	2,374,890	3,139,615	2,812,788	(326,827)
Repairs and maintenance	1,625,832	1,871,825	1,949,759	1,953,888	4,129
Depreciation	8,970,794	9,199,444	10,000,000	10,250,000	250,000
Other services and charges	14,021,835	15,508,440	18,584,096	20,703,086	2,118,990
Contingency ⁽¹⁾	-	-	9,686	51,181	41,495
Total operating expenses	33,316,273	35,757,690	43,086,165	45,827,346	2,741,181
Operating income	5,974,442	10,633,360	8,965,451	10,090,926	1,125,475
Nonoperating revenues (expenses):					
Interest income	1,429,672	2,376,134	2,158,550	2,849,350	690,800
Intergovernmental revenues	6,861	-	-	-	-
Contributed capital	104,702	-	-	-	-
Contributions from others	-	8,000,000	-	-	-
Interest expense	(7,031,842)	(7,764,098)	(7,419,300)	(8,065,512)	(646,212)
Other expense	(2,095,642)	(1,537,640)	(3,361,519)	-	3,361,519
Net nonoperating expenses	(7,586,249)	1,074,396	(8,622,269)	(5,216,162)	3,406,107
Net income	(1,611,807)	11,707,756	343,182	4,874,764	4,531,582
Increase in net assets	\$ (1,611,807)	\$ 11,707,756	\$ 343,182	\$ 4,874,764	\$ 4,531,582

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

(2) - Operating expenses less depreciation and contingency

FINANCIAL SUMMARY - WATER & WASTEWATER FUND

	FY 2025 FORECASTED Budget	FY 2026 FORECASTED Budget	FY 2027 FORECASTED Budget	FY 2028 FORECASTED Budget	FY 2029 FORECASTED Budget
Operating Revenues:					
Water service	\$ 30,234,688	\$ 32,518,460	\$ 34,853,516	\$ 37,727,004	\$ 38,380,877
Wastewater service	26,803,143	28,337,951	30,315,507	30,783,960	31,240,153
Effluent	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Other	2,389,892	2,420,813	2,452,353	2,484,524	2,517,337
Total operating revenues	60,527,723	64,377,224	68,721,376	72,095,488	73,238,367
Operating Expenses:					
Personnel services	10,732,841	10,938,042	11,598,386	12,341,419	13,112,999
Supplies	2,840,789	2,876,495	2,935,587	2,991,861	3,029,861
Repairs and maintenance	1,968,542	1,983,306	1,998,181	2,013,167	2,028,266
Depreciation	10,250,000	10,500,000	11,000,000	11,250,000	11,500,000
Other services and charges	21,193,397	21,693,523	22,710,613	23,401,234	23,751,043
Contingency ⁽¹⁾	28,369	58,872	70,512	50,819	54,209
Total operating expenses	47,013,938	48,050,238	50,313,279	52,048,500	53,476,378
Operating income	13,513,785	16,326,986	18,408,097	20,046,988	19,761,989
Nonoperating revenues (expenses):					
Interest income	2,800,950	2,673,350	2,594,150	2,525,950	2,508,350
Intergovernmental revenues	-	-	-	-	-
Contributed capital	-	-	-	-	-
Contributions from others	-	-	-	-	-
Interest expense	(8,576,514)	(9,303,435)	(9,726,565)	(10,165,123)	(10,249,640)
Other expense	-	-	-	-	-
Net nonoperating expenses	(5,775,564)	(6,630,085)	(7,132,415)	(7,639,173)	(7,741,290)
Net income	7,738,221	9,696,901	11,275,682	12,407,815	12,020,699
Increase in net assets	\$ 7,738,221	\$ 9,696,901	\$ 11,275,682	\$ 12,407,815	\$ 12,020,699

FINANCIAL SUMMARY - WATER & WASTEWATER FUND

	Actual 09/30/21	Actual 9/30/2022	FY 2023 AMENDED Budget @ 03/31/23	FY 2024 PROPOSED Budget	+(-)
Water & Wastewater Fund - Changes in Working Capital					
Gross revenue -					
Operating income	\$ 39,290,715	\$ 46,391,050	\$ 52,051,616	\$ 55,918,272	\$ 3,866,656
Intergovernmental revenues	6,861	-	-	-	-
Interest income	1,429,672	2,376,134	2,158,550	2,849,350	690,800
Contributed capital	104,702	-	-	-	-
Contributions from others	-	8,000,000	-	-	-
Operating expenses ⁽²⁾	(24,345,479)	(26,558,246)	(33,076,479)	(35,526,165)	(2,449,686)
Net revenue available for capital & debt	16,486,471	30,208,938	21,133,687	23,241,457	2,107,770
Capital & debt:					
Principal	(10,074,774)	(10,703,047)	(12,888,614)	(13,258,514)	(369,900)
Interest	(7,031,842)	(7,764,098)	(7,419,300)	(8,065,512)	(646,212)
Capital outlay	(32,818,295)	(45,436,117)	(80,200,838)	(44,866,250)	35,334,588
Other	(2,095,642)	(1,537,640)	(3,361,519)	-	3,361,519
Contingency ⁽¹⁾	-	-	(9,686)	(51,181)	(41,495)
Application of bond proceeds	27,217,134	37,969,568	80,784,747	43,000,000	(37,784,747)
Total capital & debt	(24,803,419)	(27,471,334)	(23,095,210)	(23,241,457)	(146,247)
Net increase (decrease) in working capital	\$ (8,316,948)	\$ 2,737,604	\$ (1,961,523)	\$ -	\$ 1,961,523

Water & Wastewater Fund - Times Coverage					
Gross Revenue	\$ 40,727,248	\$ 48,767,184	\$ 54,210,166	\$ 58,767,622	
Less: Operating Expense	(24,345,479)	(26,558,246)	(33,076,479)	(35,526,165)	
Add: BRA Capital	-	-	1,188,260	1,134,545	
Net Available Revenue	\$ 16,381,769	\$ 22,208,938	\$ 22,321,947	\$ 24,376,002	
Average Annual Debt Service	\$ 11,920,773	\$ 11,598,048	\$ 13,951,947	\$ 16,767,891	
Coverage	1.37x	1.91x	1.60x	1.45x	
Max Annual Debt Service	\$ 12,684,203	\$ 12,537,069	\$ 15,441,150	\$ 18,666,150	
Coverage	1.29x	1.77x	1.45x	1.31x	

FINANCIAL SUMMARY - WATER & WASTEWATER FUND

	FY 2025 FORECASTED Budget	FY 2026 FORECASTED Budget	FY 2027 FORECASTED Budget	FY 2028 FORECASTED Budget	FY 2029 FORECASTED Budget
Water & Wastewater Fund - Changes in Working Capital					
Gross revenue -					
Operating income	\$ 60,527,723	\$ 64,377,224	\$ 68,721,376	\$ 72,095,488	\$ 73,238,367
Intergovernmental revenues	-	-	-	-	-
Interest income	2,800,950	2,673,350	2,594,150	2,525,950	2,508,350
Contributed capital	-	-	-	-	-
Contributions from others	-	-	-	-	-
Operating expenses ⁽²⁾	(36,735,569)	(37,491,366)	(39,242,767)	(40,747,681)	(41,922,169)
Net revenue available for capital & debt	26,593,104	29,559,208	32,072,759	33,873,757	33,824,548
Capital & debt:					
Principal	(15,998,821)	(19,133,951)	(19,194,082)	(21,699,215)	(22,344,349)
Interest	(8,576,514)	(9,303,435)	(9,726,565)	(10,165,123)	(10,249,640)
Capital outlay	(52,989,400)	(41,062,950)	(42,081,600)	(26,958,600)	(37,176,350)
Other	-	-	-	-	-
Contingency ⁽¹⁾	(28,369)	(58,872)	(70,512)	(50,819)	(54,209)
Application of bond proceeds	51,000,000	40,000,000	39,000,000	25,000,000	36,000,000
Total capital & debt	(26,593,104)	(29,559,208)	(32,072,759)	(33,873,757)	(33,824,548)
Net increase (decrease) in working capital	\$ -	\$ -	\$ -	\$ -	\$ -

Water & Wastewater Fund - Times Coverage					
Gross Revenue	\$ 63,328,673	\$ 67,050,574	\$ 71,315,526	\$ 74,621,438	\$ 75,746,717
Less: Operating Expense	(36,735,569)	(37,491,366)	(39,242,767)	(40,747,681)	(41,922,169)
Add: BRA Capital	824,386	539,205	679,285	599,460	443,125
Net Available Revenue	\$ 27,417,490	\$ 30,098,413	\$ 32,752,044	\$ 34,473,217	\$ 34,267,673
Average Annual Debt Service	\$ 19,415,614	\$ 21,123,186	\$ 22,575,422	\$ 23,004,645	\$ 24,079,407
Coverage	1.41x	1.42x	1.45x	1.50x	1.42x
Max Annual Debt Service	\$ 22,491,150	\$ 25,491,150	\$ 28,416,150	\$ 30,291,150	\$ 31,290,150
Coverage	1.22x	1.18x	1.15x	1.14x	1.10x

CAPITAL SUMMARY - WATER & WASTEWATER FUND

Department	Project	2023/2024 PROPOSED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget	2028/2029 FORECASTED Budget
Water Treatment Plant	Replace Rake Drive (on Clarifier 1,4)	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ -
Water Treatment Plant	Membrane Module Replacement (1 Rack)	200,000	-	-	-	-	-
Water Distribution / Wastewater Collection	Purchase Jet Truck Sell Asset # 11883 and # 12549	186,750	-	-	-	-	-
Water Distribution / Wastewater Collection	East Temple Materials Storage Facility	150,000	-	-	-	-	-
Water Treatment Plant	Variable Frequency Drive (VFDs) for Raw Water Intakes	150,000	-	-	-	-	-
Wastewater Collection	Replace 2010 Caterpillar Backhoe Asset # 13137	147,700	-	-	-	-	-
Metering	AMI System Expansion	100,000	150,000	200,000	-	-	-
Wastewater Collection	Wastewater Line Improvements	100,000	-	50,000	250,000	300,000	-
Water Distribution	Water Line Improvements	100,000	-	50,000	250,000	300,000	-
Water Treatment Plant	Replace Conventional Filter Effluent Valve	70,000	-	-	-	-	-
Water Treatment Plant	Truck for New Water Operators (Membrane) ***Addition to Fleet***	69,300	-	-	-	-	-
Water Distribution	Vehicle for Requested 2nd Utility Manager with 4WD ***Addition to Fleet***	59,000	-	-	-	-	-
Utility Business Office	Billing Software	55,000	-	-	-	-	-
Metering	Vehicle for Meter Technician I ***Addition to Fleet***	49,200	-	-	-	-	-
Water Treatment Plant	Membrane Rack Valve & Actuator Replacements (1 rack per year)	46,000	46,000	46,000	46,000	46,000	46,000
Environmental Programs	Vehicle for Environmental Programs Manager ***Addition to Fleet***	40,800	-	-	-	-	-
Water Treatment Plant	Conventional Plant Valve Actuator Replacement	30,000	30,000	30,000	30,000	30,000	30,000
Water Distribution / Wastewater Collection	Shoring Equipment For Manholes & Trenches	30,000	-	-	-	-	-
Water Treatment Plant	Chemical Pump Replacement	20,000	20,000	20,000	20,000	20,000	20,000

CAPITAL SUMMARY - WATER & WASTEWATER FUND

Department	Project	2023/2024 PROPOSED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget	2028/2029 FORECASTED Budget
Water Distribution	Dump Trailer For Hydrant Crew ***Addition to Fleet***	18,000	-	-	-	-	-
Utility Business Office	Replace Office Chairs / Furniture	11,000	-	-	-	-	-
Wastewater Collection	Jet Scan for Jet Truck & Vactors	8,500	-	-	-	-	-
Wastewater Collection	Replace 2014 Chevrolet Express/Cues Van Asset # 13843	-	326,250	-	-	-	-
Water Treatment Plant	Replace Rake Drive (on Clarifier 1,4)	-	225,000	-	-	-	-
Water Distribution / Wastewater Collection	Front Loader / Rubber Tire Loader ***Addition to Fleet***	-	218,750	-	-	-	-
Water Treatment Plant	Membrane Module Replacement (1 Rack)	-	200,000	-	-	-	-
Water Distribution	Backhoe for Distribution Maintenance Crew #7 ***Addition to Fleet***	-	150,700	-	-	-	-
Wastewater Collection	Replace 2008 International Work Star Dump Truck Asset # 12575	-	139,900	-	-	-	-
Wastewater Collection	Replace 2008 Sterling Acterra Dump Truck Asset # 12805	-	139,900	-	-	-	-
Water Distribution	Dump Truck for Distribution Maintenance Crew #7 ***Addition to Fleet***	-	139,900	-	-	-	-
Water Distribution	Truck for Distribution Maintenance Crew #7 ***Addition to Fleet***	-	75,800	-	-	-	-
Wastewater Collection	Replace 2012 Ford F-150 Regular Cab - Addition of 4WD Asset # 13520	-	56,300	-	-	-	-
Water Distribution	Replace 2016 Ford F-150 Regular Cab - Addition of 4WD Asset # 14288	-	56,300	-	-	-	-
Water Distribution	Trailer for Backhoe for Distribution Maintenance Crew #7 ***Addition to Fleet***	-	14,600	-	-	-	-
Wastewater Collection	Standard Van and Manhole Scanner for Collection Maintenance Crew #4 I&I ***Addition to Fleet***	-	-	316,900	-	-	-
Wastewater Collection	Replace 2003 SewerCo Trailer Jet Asset # 11621	-	-	106,750	-	-	-
Water Distribution	Replace 2015 Caterpillar Mini-Excavator Asset # 14147	-	-	67,800	-	-	-
Metering	Vehicle for Meter Technician I ***Addition to Fleet***	-	-	52,200	-	-	-

CAPITAL SUMMARY - WATER & WASTEWATER FUND

Department	Project	2023/2024 PROPOSED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget	2028/2029 FORECASTED Budget
Water Distribution	Replace 2016 Ford F-150 Regular Cab Asset # 14287	-	-	52,200	-	-	-
Water Treatment Plant	Replace 2012 John Deere Gator Utility Vehicle Asset #13538	-	-	38,000	-	-	-
PW Admin	Additional Admin Vehicle ***Addition to Fleet***	-	-	33,100	-	-	-
Water Distribution / Wastewater Collection	Additional Vector Truck ***Addition to Fleet***	-	-	-	604,400	-	-
Wastewater Collection	Replace 2011 Freightliner Vector Truck Asset # 13377 & # 13377-967	-	-	-	580,900	-	-
Water Treatment Plant	Membrane Module Replacement (2 Racks)	-	-	-	400,000	-	-
Wastewater Collection	Replace 2012 Caterpillar Backhoe Asset # 13497	-	-	-	156,800	-	-
Water Distribution	Backhoe for Distribution Maintenance Crew #8 ***Addition to Fleet***	-	-	-	156,800	-	-
Wastewater Collection	Replace 2013 Freightliner Business Class Asset # 13528	-	-	-	145,600	-	-
Water Distribution	Dump Truck for Distribution Maintenance Crew #8 ***Addition to Fleet***	-	-	-	145,600	-	-
Water Treatment Plant	Security Improvements	-	-	-	100,000	-	-
Water Distribution	Vehicle for Distribution Maintenance Crew #8 ***Addition to Fleet***	-	-	-	86,300	-	-
Water Treatment Plant	Pickup Truck for New Water Operators (Maintenance) ***Addition to Fleet***	-	-	-	75,700	-	-
Water Treatment Plant	Replace 2012 John Deere Gator Utility Vehicle Asset # 13537	-	-	-	18,300	-	-
Water Distribution	Backhoe Trailer for Distribution Maintenance Crew #8 ***Addition to Fleet***	-	-	-	15,200	-	-
Wastewater Collection	Backhoe for Collection Maintenance Crew #6 ***Addition to Fleet***	-	-	-	-	159,900	-
Water Distribution	Backhoe for Distribution Maintenance Crew #9 ***Addition to Fleet***	-	-	-	-	159,900	-
Water Treatment Plant	Conventional Filter Bed Coverings	-	-	-	-	150,000	-
Wastewater Collection	Dump Truck for Collection Maintenance Crew #6 ***Addition to Fleet***	-	-	-	-	148,500	-

CAPITAL SUMMARY - WATER & WASTEWATER FUND

Department	Project	2023/2024 PROPOSED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget	2028/2029 FORECASTED Budget
Water Distribution	Dump Truck for Distribution Maintenance Crew #9 ***Addition to Fleet***	-	-	-	-	148,500	-
Wastewater Collection	Vehicle for Collection Maintenance Crew #6	-	-	-	-	82,800	-
Wastewater Collection	Replace 2017 Ford F-350 Super Crew Cab Asset # 14541	-	-	-	-	82,800	-
Water Distribution	Truck for Distribution Maintenance Crew #9 ***Addition to Fleet***	-	-	-	-	82,800	-
Environmental Programs	Vehicle For Environmental Programs Tech	-	-	-	-	58,000	-
Environmental Programs	Replace 2013 Ford F-150 Regular Cab Asset # 13838	-	-	-	-	55,300	-
Metering	Vehicle for Meter Technician I ***Addition to Fleet***	-	-	-	-	55,300	-
Water Distribution	Replace 2008 Air Compressor Asset # 12921	-	-	-	-	29,000	-
Wastewater Collection	Backhoe Trailer for Collection Maintenance Crew #6 ***Addition to Fleet***	-	-	-	-	24,300	-
Water Distribution	Backhoe Trailer for Distribution Maintenance Crew #9 ***Addition to Fleet***	-	-	-	-	15,500	-
Water Distribution	Replace 2012 Wanco Arrow Board Asset # 13493	-	-	-	-	10,000	-
Water Treatment Plant	Conventional Plant Pipe Gallery Rehabilitation	-	-	-	-	-	250,000
Wastewater Collection	Backhoe for Collection Maintenance Crew #7 ***Addition to Fleet***	-	-	-	-	-	163,100
Wastewater Collection	Dump Truck for Collection Maintenance Crew #7 ***Addition to Fleet***	-	-	-	-	-	151,500
Wastewater Collection	Replace 2013 Sewer Trailer Jet Asset # 13540	-	-	-	-	-	116,750
Wastewater Collection	Vehicle for Collection Maintenance Crew #7 ***Addition to Fleet***	-	-	-	-	-	85,300
Water Distribution	***Addition to Fleet***	-	-	-	-	-	80,000
Water Distribution	Vehicle for Leak Detection Crew ***Addition to Fleet***	-	-	-	-	-	80,000
Wastewater Collection	Replace 2012 Caterpillar Mini-Excavator Asset # 14148	-	-	-	-	-	71,900

CAPITAL SUMMARY - WATER & WASTEWATER FUND

Department	Project	2023/2024 PROPOSED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget	2028/2029 FORECASTED Budget
Water Distribution / Wastewater Collection	Vehicle for Heavy Duty Truck Tech I ***Addition to Fleet***	-	-	-	-	-	57,000
Wastewater Collection	Backhoe Trailer for Collection Maintenance Crew #7 ***Addition to Fleet***	-	-	-	-	-	24,800
Total Capital		\$ 1,866,250	\$ 1,989,400	\$ 1,062,950	\$ 3,081,600	\$ 1,958,600	\$ 1,176,350



PERSONNEL SUMMARY - WATER & WASTEWATER FUND

Department	Full Time			Part Time			Total F.T.E			2024 vs 2023 Increase/ (Decrease)
	Actual 2022	Actual 2023	Budget 2024	Actual 2022	Actual 2023	Budget 2024	Actual 2022	Actual 2023	Budget 2024	
UTILITY ENTERPRISE FUND										
ENVIRONMENTAL PROGRAMS	4.00	4.00	5.00 ³	-	-	-	4.00	4.00	5.00	1.00
METERING	8.00	8.00	9.00 ⁴	-	-	-	8.00	8.00	9.00	1.00
PUBLIC WORKS ADMINISTRATION	6.81	6.81	5.50 ⁵	-	-	-	6.81	6.81	5.50	(1.31)
PURCHASING	1.00	1.00	1.00	0.38	0.38	0.38	1.38	1.38	1.38	-
UTILITY BUSINESS OFFICE	10.00	10.00	11.00 ⁶	0.63	0.63	0.63	10.63	10.63	11.63	1.00
WASTEWATER COLLECTION	32.00	33.50 ¹	36.50 ⁷	-	-	-	32.00	33.50	36.50	3.00
WASTEWATER TREATMENT	-	-	-	-	-	-	-	-	-	-
WATER DISTRIBUTION	32.75	34.25 ¹	31.25 ⁷	-	-	-	32.75	34.25	31.25	(3.00)
WATER TREATMENT	23.00	24.00 ²	26.00 ⁸	-	-	-	23.00	24.00	26.00	2.00
UTILITY ENT FUND TOTAL (F.T.E.)	117.56	121.56	125.25	1.01	1.01	1.01	118.57	122.57	126.26	3.69

1 - In FY 2023, a Concrete Crew was added, consisting of a Crew Leader II - Streets, Foreman II - Streets, Equipment Operator II - Streets, Equipment Operator I - Streets, and a Maintenance Worker - Streets. Funding allocation for the crew is split as follows: 40% Streets, 20% Drainage, 20% Wastewater, and 20% Water Distribution. In addition, an Administrative Assistant II position was be authorized and funding associated to this position. This position is split funded - 50% Wastewater and 50% Water Distribution.

2 - In FY 2023, a Treatment Plant Services Manager was authorized and funded.

3 - In FY 2024, one Environmental Programs Tech I position will be authorized and funded.

4 - In FY 2024, one Meter Technician I position will be authorized and funded.

5 - In FY2024, funding allocations for the following positions will change:

- * City Engineer from 34% Engineering, 33% Drainage, 33% PW Admin to 70% Engineering and 30% PW Admin;
- * Deputy City Engineer from 40% Engineering, 20% Drainage, 40% PW Admin to 50% Engineering and 50% PW Admin;
- * Director of Public Works from 10% Engineering, 20% Drainage, 70% PW Admin to 45% Engineering, 10% Drainage, and 45% PW Admin;
- * Two GIS Analysts from 40% Information Technology, 20% Drainage, 40% PW Admin to 100% Information Technology;
- * GIS Technician from 40% Information Technology, 30% Drainage, 30% PW Admin to 100% Information Technology;
- * Senior Project Engineer from 34% Engineering, 33% Drainage, and 33% PW Admin to 50% Engineering and 50% PW Admin;
- * Senior Project Engineer position from 20% Engineering, 10% Drainage, 25% MCIP Bond Funds, 20% PW Admin, 25% Utility Revenue Bonds to 50% MCIP Bond Funds and 50% Utility Revenue Bonds.

6 - In FY 2024, the following reorganizational changes will occur:

- * Collections Coordinator to Cash Control Coordinator,
- * Customer Service Representative I positions to Customer Care Specialists,
- * One Customer Service Representative II position to Utility Billing Coordinator,
- * One Customer Service Representative II to Utility Billing Specialist, and
- * One Customer Services Representative II to Metering Services Coordinator.

In addition, one Customer Care Coordinator position will be added.

7 - In FY 2024, three Utility Technician positions will be moved from Water Distribution to Wastewater Collection.

8 - In FY 2024, two Water Operator positions will be authorized and funded.

PERSONNEL SUMMARY - WATER & WASTEWATER FUND

Department	Total F.T.E				
	Forecasted 2025	Forecasted 2026	Forecasted 2027	Forecasted 2028	Forecasted 2029
UTILITY ENTERPRISE FUND					
ENVIRONMENTAL PROGRAMS	5.00	5.00	6.00 ¹³	7.00 ¹⁷	7.00
METERING	9.00	10.00 ¹¹	10.00	11.00 ¹⁸	11.00
PUBLIC WORKS ADMINISTRATION	5.50	5.50	5.50	5.50	5.50
PURCHASING	1.38	1.38	1.38	1.38	1.38
UTILITY BUSINESS OFFICE	13.63 ⁹	13.63	14.63 ¹⁴	14.63	15.63 ⁻²¹
WASTEWATER COLLECTION	36.50	38.50 ¹²	38.50	42.50 ¹⁹	46.00 ^{-22, 24}
WASTEWATER TREATMENT	-	-	-	-	-
WATER DISTRIBUTION	34.25 ⁻¹⁰	34.25	37.25 ¹⁵	41.25 ²⁰	43.75 ^{23, 24}
WATER TREATMENT	26.00	26.00	28.00 ¹⁶	28.00	28.00
UTILITY ENT FUND TOTAL (F.T.E.)	131.26	134.26	141.26	151.26	158.26

9 - In FY 2025, two Customer Care Specialist positions will be authorized and funded.

10 - In FY 2025, the following positions will be authorized and funded - one Crew Leader II, one Utility Technician II, and one Utility Technician I.

11 - In FY 2026, one Meter Technician I position will be authorized and funded.

12 - In FY 2026, one Utility Technician I and one Utility Technician II positions will be authorized and funded.

13 - In FY 2027, one Administrative Assistant I position will be authorized and funded.

14 - In FY 2027, one Utility Billing Specialist position will be authorized and funded.

15 - In FY 2027, the following positions will be authorized and funded - one Crew Leader II, one Utility Technician II, and one Utility Technician I.

16 - In FY 2027, two Water Operator I positions will be authorized and funded.

17 - In FY 2028, one Environmental Programs Tech I position will be authorized and funded.

18 - In FY 2028, one Meter Technician I position will be authorized and funded.

19 - In FY 2028, the following positions will be authorized and funded - one Foreman II, one Crew Leader II, one Utility Technician II, and one Utility Technician I.

20 - In FY 2028, the following positions will be authorized and funded - one Foreman II, one Crew Leader II, one Utility Technician II and one Utility Technician I.

21 - In FY 2029, one Customer Care Specialist position will be authorized and funded.

22 - In FY 2029, the following positions will be authorized and funded - one Crew Leader II, one Utility Technician II, and one Utility Technician I.

23 - In FY 2029, one Utility Technician II and one Utility Technician I will be authorized and funded.

24 - In FY 2029, one Heavy Duty Truck Technician I position will be authorized and funded. This position will be funding 50% Water Distribution and 50% Wastewater.

FINANCIAL SUMMARY - REINVESTMENT ZONE NO. 1 FUND

	Actual		FY 2023 AMENDED Budget ⁽¹⁾	FY 2024 PROPOSED Budget ⁽¹⁾	+(-)
	09/30/21	09/30/22			
Revenues:					
Taxes	\$ 19,212,894	\$ 20,074,444	\$ 23,642,139	\$ 26,602,968	\$ 2,960,829
Intergovernmental	50,000	50,000	50,000	5,050,000	5,000,000
Licenses and permits	177,230	215,364	150,000	150,000	-
Interest and other	608,719	950,058	870,000	5,520,000	4,650,000
Total revenues	20,048,843	21,289,866	24,712,139	37,322,968	12,610,829
Expenditures:					
Current:					
General government	3,439,418	3,946,263	5,830,601	4,532,996	(1,297,605)
TEDC land purchases	10,853,125	4,740,000	-	-	-
Capital outlay	14,626,605	34,972,840	125,038,078	25,805,000	(99,233,078)
Debt service:					
Principal retirement	5,130,000	5,315,000	4,195,000	4,350,000	155,000
Interest and fiscal charges	1,873,226	3,477,800	5,491,898	7,321,943	1,830,045
Issuance cost - bonds	988,239	215,540	-	-	-
Total expenditures	36,910,613	52,667,443	140,555,577	42,009,939	(98,545,638)
Excess (deficiency) of revenues over expenditures	(16,861,770)	(31,377,577)	(115,843,438)	(4,686,971)	111,156,467
Other financing sources (uses):					
Bond proceeds	44,615,000	52,705,000	40,000,000	-	(40,000,000)
Original issues premium	4,763,431	2,984,705	-	-	-
Bond discount	(292,794)	(467,202)	-	-	-
Total other financing sources (uses)	49,085,637	55,222,503	40,000,000	-	(40,000,000)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	32,223,867	23,844,926	(75,843,438)	(4,686,971)	71,156,467
Fund balance, beginning of year	32,164,626	64,388,493	88,233,419	12,389,981	(75,843,438)
Fund balance, end of year	\$ 64,388,493	\$ 88,233,419	\$ 12,389,981	\$ 7,703,010	\$ (4,686,971)
Allocation of Fund Balance, end of year:					
Reserved for Debt Service	\$ 5,383,388	\$ 5,383,388	\$ 5,383,388	\$ 5,383,388	
	\$ 5,383,388	\$ 5,383,388	\$ 5,383,388	\$ 5,383,388	

(1) - As amended in the Financing Plan approved by the Reinvestment Board on 03/23/23 and Council on 04/20/23.

FINANCIAL SUMMARY - REINVESTMENT ZONE NO. 1 FUND

	FY 2025 FORECASTED Budget ⁽¹⁾	FY 2026 FORECASTED Budget ⁽¹⁾	FY 2027 FORECASTED Budget ⁽¹⁾	FY 2028 FORECASTED Budget ⁽¹⁾	FY 2029 FORECASTED Budget ⁽¹⁾
Revenues:					
Taxes	\$ 34,509,358	\$ 38,546,582	\$ 48,544,166	\$ 49,093,193	\$ 56,064,796
Intergovernmental	50,000	50,000	50,000	50,000	-
Licenses and permits	150,000	150,000	150,000	150,000	150,000
Interest and other	420,000	320,000	120,000	120,000	120,000
Total revenues	35,129,358	39,066,582	48,864,166	49,413,193	56,334,796
Expenditures:					
Current:					
General government	4,659,916	4,785,628	5,832,692	5,942,188	6,057,159
TEDC land purchases	-	-	-	-	-
Capital outlay	17,212,422	20,377,422	30,017,422	29,035,000	37,500,000
Debt service:					
Principal retirement	5,195,000	6,045,000	7,235,000	7,505,000	7,785,000
Interest and fiscal charges	7,067,698	6,908,730	6,706,902	6,440,734	6,157,751
Issuance cost - bonds	-	-	-	-	-
Total expenditures	34,135,036	38,116,780	49,792,016	48,922,922	57,499,910
Excess (deficiency) of revenues over expenditures	994,322	949,802	(927,850)	490,271	(1,165,114)
Other financing sources (uses):					
Bond proceeds	-	-	-	-	-
Original issues premium	-	-	-	-	-
Bond discount	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	994,322	949,802	(927,850)	490,271	(1,165,114)
Fund balance, beginning of year	7,703,010	8,697,332	9,647,134	8,719,284	9,209,555
Fund balance, end of year	\$ 8,697,332	\$ 9,647,134	\$ 8,719,284	\$ 9,209,555	\$ 8,044,441
Allocation of Fund Balance, end of year:					
Reserved for Debt Service	\$ 5,383,388	\$ 5,383,388	\$ 5,383,388	\$ 5,383,388	\$ 5,383,388
	\$ 5,383,388	\$ 5,383,388	\$ 5,383,388	\$ 5,383,388	\$ 5,383,388

CAPITAL SUMMARY - REINVESTMENT ZONE NO. 1 FUND

Department	Project	2022/2023 ADOPTED Budget	2023/2024 FORECASTED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget
Reinvestment Zone	Central and Adams Corridor Land Acquisition	\$ 1,400,000	\$ -	\$ -	\$ -	\$ -	\$ -
Reinvestment Zone	1st Street Parking Garage & Underground Electric Utilities	1,100,000	-	-	-	-	-
Reinvestment Zone	Old Howard Road Improvements	880,000	-	-	-	-	-
Reinvestment Zone	Veteran's Memorial Blvd. Phase II	700,300	10,450,000	-	-	-	-
Reinvestment Zone	Santa Fe Community Market	350,000	3,500,000	-	-	-	-
Reinvestment Zone	3rd Street Pedestrian Facilities and Landscaping	310,000	-	4,860,000	-	-	-
Reinvestment Zone	Rail Maintenance	200,000	200,000	200,000	200,000	200,000	200,000
Reinvestment Zone	Airport RAMP Grant	100,000	100,000	100,000	100,000	100,000	100,000
Reinvestment Zone	Road/Signage Maintenance	100,000	100,000	100,000	100,000	100,000	100,000
Reinvestment Zone	T Hangar Ramp Rehabilitation NPE Grant Match	60,000	-	-	-	-	-
Reinvestment Zone	Taxiway D Improvements Grant Match	25,000	200,000	-	-	-	-
Reinvestment Zone	Old Howard Road Improvements	-	3,870,000	-	-	-	-
Reinvestment Zone	Bell County Annex	-	2,000,000	2,000,000	2,000,000	-	-
Reinvestment Zone	Infrastructure Improvements - Synergy Park	-	1,602,422	1,602,422	1,602,422	-	-
Reinvestment Zone	TISD/Travis Middle School	-	1,200,000	-	-	-	-

CAPITAL SUMMARY - REINVESTMENT ZONE NO. 1 FUND

Department	Project	2022/2023 ADOPTED Budget	2023/2024 FORECASTED Budget	2024/2025 FORECASTED Budget	2025/2026 FORECASTED Budget	2026/2027 FORECASTED Budget	2027/2028 FORECASTED Budget
Reinvestment Zone	Rail Backage Road (N-S) GST Tract	-	-	2,325,000	-	-	-
Reinvestment Zone	South Temple Transmission Line A (WTP to GST)	-	-	550,000	1,270,000	9,730,000	-
Reinvestment Zone	Downtown Corridor Enhancement - Hawn Hotel	-	-	200,000	200,000	200,000	200,000
Reinvestment Zone	South Temple Pump Station & Ground Storage Tank	-	-	-	6,615,000	-	-
Reinvestment Zone	Public Improvements	-	-	-	3,500,000	5,000,000	6,000,000
Reinvestment Zone	South Temple Transmission Line B (GST to Lorraine)	-	-	-	2,100,000	-	10,800,000
Reinvestment Zone	Crestview - Henderson to 24th Street	-	-	-	1,725,000	-	-
Reinvestment Zone	East Outer Loop (Gun Club Road to Lorraine Drive) Compliance Design	-	-	-	690,000	-	-
Reinvestment Zone	Avenue C from Main Street to 24th Street	-	-	-	-	7,200,000	-
Reinvestment Zone	24th Street - Avenue C to Central Street	-	-	-	-	2,935,000	-
Reinvestment Zone	Art District	-	-	-	-	1,500,000	10,000,000
	Total Capital	\$ 5,225,300	\$ 24,222,422	\$ 17,212,422	\$ 20,102,422	\$ 26,965,000	\$ 27,400,000

FINANCIAL SUMMARY - TEMPLE REVITALIZATION CORPORATION

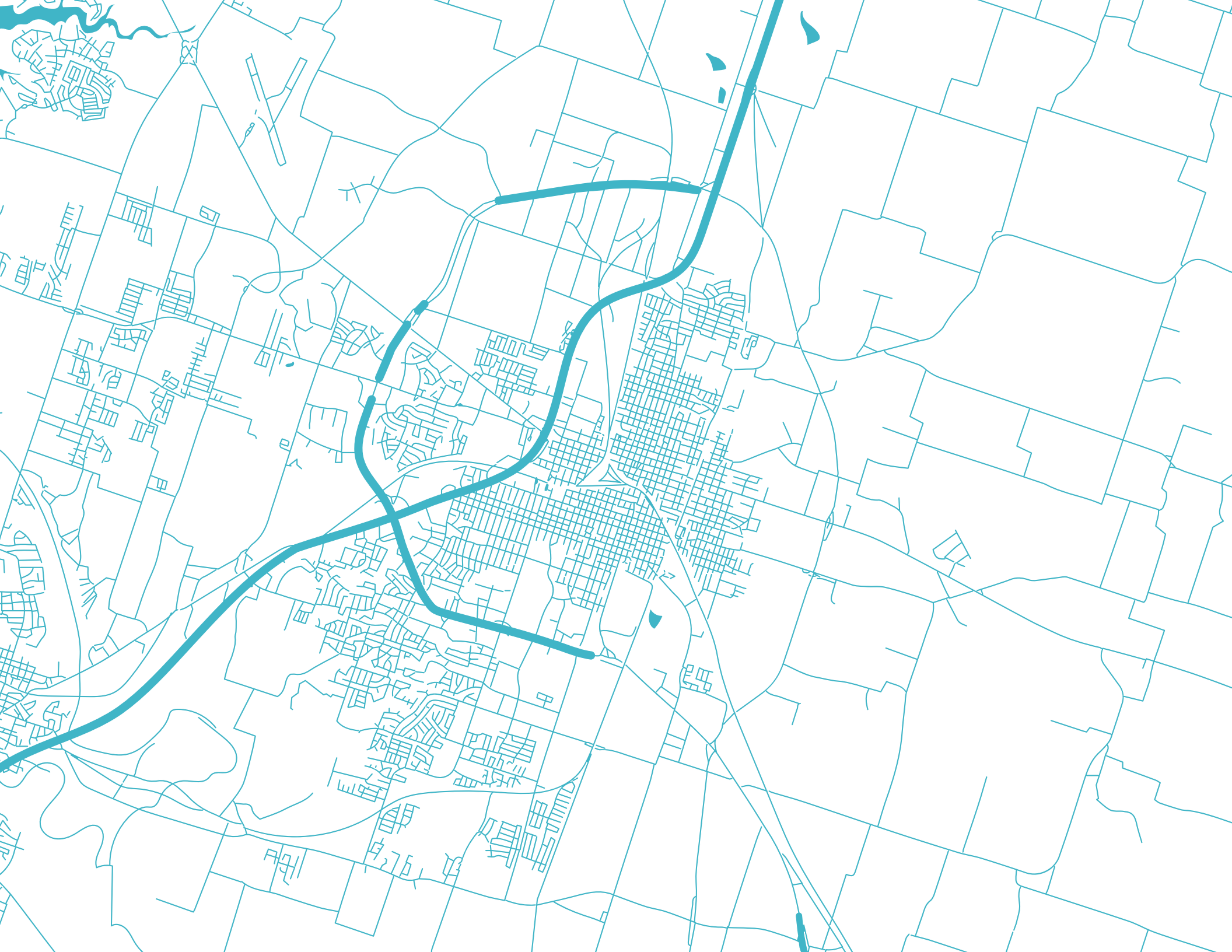
	Actual		FY 2023 AMENDED Budget @ 03/31/23	FY 2024 PROPOSED Budget	+(-)
	09/30/21	09/30/22 ⁽¹⁾			
Revenues:					
City of Temple - Contributed Capital, Land	\$ -	\$ 138,282	\$ -	\$ -	\$ -
Total revenues	-	138,282	-	-	-
Expenditures:					
Supplies	-	-	-	5,200	5,200
Other services	-	-	3,000	3,600	600
Contracted services	-	7,325	123,200	285,000	161,800
Capital outlay	-	138,282	307,200	50,000	(257,200)
Total expenditures	\$ -	\$ 145,607	433,400	343,800	(94,800)
Excess (deficiency) of revenues over expenditures	-	(7,325)	(433,400)	(343,800)	94,800
Other financing sources:					
Transfers in - General Fund	-	35,000	433,400	343,800	(89,600)
Total other financing sources	-	35,000	433,400	343,800	(89,600)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	-	27,675	-	-	-
Fund balance, beginning of year	-	-	27,675	27,675	-
Fund balance, end of year	\$ -	\$ 27,675	\$ 27,675	\$ 27,675	\$ -
Total Temple Revitalization Corporation Expenditures - By Category					
Operations	\$ -	\$ 7,325	\$ 126,200	\$ 293,800	\$ 167,600
Capital outlay	-	138,282	307,200	50,000	(257,200)
Fund Total	\$ -	\$ 145,607	\$ 433,400	\$ 343,800	\$ (89,600)

(1) - The Temple Revitalization Corporation (TRC) was established during FY 2022.

FINANCIAL SUMMARY - TEMPLE REVITALIZATION CORPORATION

	FY 2025 FORECASTED Budget	FY 2026 FORECASTED Budget	FY 2027 FORECASTED Budget	FY 2028 FORECASTED Budget	FY 2029 FORECASTED Budget
Revenues:					
City of Temple - Contributed Capital, Land	\$ -	\$ -	\$ -	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:					
Supplies	5,200	5,200	5,200	5,200	5,200
Other services	3,600	3,600	3,600	3,600	3,600
Contracted services	185,500	85,500	86,000	86,000	86,000
Capital outlay	-	-	-	-	-
Total expenditures	<u>194,300</u>	<u>94,300</u>	<u>94,800</u>	<u>94,800</u>	<u>94,800</u>
Excess (deficiency) of revenues over expenditures	<u>(194,300)</u>	<u>(94,300)</u>	<u>(94,800)</u>	<u>(94,800)</u>	<u>(94,800)</u>
Other financing sources:					
Transfers in - General Fund	194,300	94,300	94,800	94,800	94,800
Total other financing sources	<u>194,300</u>	<u>94,300</u>	<u>94,800</u>	<u>94,800</u>	<u>94,800</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	-	-	-	-	-
Fund balance, beginning of year	27,675	27,675	27,675	27,675	27,675
Fund balance, end of year	<u>\$ 27,675</u>	<u>\$ 27,675</u>	<u>\$ 27,675</u>	<u>\$ 27,675</u>	<u>\$ 27,675</u>

Total Temple Revitalization Corporation Expenditures - By Category					
Operations	\$ 194,300	\$ 94,300	\$ 94,800	\$ 94,800	\$ 94,800
Capital outlay	-	-	-	-	-
Fund Total	<u>\$ 194,300</u>	<u>\$ 94,300</u>	<u>\$ 94,800</u>	<u>\$ 94,800</u>	<u>\$ 94,800</u>



ANNUAL BUDGET



ANNUAL BUDGET

The Annual Budget provides the resources necessary to carry out the City’s plan for providing the services, facilities, and infrastructure that help make Temple a place you love to call home. The Annual Budget is more than a spending plan; it is the way the City operationalizes our Strategic Plan, which reflects the needs and input of the community and priorities of City Council.

The development of the Annual Budget is a task of primary importance for the City Manager and the City Council. The budget is the most important working and planning tool used by the City to determine and fund the desired levels of services and infrastructure investment determined by the City Council to be necessary for the community.

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

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

The focus of the FY 2024 Proposed Budget is on enhancing our service levels while responding to the growth of our community and doing so in a way that maintains the financial health of the City. This budget reflects a fiscally responsible approach to improving the City’s infrastructure and maintaining quality City services to a growing population.

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

For fiscal year 2024, the Budget totals \$261,681,244 for all funds. This Annual Budget has been developed with the goal of providing a wide range of high-quality services while maintaining fiscal soundness as the foundation of all that we do. The Budget is based on a property tax rate of 61.30¢ per \$100 valuation; this rate reflects no change from the current FY 2023 tax rate.

FINANCIAL HIGHLIGHTS

The FY 2024 Budget allocates resources based on the five focus areas identified in the Strategic Plan:



HIGH-PERFORMING ORGANIZATION

\$22,789,425



COMMUNICATION & COLLABORATION

\$2,571,222



PLACES & SPACES

\$26,217,308



PUBLIC SAFETY

\$49,274,641



SMART GROWTH

\$160,828,649

FINANCIAL HIGHLIGHTS

General Fund Revenues

Total revenues for the FY 2024 General Fund Proposed Budget are presented at \$117,613,065 an increase of 13.85% as compared to the FY 2023 Adopted Budget. The three largest sources of revenue for the General Fund are sales tax, property tax, and solid waste charges.

Property Tax

In the FY 2024 Proposed Budget, property tax accounts for 20.98% of the General Fund budgeted revenues and is the second largest revenue source of the General Fund. The Proposed Budget is based on a property tax rate of 61.30¢ per \$100 valuation; this rate reflects no change from the current FY 2023 tax rate.

This rate is based on a preliminary appraised value of \$8,782,322,500 (net taxable value not adjusted for frozen values). The tax rate is comprised of two components, the Maintenance and Operations rate (M&O) and the Interest and Sinking rate (I&S). This year's tax rate is at 27.38¢ for the M&O rate and 33.92¢ for the I&S rate.

Sales Tax

While much attention is focused on the property tax rate number, our single largest source of revenue for the General Fund continues to be sales tax revenue. In the FY 2024 Proposed Budget, sales tax is projected to account for 33.33% of the General Fund budgeted revenues.

The FY 2024 Proposed Budget estimates \$39,195,000 in sales tax revenue, a 17.00% increase in sales tax revenue over budgeted FY 2023 sales tax revenue (or 8.04% greater than actual forecasted FY 2023 revenue).

Solid Waste Rates

Charges associated with solid waste services represent the third largest source of revenue for the General Fund and are projected to account for 13.52% of total General Fund revenues. \$15,906,877 in solid waste revenue is projected for FY 2024, representing a 0.69% increase from the FY 2023 solid waste revenue adopted budget of \$15,798,031.



General Fund Expenditures

Total expenditures for the FY 2024 General Fund Proposed Budget are presented at \$122,622,215, an increase of 13.94% compared to the FY 2023 Adopted Budget.

FINANCIAL HIGHLIGHTS

Water and Wastewater Fund

Total revenues for the FY 2024 Water and Wastewater Fund Proposed Budget are presented at \$58,767,622, an increase of 8.42% compared to the FY 2023 Adopted Budget. Total expenditures for the FY 2024 Water and Wastewater Fund Proposed Budget are presented at \$58,767,622, an increase of 8.42% compared to the FY 2023 Adopted Budget. A rate adjustment of approximately 7.00% is being proposed for water rates, as well as an approximate 11.50% rate adjustment for wastewater rates.



Hotel/Motel Tax Fund

Total revenues for the Hotel/Motel Fund Proposed Budget are presented at \$3,404,376, an increase of 21.45% compared to the FY 2023 Adopted Budget. 13.06% of the Hotel/Motel revenues are from the operations of the Frank Mayborn Center. Expenditures for the Hotel/Motel Fund Budget are presented at \$3,404,376, an increase of 14.31% compared to the FY 2023 Adopted Budget.

Federal and State Grant Fund

Total revenues and expenditures for Federal and State Grant Fund Proposed Budget are presented at \$778,505, an increase of 14.02% compared to the FY 2023 Adopted Budget. Total revenues include the award of the Community Development Block Grant (CDBG) and the anticipated award of \$104,099 for the Crisis Assistance grant.

The allocation of CDBG funds are as follows:

Homelessness & Mental Health Program	\$273,532
General Administration	\$134,881
Housing Improvement Program	\$134,588
Neighborhood Revitalization Program	\$91,405
Projects	\$40,000

Drainage Fund

Total revenues and expenditures are presented at \$3,183,907, a 3.98% increase from prior year. These revenues are based on rates that remain unchanged from current year.

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

	General Fund	SPECIAL REVENUE FUNDS					Debt Service Fund	Water/Wastewater Enterprise Fund	Total All Funds
		Hotel/Motel Fund	Fed/State Grant Fund	Drainage Fund	Reinvestment Zone No. 1 ⁽¹⁾	Temple Revitalization Corp. ⁽²⁾			
BEGINNING FUND BALANCE /									
NET POSITION 10/01/23	\$ 32,242,217	\$ 2,087,349	\$ -	\$ 1,928,451	\$ 12,389,981	\$ 27,675	\$ 167,093	\$ 133,333,719	\$ 182,176,485
REVENUES:									
Taxes	\$ 64,173,421	\$ 2,803,176	\$ -	\$ -	\$ 26,602,968	\$ -	\$ 25,776,845	\$ -	\$ 119,356,410
Water and wastewater revenue	-	-	-	-	-	-	-	55,918,272	55,918,272
Drainage fees	-	-	-	3,048,907	-	-	-	-	3,048,907
Franchise fees	9,248,381	-	-	-	-	-	-	-	9,248,381
Licenses and permits	1,147,100	-	-	-	150,000	-	-	-	1,297,100
Intergovernmental	42,000	-	778,505	-	5,050,000	-	1,348,047	-	7,218,552
Charges for services	37,686,352	501,200	-	-	-	-	-	-	38,187,552
Fines	1,365,995	-	-	-	-	-	-	-	1,365,995
Interest and other	3,615,506	100,000	-	135,000	5,520,000	-	431,200	2,849,350	12,651,056
TOTAL REVENUES	117,278,755	3,404,376	778,505	3,183,907	37,322,968	-	27,556,092	58,767,622	248,292,225
TOTAL AVAILABLE RESOURCES									
	\$ 149,520,972	\$ 5,491,725	\$ 778,505	\$ 5,112,358	\$ 49,712,949	\$ 27,675	\$ 27,723,185	\$ 192,101,341	\$ 430,468,710
EXPENDITURES:									
Personnel services	\$ 77,966,907	\$ 1,822,576	\$ 331,320	\$ 1,387,627	\$ -	\$ -	\$ -	\$ 10,056,403	\$ 91,564,833
Operations	37,345,329	1,247,631	447,185	378,630	4,532,996	293,800	-	25,469,762	69,715,333
Capital	4,429,150	245,500	-	16,900	25,805,000	50,000	-	1,866,250	32,412,800
Contingency	322,285	17,967	-	285,583	-	-	-	51,181	677,016
Debt service	48,365	3,150	-	-	11,671,943	-	30,570,880	21,324,026	63,618,364
TOTAL EXPENDITURES	\$ 120,112,036	\$ 3,336,824	\$ 778,505	\$ 2,068,740	\$ 42,009,939	\$ 343,800	\$ 30,570,880	\$ 58,767,622	\$ 257,988,346
OTHER FINANCING SOURCES (USES):									
Transfers in	\$ 334,310	\$ -	\$ -	\$ -	\$ -	\$ 343,800	\$ 3,014,788	\$ -	\$ 3,692,898
Transfers (out)	(2,510,179)	(67,552)	-	(1,115,167)	-	-	-	-	(3,692,898)
	\$ (2,175,869)	\$ (67,552)	\$ -	\$ (1,115,167)	\$ -	\$ 343,800	\$ 3,014,788	\$ -	\$ -
ENDING FUND BALANCE /									
NET POSITION 09/30/2024	\$ 27,233,067	\$ 2,087,349	\$ -	\$ 1,928,451	\$ 7,703,010	\$ 27,675	\$ 167,093	\$ 133,333,719	\$ 172,480,364

1 - As amended in the Financing Plan approved by the Reinvestment Board on 03/23/23 and Council on 04/20/23.

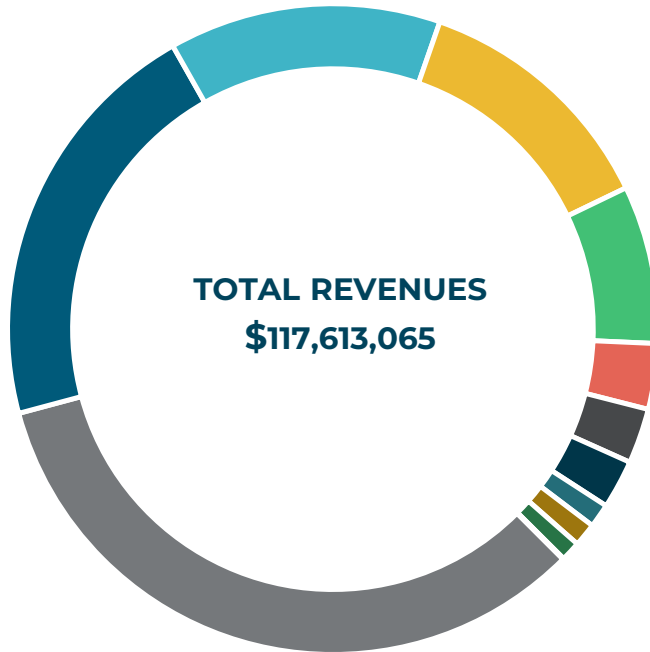
2 - Temple Revitalization Corporation (TRC) was established during FY 2022.

GENERAL FUND



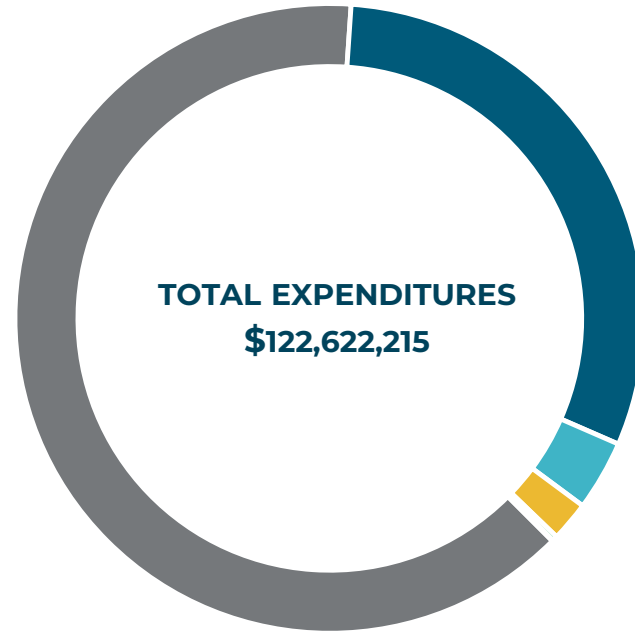
REVENUES & EXPENDITURES

GENERAL FUND REVENUES BY SOURCES



- Sales Tax - 33.33%
- Solid Waste - 13.52%
- Franchise Fees - 7.86%
- Waste Management - 2.74%
- Other Revenues/Sources - 1.18%
- Licenses & Permits - 0.98%
- Ad Valorem Tax - 20.98%
- Charges for Services - 12.52%
- Airport - 3.26%
- Interest Income - 2.43%
- Fines & Fees - 1.16%
- Intergovernmental Revenues - 0.04%

GENERAL FUND EXPENDITURES BY TYPE



- Personnel - 63.58%
- Operations - 30.46%
- Capital - 3.61%
- Transfers - 2.05%
- Contingency - 0.26%
- Debt Service - 0.04%

GENERAL FUND REVENUE DETAIL

REVENUE LINE ITEMS	Actual	AMENDED	FORECAST	PROPOSED
	2021-2022	Budget 2022-2023	2022-2023	Budget 2023-2024
Current AD Valorem	\$ 19,353,189	\$ 21,984,474	\$ 21,984,474	\$ 24,812,433
Discount Current Tax	(470,205)	(420,000)	(546,465)	(510,000)
Delinquent AD Valorem	40,958	224,331	72,000	253,188
Penalty and Interest - AD Valorem Taxes	195,631	125,000	138,000	125,000
TOTAL TAXES	\$ 19,119,573	\$ 21,913,805	\$ 21,648,009	\$ 24,680,621
Sales Tax	\$ 32,579,840	\$ 33,500,000	\$ 36,185,847	\$ 39,195,000
Mixed Beverage Tax	234,279	240,000	248,538	235,000
Occupation Taxes	43,815	45,000	46,700	46,000
Bingo Tax	20,096	16,000	16,800	16,800
TOTAL NON-PROPERTY TAXES	\$ 32,878,030	\$ 33,801,000	\$ 36,497,885	\$ 39,492,800
Electric Franchise	\$ 3,434,504	\$ 3,488,678	\$ 4,004,694	\$ 4,355,000
Gas Franchise	773,007	840,000	1,056,786	950,000
Telecommunications	183,180	165,000	173,062	165,000
Cable Television	708,755	675,000	661,400	650,000
Public Education Channel	120,830	110,000	110,000	105,000
Water & Wastewater Franchise Fee	2,333,357	2,710,262	2,710,262	2,938,381
Ambulance	111,346	120,000	90,200	85,000
TOTAL FRANCHISE FEES	\$ 7,664,979	\$ 8,108,940	\$ 8,806,404	\$ 9,248,381

GENERAL FUND REVENUE DETAIL

REVENUE LINE ITEMS	Actual 2021-2022	AMENDED Budget 2022-2023	FORECAST 2022-2023	PROPOSED Budget 2023-2024
Building Permit Fee	\$ 673,449	\$ 445,000	\$ 670,205	\$ 445,000
Electrical Permit Fee	57,869	45,600	61,610	45,600
Mechanical Permit Fee	33,627	27,200	25,000	25,000
Plumbing Permit Fee	177,991	160,500	203,801	150,500
Residential Permit Fee	427,137	415,069	252,000	275,000
Plan Review Fee	1,813	-	-	-
Fire Safety	28,975	28,200	40,228	30,000
Curb and Street Cuts	45,815	48,770	25,690	25,000
Other Permits - Fees	126,195	132,800	99,800	100,000
House Moving	165	-	-	-
Contractor Registration Licenses	30,880	28,160	28,480	27,000
Right-Of-Way Permit	250	-	-	-
Mobile Home Permit Fee	5,744	5,600	2,100	2,000
Alarm Permit Fee	23,470	28,550	22,341	22,000
TOTAL LICENSES AND PERMITS	\$ 1,633,380	\$ 1,365,449	\$ 1,431,255	\$ 1,147,100
Federal Grants	\$ 4,619	\$ 125,000	\$ -	\$ -
State Grants	347,040	12,500	12,500	-
Traffic Signal Reimbursement	42,000	42,000	42,000	42,000
TOTAL INTERGOVERNMENTAL REVENUES	\$ 393,659	\$ 179,500	\$ 54,500	\$ 42,000

GENERAL FUND REVENUE DETAIL

REVENUE LINE ITEMS	Actual 2021-2022	AMENDED Budget 2022-2023	FORECAST 2022-2023	PROPOSED Budget 2023-2024
Vital Statistics	\$ 147,166	\$ 140,000	\$ 148,000	\$ 140,000
Vital Statistics Preservation	10,013	-	10,640	-
Envelope/Miscellaneous Sales	297	-	-	-
Subdivision Fees	33,170	32,000	35,800	30,000
Water & Wastewater - Reimbursements	102,260	37,260	37,260	37,260
I.T. Services/Water-Wastewater	538,520	596,003	596,003	662,378
W&WW Contractual	4,900,050	5,691,550	5,691,550	6,170,600
Over/Under Account	1,752	-	-	100,000
TOTAL CHARGES FOR SERVICES - GENERAL GOVT.	\$ 5,733,228	\$ 6,496,813	\$ 6,519,253	\$ 7,140,238
Police Overtime	\$ 181,510	\$ 168,140	\$ 168,140	\$ 176,863
Police Revenue	743,631	847,240	847,240	972,760
Police Reports	13,267	9,000	11,125	9,000
Police Donations/Gifts	5,450	-	-	-
Dare Donations - Unrestricted	4,300	-	-	-
Firing Range - Rental Fee	1,160	1,400	1,400	1,400
OCU State Seized Funds	20,297	-	-	-
Police Training Schoole	1,065	-	-	-
County Fire Service	10,177	9,000	29,889	9,000
Fire Donations/Gifts	10,265	-	10,704	-
Fire Department Revenue	1,956	1,000	500	500
Fire Training Revenue	47,832	65,000	40,000	45,000
TOTAL CHARGES FOR SERVICES - PUBLIC SAFETY	\$ 1,040,910	\$ 1,100,780	\$ 1,108,998	\$ 1,214,523

GENERAL FUND REVENUE DETAIL

REVENUE LINE ITEMS	Actual 2021-2022	AMENDED Budget 2022-2023	FORECAST 2022-2023	PROPOSED Budget 2023-2024
CNG Sales	\$ 18,419	\$ 15,000	\$ 7,200	\$ -
Federal Motor Fuel Excise Tax Credit	78,820	88,434	55,549	-
W&WW Street Repair	178,242	125,000	158,200	140,000
Fleet Service Charges	84,321	90,000	82,800	80,000
TOTAL CHARGES FOR SERVICES - PUBLIC WORKS	\$ 359,802	\$ 318,434	\$ 303,749	\$ 220,000
Solid Waste - Residential	\$ 6,582,829	\$ 7,270,488	\$ 7,271,904	\$ 7,516,860
Solid Waste - Residential Recycling	459,347	399,000	214,200	300,000
Solid Waste - Commercial - Plastic	544,097	579,784	576,167	580,488
Solid Waste - Commercial - Sideload	420,529	449,193	445,900	449,244
Solid Waste - Commercial - Frontload	3,000,000	3,192,293	3,178,476	3,202,315
Solid Waste - Rolloff	3,180,480	3,356,243	3,311,633	3,336,470
Solid Waste - Recycling	148,229	130,000	161,068	160,000
Solid Waste - Special Pickup	120,731	78,030	67,300	70,000
Solid Waste - Other Recycling	427,978	212,000	126,000	110,000
Solid Waste - Other Charges	850	-	-	-
Solid Waste - Recycling Roll-Off	147,452	131,000	176,130	181,500
Waste Management Contract	755,445	743,106	786,921	826,267
Waste Management Surcharge	2,271,740	2,485,000	2,321,625	2,400,000
TOTAL CHARGES FOR SERVICES - SOLID WASTE	\$ 18,059,707	\$ 19,026,137	\$ 18,637,324	\$ 19,133,144

GENERAL FUND REVENUE DETAIL

REVENUE LINE ITEMS	Actual 2021-2022	AMENDED Budget 2022-2023	FORECAST 2022-2023	PROPOSED Budget 2023-2024
Library Fines	\$ 2,752	\$ 1,200	\$ 7,000	\$ 3,000
Lost Books	4,992	3,000	5,000	3,000
Library Memorials	250	-	-	-
User Fees/Parks Dept.	16,905	11,475	19,200	19,200
Football Entry Fees	-	3,468	-	-
Softball Entry Fees	42,399	32,640	34,500	36,000
Volleyball Entry Fees	8,599	15,300	10,000	10,500
Basketball Entry Fees	6,237	14,280	7,200	7,000
Soccer Entry Fees	5,057	5,610	5,600	5,600
Swimming Pool Fees	10,365	34,000	17,500	20,000
Sponsors - Railyard Music Fest	11,450	24,970	30,500	125,000
Tickets - Railyard Music Fest	-	98,838	74,175	800,000
Alcoholic Beverage (Beer) - Railyard Music Fest	-	46,818	8,682	10,000
Non-Alcoholic Beverage - Railyard Music Fest	-	728	-	-
Vendors - Railyard Music Fest	3,435	9,884	8,156	62,500
Merchandise Sales - Railyard Music Fest	-	780	-	75,000
Other Special Events Revenue - Tier 1 & Tier 2	-	16,236	1,400	254,870
Food Truck Plaza Rental	18,130	-	23,100	21,000
Corporate Games	28,307	30,600	32,000	32,000
Mayor's Fitness Council	10,000	10,000	10,000	10,000

GENERAL FUND REVENUE DETAIL

REVENUE LINE ITEMS	Actual	AMENDED	FORECAST	PROPOSED
	2021-2022	Budget 2022-2023	2022-2023	Budget 2023-2024
Facility Rental/P&R	120,569	91,800	105,000	105,000
Merchandise Sales	3,141	1,040	2,000	2,500
Recreation Membership Fees	26,030	24,480	27,000	27,000
Donations/Parks & Rec.	40,014	45,900	48,000	20,050
Special Events/Classes	408,630	630,000	445,000	475,000
Summit Rec - Memberships	282,355	250,000	257,000	257,000
Summit Rec - Facility Rental	1,520	1,500	3,200	2,500
Summit Rec - Classes	21,371	20,000	22,000	22,000
Summit Rec - Store Sales	535	-	300	200
Summit Concession Sales	7,144	3,264	7,500	7,500
Tennis Fees	47,367	25,000	55,000	55,000
Reinvestment Zone No. 1 Reimbursements	1,238,442	2,396,352	2,396,352	1,932,811
Lion's Junction Water Park - Admission	269,080	255,000	270,000	290,000
Lion's Junction Water Park - Facility Rental	-	26,520	15,000	15,000
Lion's Junction Water Park - Lion's Store Sales	132	3,060	3,000	3,000
Lion's Junction Water Park - Food & Beverage Sales	104,226	91,800	100,000	100,000
Lion's Junction Water Park - Junction Memberships	40,640	51,000	51,000	55,000
Lion's Locker Rentals	2,217	1,530	2,000	2,000
Lion's Catering Fee	-	255	-	-
Indoor Pool Rental	2,940	10,000	5,000	7,500
Indoor Pool Classes/Fees	89,180	45,000	55,000	55,000

GENERAL FUND REVENUE DETAIL

REVENUE LINE ITEMS	Actual 2021-2022	AMENDED Budget 2022-2023	FORECAST 2022-2023	PROPOSED Budget 2023-2024
Green Fees	352,224	272,000	360,000	330,000
Golf Tournaments	48,256	42,000	51,000	45,000
Golf Cart Fees	300,881	282,045	310,000	295,000
Golf Pro Shop Sales	84,945	75,750	90,000	85,000
Golf Driving Range	76,873	63,000	81,000	75,000
Golf Lessons	8,015	8,585	16,000	15,000
Other Golf Revenue	250	-	300	-
Golf Food Sales	74,433	67,000	81,000	75,000
Golf Non-Alcoholic Beverages	25,542	16,500	28,000	25,000
Golf Alcoholic Beverages	73,501	58,000	80,000	73,000
Junior Golf Program Donations	375	5,000	5,000	5,000
Golf Memberships	101,517	88,000	101,000	95,000
Hillcrest Cemetery - Plot Sales	60,832	20,000	45,000	45,000
Hillcrest Cemetery - Opening/Closing	11,100	8,400	8,200	8,200
Hillcrest Cemetery - Headstone Setting	5,450	750	3,200	3,200
Hillcrest Cemetery - Other	18,725	-	7,700	-
Crossroads Park - Field Rentals	27,270	40,800	25,000	27,000
Crossroads Park - Light Rentals	3,840	5,100	3,000	4,000
Crossroads Park - Concession Rentals	10,200	2,754	10,500	10,500
Crossroads Park - Concessionaire Revenues	1,675	3,745	1,600	1,750
Crossroads Park - Tennis Center	960	-	-	-
TOTAL CHARGES FOR SERVICES - CULTURE & REC	\$ 4,161,275	\$ 5,392,757	\$ 5,470,865	\$ 6,146,381

GENERAL FUND REVENUE DETAIL

REVENUE LINE ITEMS	Actual	AMENDED	FORECAST	PROPOSED
	2021-2022	Budget 2022-2023	2022-2023	Budget 2023-2024
AV Gas Sales	\$ 512,107	\$ 343,150	\$ 415,519	\$ 466,700
Oil	16,639	15,725	17,610	17,610
Jet Fuel Sales	3,220,807	2,285,925	3,265,882	3,390,700
Discount on AV Gas Sales	(24,444)	(20,914)	(21,378)	(23,250)
Discount Jet Sales	(572,320)	(690,923)	(625,500)	(626,295)
Merchandise Sales	698	-	-	-
Ramp and Tie Down	12,975	5,100	13,015	5,100
Warehouse/Hangar Rent	216,922	240,000	204,000	204,000
Fire Land Lease	12,458	12,458	12,458	12,458
Corporate Land Leases	29,787	22,193	22,193	22,193
Corporate Hangar Leases	175,379	165,000	179,057	175,000
Overnight Fees	8,200	-	3,150	3,000
Hangar Complex - Rent	74,070	164,850	164,850	164,850
Over/Under	(505)	-	-	-
Sponsors - Airshow	-	20,000	20,000	-
Ticket Sales - Airshow	-	68,500	68,500	-
Alcoholic Beverages - Airshow	-	10,000	10,000	-
Vendors - Airshow	-	1,500	1,500	-
Misc Airport Revenue	22,240	30,000	35,000	20,000
TOTAL CHARGES FOR SERVICES - AIRPORT	\$ 3,705,013	\$ 2,672,564	\$ 3,785,856	\$ 3,832,066

GENERAL FUND REVENUE DETAIL

REVENUE LINE ITEMS	Actual 2021-2022	AMENDED Budget 2022-2023	FORECAST 2022-2023	PROPOSED Budget 2023-2024
Traffic & Criminal Fines	\$ 794,151	\$ 1,150,000	\$ 825,000	\$ 850,000
Commercial Vehicle Enforcement	150	-	-	-
Dismissal Fee	8,300	10,000	8,900	10,000
Child Safety Fees - Bell County	62,859	62,859	62,859	62,859
False Alarm Violations	31,715	35,000	60,391	45,000
Animal Shelter	44,569	40,000	49,300	45,000
Parking Fines	4,690	4,500	4,000	100,000
Jury Fee	126	50	75	-
Judicial Efficiency - Local	14,560	-	15,000	-
Technology Fee	26,448	17,500	26,400	25,000
Security Fee	30,502	31,533	32,900	37,871
Judicial Support Fund	589	-	-	-
Juvenile Case Manager Fund	32,451	-	32,300	-
Municipal Court O/U	(130)	-	-	-
Defensive Driving	15,320	15,000	17,665	17,665
Warrant Fees	77,915	65,000	65,000	65,000
Written Notice Fee	32,847	30,000	32,000	32,000
Child Safety Court Costs	7,585	7,500	10,200	10,200
Traffic Costs	13,211	10,000	13,400	13,400
State Service Fee	47,820	40,000	52,000	52,000
Expunction Fee	33	-	-	-
Truancy Prevention (TPDF)	777	-	-	-
Municipal Jury Fund	560	-	333	-
Code Enforcement Fines	110	-	-	-
TOTAL FINES AND FEES	\$ 1,247,158	\$ 1,518,942	\$ 1,307,723	\$ 1,365,995

GENERAL FUND REVENUE DETAIL

REVENUE LINE ITEMS	Actual	AMENDED	FORECAST	PROPOSED
	2021-2022	Budget 2022-2023	2022-2023	Budget 2023-2024
Interest Income	\$ 315,181	\$ 967,500	\$ 2,206,925	\$ 2,856,700
City Leases	171,507	179,336	181,623	171,322
Sale of Scrap	426	-	-	-
Sale of Land	18,622	-	5,000	-
Sale of Assets	293,033	124,848	124,848	124,848
Insurance Claims	178,182	156,555	156,555	148,221
Pay in Lieu of Taxes	18,957	19,380	19,380	19,380
Other Revenues	383,031	137,515	137,515	137,515
Insufficient Checks	2,450	765	2,300	2,000
Street Use License/Abandonment	1,300	2,040	1,000	1,000
Library Donations	23,489	39,241	122,277	-
Donations/Gifts	19,692	58,000	75,000	60,000
Demolition Revenue	19,286	1,020	5,000	1,020
Lot Cutting	92,372	15,300	75,700	65,000
Claims Due City	10,571	-	13,000	-
Opioid Settlement	-	-	88,133	-
Miscellaneous Reimbursements	19,134	-	7,000	-
Library - Building Rental	30,558	40,800	33,000	28,500
TOTAL INTEREST AND OTHER	\$ 1,597,791	\$ 1,742,300	\$ 3,254,256	\$ 3,615,506
Other Financing - Lease Purchases	\$ 182,654	\$ -	\$ -	\$ -
Transfer In	312,349	321,516	312,516	334,310
TOTAL OTHER FINANCING SOURCES (TRANSFERS)	\$ 495,003	\$ 321,516	\$ 312,516	\$ 334,310
REVENUE TOTAL - GENERAL FUND	\$ 98,089,508	\$ 103,958,937	\$ 109,138,593	\$ 117,613,065



SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 658,415	\$ 888,080	\$ 864,368	\$ 978,204
PERSONNEL BENEFITS	189,504	260,498	253,543	303,027
SUPPLIES	38,247	57,675	52,709	58,453
CAPITAL < \$5,000	13,325	8,975	8,202	8,000
REPAIR AND MAINTENANCE	63,269	84,553	77,273	84,953
OTHER SERVICES	55,619	59,911	54,753	78,666
CONTRACTED SERVICES	152,626	269,422	246,225	192,167
COST OF GOODS SOLD	2,302,536	1,181,450	1,079,727	2,372,032
CAPITAL EQUIPMENT	3,652	-	-	-
TOTAL	\$ 3,477,194	\$ 2,810,564	\$ 2,636,800	\$ 4,075,502

SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
AIRCRAFT RESCUE & FUELING SPECIALIST	5.000	5.000	5.000	5.000
AIRCRAFT RESCUE & FUELING SPECIALIST - PT	0.880	0.880	0.880	0.880
AIRCRAFT RESCUE & FUELING SUPERVISOR	1.000	1.000	1.000	1.000
AIRPORT OPERATIONS SPECIALIST ²	2.000	0.000	0.000	0.000
AIRPORT OPERATIONS SUPERVISOR ²	1.000	0.000	0.000	0.000
AIRPORT SERVICES COORDINATOR ²	1.000	0.000	0.000	0.000
CUSTOMER SERVICE REPRESENTATIVE I ¹	0.000	2.000	2.000	2.000
CUSTOMER SERVICE REPRESENTATIVE - PT	0.500	0.500	0.500	0.500
DIRECTOR OF AIRPORT	1.000	1.000	1.000	1.000
MAINTENANCE COORDINATOR ²	0.000	1.000	1.000	1.000
FBO MANAGER ¹	0.000	1.000	1.000	1.000
MAINTENANCE TECHNICIAN ²	0.000	2.000	2.000	2.000
OPERATIONS COORDINATOR ²	0.000	1.000	1.000	1.000
OPERATIONS MANAGER I - AIRPORT	1.000	1.000	1.000	1.000
TOTAL	13.380	16.380	16.380	16.380

1 - In FY2023, a FBO Manager and two Customer Service Representative I positions were added.

2 - As part of the General Government Market Study in FY 2023, the following title changes occurred:

- *Airport Operations Specialist to Maintenance Technician,
- *Airport Operations Supervisor to Facility Maintenance Coordinator, and
- *Airport Services Coordinator to Operations Coordinator.

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 774,022	\$ 1,086,489	\$ 1,057,480	\$ 1,104,946
PERSONNEL BENEFITS	194,071	277,943	270,522	287,743
SUPPLIES	6,639	9,600	8,773	9,800
CAPITAL < \$5,000	7,625	10,525	9,619	13,800
REPAIR & MAINTENANCE	635	636	581	636
OTHER SERVICES	34,776	59,599	54,468	66,695
CONTRACTED SERVICES	22,436	18,828	17,207	34,610
CAPITAL EQUIPMENT	6,295	-	-	-
TOTAL	\$ 1,046,498	\$ 1,463,620	\$ 1,418,650	\$ 1,518,230
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
ASSISTANT CITY ATTORNEY ^{1,2}	4.000	5.000	5.000	5.000
CITY ATTORNEY	1.000	1.000	1.000	1.000
DEPUTY CITY ATTORNEY	1.000	1.000	1.000	1.000
EXECUTIVE ASSISTANT I	1.000	1.000	1.000	1.000
LEGAL ADMINISTRATIVE SPECIALIST	1.000	1.000	1.000	1.000
PARALEGAL	1.000	1.000	1.000	1.000
PUBLIC RECORDS ADMINISTRATOR	1.000	1.000	1.000	1.000
TOTAL	10.000	11.000	11.000	11.000

1 - One Assistant City Attorney position is bond funded - 50% Mobility CO Bonds and 50% Utility Revenue Bonds.

2 - In FY 2023, one Assistant City Attorney position was authorized and funded to serve as a legal advisor to the Police Department.

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
PERSONNEL BENEFITS	\$ 6,908	\$ 36,822	\$ 35,839	\$ 38,558
SUPPLIES	3,279	8,100	7,403	8,600
CAPITAL < \$5,000	375	500	457	500
OTHER SERVICES	66,527	99,215	90,673	103,665
CONTRACTED SERVICES	131,468	116,888	106,824	219,024
TOTAL	\$ 208,557	\$ 261,525	\$ 241,195	\$ 370,347
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
COUNCIL MEMBER	3.000	3.000	3.000	3.000
MAYOR	1.000	1.000	1.000	1.000
MAYOR PRO TEM	1.000	1.000	1.000	1.000
TOTAL	5.000	5.000	5.000	5.000

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 845,179	\$ 942,988	\$ 917,810	\$ 962,448
PERSONNEL BENEFITS	196,551	230,828	224,665	252,916
SUPPLIES	3,945	12,100	11,058	16,700
CAPITAL < \$5,000	723	3,150	2,879	5,150
REPAIR & MAINTENANCE	131	132	121	132
OTHER SERVICES	33,315	66,679	60,938	69,437
CONTRACTED SERVICES	7,798	6,344	5,798	6,384
CAPITAL EQUIPMENT	3,652	-	-	-
TOTAL	\$ 1,091,296	\$ 1,262,221	\$ 1,223,268	\$ 1,313,167
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
ASSISTANT CITY MANAGER	2.000	2.000	2.000	2.000
ASSISTANT TO CITY MANAGER'S OFFICE ^{1,2}	0.000	1.000	0.000	0.000
CHIEF OF STAFF ²	1.000	1.000	0.000	0.000
CITY MANAGER	1.000	1.000	1.000	1.000
EXECUTIVE ASSISTANT I ²	1.000	1.000	0.000	0.000
EXECUTIVE PROGRAMS ADMINISTRATOR ²	0.000	0.000	1.000	1.000
EXECUTIVE PROGRAMS COORDINATOR ²	0.000	0.000	2.000	2.000
SENIOR EXECUTIVE ASSISTANT ¹	1.000	0.000	0.000	0.000
TOTAL	6.000	6.000	6.000	6.000

1 - In FY 2023, the General Government Market Study included a title change from Senior Executive Assistant to Assistant to City Manager's Office.

2 - During FY 2023, the Assistant to City Manager's Office was reclassified to an Executive Programs Administrator and the Executive Assistant I position was reclassified to an Executive Programs Coordinator. The Chief of Staff position was eliminated and one additional Executive Programs Coordinator was added.

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 255,553	\$ 270,052	\$ 262,842	\$ 281,973
PERSONNEL BENEFITS	70,005	74,963	72,961	82,002
SUPPLIES	4,246	9,255	8,458	8,855
CAPITAL < \$5,000	2,071	3,260	2,979	3,260
REPAIR AND MAINTENANCE	459	960	877	960
OTHER SERVICES	3,947	33,462	30,581	33,857
CONTRACTED SERVICES	18,242	29,276	26,755	29,413
CAPITAL EQUIPMENT	5,728	-	-	-
TOTAL	\$ 360,251	\$ 421,228	\$ 405,454	\$ 440,320
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
CITY SECRETARY	1.000	1.000	1.000	1.000
DEPUTY CITY SECRETARY & RECORDS MANAGER	1.000	1.000	1.000	1.000
RECORDS TECHNICIAN	2.000	2.000	2.000	2.000
TOTAL	4.000	4.000	4.000	4.000

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	ADOPTED 2024
SALARIES	\$ 605,726	\$ 785,299	\$ 764,332	\$ 867,318
PERSONNEL BENEFITS	172,330	222,576	216,633	251,749
SUPPLIES	115,179	191,001	174,556	259,860
CAPITAL < \$5,000	6,817	18,400	16,816	17,150
REPAIR AND MAINTENANCE	44	545	498	544
OTHER SERVICES	155,732	188,337	172,121	180,299
CONTRACTED SERVICES	39,843	22,049	20,151	20,297
CAPITAL EQUIPMENT	7,305	-	-	-
TOTAL	\$ 1,102,976	\$ 1,428,207	\$ 1,365,106	\$ 1,597,217

SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	ADOPTED 2024
COMMUNICATIONS & PUBLIC RELATIONS MGR	1.000	1.000	1.000	1.000
CREATIVE SERVICES MANAGER ²	0.000	0.000	1.000	1.000
DIRECTOR OF COMMUNICATIONS & MARKETING	1.000	1.000	1.000	1.000
GRAPHIC DESIGNER ²	2.000	2.000	1.000	1.000
MARKETING & DIGITAL MEDIA MANAGER	1.000	1.000	1.000	1.000
MARKETING COORDINATOR	0.250	0.250	0.250	0.250
MARKETING SPECIALIST ^{1,2}	1.000	2.000	3.000	3.000
PUBLIC RELATIONS COORDINATOR	1.000	1.000	1.000	1.000
PUBLIC RELATIONS SPECIALIST	1.000	1.000	1.000	1.000
RECRUITING & OUTREACH COORDINATOR ^{1,2}	0.000	1.000	0.000	0.000
SENIOR MARKETING ASSISTANT	1.000	1.000	1.000	1.000
TALENT MARKETING SPECIALIST ²	0.000	0.000	1.000	1.000
TOTAL	9.250	11.250	12.250	12.250

1 - In FY 2023, one Recruiting & Outreach Coordinator position and one Marketing Specialist was authorized and funded.

2 - During FY 2023, one Graphic Designer position was reclassified to a Creative Services Manager and the Recruiting & Outreach Coordinator was reclassified to a Talent Marketing Specialist. In addition, one Marketing Specialist was added.

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
OTHER SERVICES	\$ 634,379	\$ 733,912	\$ 733,912	\$ 932,068
TOTAL	\$ 634,379	\$ 733,912	\$ 733,912	\$ 932,068

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

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 705,328	\$ 1,007,170	\$ 980,279	\$ 1,121,148
PERSONNEL BENEFITS	251,686	354,468	345,004	395,166
SUPPLIES	81,129	101,202	92,489	106,646
CAPITAL < \$5,000	13,645	24,500	22,391	21,500
REPAIR AND MAINTENANCE	170,332	235,816	215,512	258,996
OTHER SERVICES	6,687	11,500	10,510	10,300
CONTRACTED SERVICES	228,947	201,343	184,007	228,749
CAPITAL EQUIPMENT	3,737	-	-	-
CAPITAL BUILDINGS AND GROUNDS	-	-	-	250,000
TOTAL	\$ 1,461,491	\$ 1,935,999	\$ 1,850,191	\$ 2,392,505
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
ASST DIRECTOR OF PURCHASING & FACILITY SVCS	1.000	1.000	1.000	1.000
CREW LEADER I	2.890	2.890	2.890	2.890
CUSTODIAN	8.890	8.890	8.890	8.890
DIRECTOR OF PURCHASING & FACILITY SERVICES ¹	0.000	0.000	0.000	0.500
FACILITY MAINTENANCE SUPERVISOR	1.000	1.000	1.000	1.000
FOREMAN I	1.000	1.000	1.000	1.000
HVAC TECHNICIAN	1.000	1.000	1.000	1.000
JOURNEYMAN ELECTRICIAN	1.000	1.000	1.000	1.000
MAINTENANCE TECHNICIAN	2.760	2.760	2.760	2.760
PROJECT COORDINATOR	1.000	1.000	1.000	1.000
TOTAL	20.540	20.540	20.540	21.040

¹ - In FY 2024, the Director of Purchasing & Facility Services will be funded 50% Purchasing and 50% Facility Services.

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 1,259,632	\$ 1,487,980	\$ 1,448,251	\$ 1,485,983
PERSONNEL BENEFITS	324,678	395,725	385,159	421,543
SUPPLIES	22,252	27,710	25,324	29,060
CAPITAL < \$5,000	2,888	8,725	7,974	6,700
REPAIR AND MAINTENANCE	2,458	2,459	2,247	2,459
OTHER SERVICES	40,092	60,345	55,149	60,869
CONTRACTED SERVICES	557,589	639,619	584,548	744,256
CAPITAL EQUIPMENT	14,758	-	-	-
TOTAL	\$ 2,224,348	\$ 2,622,563	\$ 2,508,652	\$ 2,750,870

SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
ACCOUNTANT I ¹	0.000	1.000	1.000	1.000
ACCOUNTANT II ^{2,3}	0.000	2.000	2.000	3.000
ACCOUNTING TECHNICIAN	2.000	2.000	2.000	2.000
ASSISTANT DIRECTOR OF FINANCE	1.000	1.000	1.000	1.000
BUDGET DIVISION DIRECTOR	1.000	1.000	1.000	1.000
DIRECTOR OF FINANCE	1.000	1.000	1.000	1.000
EXECUTIVE ASSISTANT ²	1.000	0.000	0.000	0.000
EXECUTIVE SUPPORT COORDINATOR ²	0.000	1.000	1.000	1.000
FINANCIAL ANALYST I ³	2.000	2.000	2.000	1.000
FINANCIAL ANALYST II	1.000	1.000	1.000	1.000
PAYROLL & ANALYTICS MANAGER	1.000	1.000	1.000	1.000
PAYROLL ANALYST ²	0.000	2.000	2.000	2.000
PAYROLL SPECIALIST ²	2.000	0.000	0.000	0.000
SENIOR ACCOUNTANT ²	2.000	0.000	0.000	0.000
TREASURY & DEBT DIVISION DIRECTOR	1.000	1.000	1.000	1.000
TOTAL	15.000	16.000	16.000	16.000

1 - In FY 2023, an Accountant I position was authorized and funded.

2 - In FY 2023, as part of the General Government Market Study implementation, the following title changes will occurred:

- *Senior Accountant to Accountant II,
- *Executive Assistant to Executive Support Coordinator, and
- *Payroll Specialist to Payroll Analyst.

3 - During FY 2023, one Finance Analyst I position was reclassified to an Accountant II position.

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 936,322	\$ 1,326,143	\$ 1,290,735	\$ 1,413,457
PERSONNEL BENEFITS	283,041	412,517	401,503	462,378
SUPPLIES	30,880	41,713	38,122	41,036
CAPITAL < \$5,000	14,089	5,970	5,456	6,870
REPAIR AND MAINTENANCE	18,088	11,229	10,262	13,829
OTHER SERVICES	12,811	23,961	21,898	50,476
CONTRACTED SERVICES	25,231	31,548	28,832	34,098
CAPITAL EQUIPMENT	3,652	-	-	-
TOTAL	\$ 1,324,114	\$ 1,853,081	\$ 1,796,807	\$ 2,022,144

SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
ADMINISTRATIVE ASSISTANT II	1.000	1.000	1.000	1.000
ASSISTANT DIRECTOR OF PUBLIC WORKS	0.500	0.500	0.500	0.500
AUTOMOTIVE TECHNICIAN I	1.000	1.000	1.000	1.000
AUTOMOTIVE TECHNICIAN II	2.000	2.000	2.000	2.000
FLEET SERVICES DIVISION DIRECTOR	1.000	1.000	1.000	1.000
FLEET SERVICES INVENTORY SUPERVISOR	1.000	1.000	1.000	1.000
FOREMAN I	1.000	1.000	1.000	1.000
FOREMAN II	1.000	1.000	1.000	1.000
HEAVY DUTY TRUCK TECHNICIAN I	1.000	1.000	1.000	1.000
HEAVY DUTY TRUCK TECHNICIAN II	5.000	5.000	5.000	5.000
HEAVY DUTY TRUCK TECHNICIAN III	3.000	3.000	3.000	3.000
INVENTORY SPECIALIST	2.000	2.000	2.000	2.000
LEAD AUTOMOTIVE TECHNICIAN	1.000	1.000	1.000	1.000
LEAD HEAVY DUTY TRUCK TECHNICIAN	1.000	1.000	1.000	1.000
OPERATIONS MANAGER I	1.000	1.000	1.000	1.000
PART TIME POSITIONS ¹	0.000	0.000	1.230	1.230
TOTAL	22.500	22.500	23.730	23.730

1 - During FY 2023, the summer apprentice program was initiated.

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 301,169	\$ 376,977	\$ 366,912	\$ 395,734
PERSONNEL BENEFITS	90,313	121,844	118,591	130,793
SUPPLIES	13,843	13,436	12,279	16,942
CAPITAL < \$5,000	4,528	9,025	8,248	1,000
REPAIR AND MAINTENANCE	317	935	854	935
OTHER SERVICES	9,173	21,447	19,600	33,893
CONTRACTED SERVICES	2,366	7,006	6,403	8,097
CAPITAL EQUIPMENT	3,652	-	-	-
TOTAL	\$ 425,361	\$ 550,670	\$ 532,887	\$ 587,394
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
ADMINISTRATIVE ASSISTANT II ²	1.000	0.000	0.000	0.000
ADMINISTRATIVE ASSISTANT III ²	0.000	1.000	1.000	1.000
DIRECTOR OF HOUSING & COMMUNITY DEVELOPMENT ¹	0.650	1.000	1.000	1.000
GRANT MANAGER ¹	0.250	0.480	0.480	0.630
NEIGHBORHOOD NAVIGATOR	1.000	1.000	1.000	1.000
NEIGHBORHOOD REVITALIZATION MANAGER ¹	0.650	0.000	0.000	0.000
RESOURCE COORDINATOR ¹	1.400	2.000	2.000	2.000
TOTAL	4.950	5.480	5.480	5.630

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

² - In FY 2023, as part of the General Government Market Study, the Administrative Assistant II position was reclassified to an Administrative Assistant III position.



SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 1,424,406	\$ 1,774,009	\$ 1,726,643	\$ 1,888,910
PERSONNEL BENEFITS	389,554	481,220	468,371	554,470
SUPPLIES	8,620	20,951	19,147	28,954
CAPITAL < \$5,000	59,546	70,800	64,704	71,290
REPAIR AND MAINTENANCE	444,896	448,886	410,237	530,457
OTHER SERVICES	1,113,451	1,470,718	1,344,089	1,635,941
CONTRACTED SERVICES	792,809	853,416	779,937	866,494
CAPITAL EQUIPMENT	6,557	-	-	-
TOTAL	\$ 4,239,838	\$ 5,120,000	\$ 4,813,129	\$ 5,576,516

SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
CHIEF INFORMATION OFFICER ¹	0.000	0.000	1.000	1.000
CHIEF TECHNOLOGY OFFICER	1.000	1.000	1.000	1.000
DIRECTOR OF INFORMATION TECHNOLOGY ¹	1.000	1.000	0.000	0.000
GIS ANALYST ^{1,2}	2.800	2.800	1.800	3.000
GIS ANALYST II ¹	0.000	0.000	1.000	1.000
GIS MANAGER	1.000	1.000	1.000	1.000
GIS TECHNICIAN ²	0.400	0.400	0.400	1.000
IT INFRASTRUCTURE MANAGER	1.000	1.000	1.000	1.000
IT SECURITY ADMINISTRATOR	1.000	1.000	1.000	1.000
IT SUPPORT MANAGER	1.000	1.000	1.000	1.000
LEAD PROJECT MANAGER	1.000	1.000	1.000	1.000
LEAD TECHNOLOGY SPECIALIST	1.000	1.000	1.000	1.000
LEAD TECHNOLOGY SUPPORT SPECIALIST ¹	2.000	2.000	1.000	1.000
NETWORK ADMINISTRATOR ¹	0.000	0.000	1.000	1.000
NETWORK ANALYST	1.000	1.000	1.000	1.000
SYSTEM/DATABASE ADMINISTRATOR	2.000	2.000	2.000	2.000
SYSTEMS ANALYST II	3.000	3.000	3.000	3.000
TECHNOLOGY SUPPORT SPECIALIST I ¹	1.000	1.000	2.000	2.000
TECHNOLOGY SUPPORT SPECIALIST II	1.000	1.000	1.000	1.000
TELECOM & NETWORK SPECIALIST ¹	1.000	1.000	0.000	0.000
TOTAL	22.200	22.200	22.200	24.000

1 - During FY 2023, the following reclassifications occurred:

- *Director of Information Technology to Chief Information Officer;
- *GIS Analyst to GIS Analyst II,
- *Lead Technology Support Specialist to Technology Support Specialist I, and
- *Telecom & Network Specialist to Network Administrator.

2 - In FY2024, funding allocations for the following positions will change:

- *Two GIS Analysts from 40% Information Technology Services, 20% Drainage, 40% PW Admin to 100% Information Technology Service, and
- *GIS Technician from 40% Information Technology Services, 30% Drainage, 30% PW Admin to 100% Information Technology Services.

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 562,316	\$ 701,426	\$ 682,698	\$ 942,413
PERSONNEL BENEFITS	254,681	363,597	353,889	439,060
SUPPLIES	10,233	12,350	11,287	110,031
CAPITAL < \$5,000	7,846	4,950	4,524	1,900
REPAIR AND MAINTENANCE	562	763	697	763
OTHER SERVICES	71,954	114,019	104,202	170,701
CONTRACTED SERVICES	110,598	124,530	113,808	150,594
CAPITAL EQUIPMENT	16,099	-	-	-
CAPITAL BUILDINGS AND GROUNDS	31,654	-	-	-
TOTAL	\$ 1,065,943	\$ 1,321,635	\$ 1,271,105	\$ 1,815,462

SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
ASSISTANT DIRECTOR OF PEOPLE OPERATIONS	1.000	1.000	1.000	1.000
BENEFITS ADMINISTRATOR ⁴	0.000	0.000	0.000	1.000
DIRECTOR OF PEOPLE OPERATIONS	1.000	1.000	1.000	1.000
HRIS MANAGER ^{2,3}	0.000	1.000	0.000	0.000
ORGANIZATIONAL DEVELOPMENT MANAGER ³	0.000	0.000	1.000	1.000
PEOPLE OPERATIONS ANALYST	1.000	1.000	1.000	1.000
PEOPLE OPERATIONS ASSISTANT ²	0.000	1.000	1.000	1.000
PEOPLE OPERATIONS GENERALIST I ²	3.000	1.000	1.000	1.000
PEOPLE OPERATIONS GENERALIST II ²	0.000	2.000	2.000	2.000
PEOPLE OPERATIONS MANAGER ²	1.000	0.000	0.000	0.000
PEOPLE OPERATIONS TECHNICIAN ^{1,2}	1.000	1.000	1.000	1.000
RECORDS TECHNICIAN - PT ¹	0.630	0.000	0.000	0.000
SAFETY COORDINATOR ³	0.000	0.000	1.000	1.000
TOTAL REWARDS DIVISION DIRECTOR ³	0.000	0.000	1.000	1.000
TOTAL	8.630	9.000	11.000	12.000

1 - In FY 2023, a Records Technician - PT was reclassified to a People Operations Technician.

2 - In FY 2023, as part of the General Government Market Study, the following changes occurred:

*A People Operations Technician was reclassified to a People Operations Assistant,

*Two People Operations Generalist I positions were reclassified to People Operations Generalist II, and

*The People Operations Manager was reclassified to HRIS Manager.

3 - During FY 2023, the HRIS Manager position was reclassified to a Total Rewards Division Director. In addition, the Organizational Development Manager position and the Safety Coordinator position were moved from Performance Excellence to People Operations.

4 - In FY 2024, a Benefits Administrator position will be added.

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 383,904	\$ 560,770	\$ 545,797	\$ 285,809
PERSONNEL BENEFITS	100,255	151,537	147,491	81,748
SUPPLIES	34,179	86,700	79,235	7,150
CAPITAL < \$5,000	8,918	7,400	6,763	3,800
REPAIR & MAINTENANCE	9	9	8	9
OTHER SERVICES	44,310	52,131	47,643	27,333
CONTRACTED SERVICES	10,271	21,443	19,597	72,693
CAPITAL EQUIPMENT	2,951	-	-	-
TOTAL	\$ 584,796	\$ 879,990	\$ 846,534	\$ 478,542
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
ADMINISTRATIVE ASSISTANT I	1.000	1.000	1.000	1.000
ADMINISTRATIVE ASSISTANT II	1.000	1.000	1.000	1.000
BUSINESS DATA ANALYST	1.000	1.000	1.000	1.000
DIRECTOR OF PERFORMANCE EXCELLENCE	1.000	1.000	1.000	1.000
EQUITY MANAGER	1.000	1.000	1.000	0.000
ORGANIZATIONAL DEVELOPMENT MANAGER ¹	1.000	1.000	0.000	0.000
PERFORMANCE AND ANALYTICS MANAGER	1.000	1.000	1.000	1.000
SAFETY COORDINATOR ¹	1.000	1.000	0.000	0.000
TOTAL	8.000	8.000	6.000	5.000

1 - During FY 2023, the Organizational Development Manager position and the Safety Coordinator position were moved to People Operations.

2 - In FY 2024, the Equity Manager position will be eliminated.

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 501,736	\$ 696,196	\$ 677,608	\$ 857,941
PERSONNEL BENEFITS	146,676	211,488	205,841	268,004
SUPPLIES	18,835	26,571	24,283	36,227
CAPITAL < \$5,000	4,347	9,050	8,271	16,057
REPAIR AND MAINTENANCE	1,424	1,879	1,717	3,379
OTHER SERVICES	9,820	19,400	17,730	19,400
CONTRACTED SERVICES	203,988	156,474	143,002	167,383
CAPITAL EQUIPMENT	3,652	181,200	-	-
TOTAL	\$ 890,479	\$ 1,302,258	\$ 1,078,451	\$ 1,368,391
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
CHIEF BUILDING INSPECTOR ³	0.000	0.000	1.000	1.000
CHIEF BUILDING OFFICIAL	1.000	1.000	1.000	1.000
COMBINATION BUILDING INSPECTOR ^{1,3,4}	5.000	7.000	5.000	6.000
DEVELOPMENT SERVICES COORDINATOR	1.000	1.000	1.000	1.000
PERMIT SUPERVISOR	1.000	1.000	1.000	1.000
PERMIT TECHNICIAN ^{1,2}	2.000	2.000	2.000	2.000
PLANS REVIEWER/INSPECTOR ³	0.000	0.000	1.000	1.000
SENIOR PERMIT TECHNICIAN ¹	0.000	1.000	1.000	1.000
TOTAL	10.000	13.000	13.000	14.000

1 - In FY 2023, as part of the General Government Market Study, one Permit Technician was reclassified to a Senior Permit Technician.

2 - In FY 2023, two additional Combination Building Inspector and a Permit Technician position was authorized and funded.

3 - During FY 2023, one Combination Building Inspector position was reclassified to a Chief Building Inspector and one Combination Building Inspector was reclassified to a Plans Reviewer/Inspector.

4 - In FY 2024, one Combination Building Inspector will be added.

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 570,847	\$ 721,892	\$ 702,617	\$ 770,714
PERSONNEL BENEFITS	160,331	202,300	196,899	227,139
SUPPLIES	4,715	8,675	7,928	11,620
CAPITAL < \$5,000	3,624	9,160	8,371	9,410
REPAIR & MAINTENANCE	375	375	343	375
OTHER SERVICES	13,911	22,468	20,534	29,628
CONTRACTED SERVICES	6,513	66,315	60,605	7,823
CAPITAL EQUIPMENT	5,728	-	-	-
TOTAL	\$ 766,044	\$ 1,031,185	\$ 997,297	\$ 1,056,709
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
ADMINISTRATIVE ASSISTANT II	1.000	0.000	0.000	0.000
ASSISTANT DIRECTOR OF PLANNING	1.000	1.000	1.000	1.000
EXECUTIVE ASSISTANT I	0.000	1.000	1.000	1.000
DIRECTOR OF PLANNING	1.000	1.000	1.000	1.000
OFFICE ASSISTANT II ⁴	0.000	0.000	0.000	1.000
PLANNER ^{2, 3}	1.000	0.000	1.000	1.000
PLANNING TECHNICIAN	1.000	1.000	1.000	1.000
PRINCIPAL PLANNER	1.000	1.000	1.000	1.000
SENIOR PLANNER ^{1, 2, 3}	2.750	3.700	2.700	3.000
TOTAL	8.750	8.700	8.700	10.000

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

2 - In FY 2023, as part of the General Government Market Study, one Planner position was reclassified to a Senior Planner.

3 - During FY 2023, one Senior Planner position was reclassified to a Planner position.

4 - In FY 2024, the Office Assistant II position will be moved from Downtown Development to Planning.

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 469,207	\$ 613,059	\$ 596,690	\$ 540,715
PERSONNEL BENEFITS	132,103	172,111	167,516	167,792
SUPPLIES	3,863	5,525	5,049	5,425
CAPITAL < \$5,000	108	1,500	1,371	1,500
REPAIR AND MAINTENANCE	1,108	1,109	1,014	1,109
OTHER SERVICES	25,764	35,603	32,538	39,905
CONTRACTED SERVICES	2,156	2,981	2,724	3,225
CAPITAL EQUIPMENT	4,720	-	-	-
TOTAL	\$ 639,028	\$ 831,888	\$ 806,902	\$ 759,671
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
ACCOUNTS PAYABLE SPECIALIST	1.000	1.000	1.000	1.000
ADMINISTRATIVE ASSISTANT II	1.000	1.000	1.000	1.000
ASSISTANT DIRECTOR OF PURCHASING & FACILITY SERVICES	1.000	1.000	1.000	1.000
BUYER ¹	0.000	1.000	1.000	1.000
DIRECTOR OF PURCHASING & FACILITY SERVICES ²	1.000	1.000	1.000	0.500
PROCUREMENT SPECIALIST	1.000	1.000	1.000	1.000
PURCHASING MANAGER	1.000	1.000	1.000	1.000
SENIOR BUYER ¹	2.000	1.000	1.000	1.000
TOTAL	8.000	8.000	8.000	7.500

1 - In FY 2023, as part of the General Government Market Study, one Senior Buyer position was reclassified to a Buyer position.

2 - In FY 2024, the Director of Purchasing & Facility Services will be funded 50% Purchasing and 50% Facility Services.

SUMMARY & PERSONNEL SCHEDULE

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

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 761,851	\$ 500,000	\$ 500,000	\$ 500,000
OTHER SERVICES	148,408	10,000	10,000	10,000
CONTRACTED SERVICES	424,002	952,048	952,048	637,739
CAPITAL- SPECIAL PROJECTS	-	-	-	322,285
TOTAL	\$ 1,334,261	\$ 1,462,048	\$ 1,462,048	\$ 1,470,024

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



SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 329,021	\$ 391,223	\$ 380,777	\$ 601,532
PERSONNEL BENEFITS	95,250	110,560	107,608	178,391
SUPPLIES	13,916	19,078	17,435	26,507
CAPITAL < \$5,000	1,411	4,690	4,286	4,450
REPAIR AND MAINTENANCE	2,029	5,200	4,752	6,200
OTHER SERVICES	118,715	123,930	113,260	123,780
CONTRACTED SERVICES	6,404	10,846	9,912	11,019
TOTAL	\$ 566,746	\$ 665,527	\$ 638,031	\$ 951,879

SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
ADMINISTRATIVE ASSISTANT II	1.000	1.000	1.000	1.000
CITY ENGINEER	0.340	0.340	0.340	0.700
DEPUTY CITY ENGINEER	0.400	0.400	0.400	0.500
PROJECT ENGINEER ³	0.000	0.000	0.000	1.000
PROJECT INSPECTOR	2.000	2.000	2.000	2.000
PROJECT MANAGER ²	0.000	0.000	0.000	0.000
SENIOR PROJECT ENGINEER ^{1,2}	0.790	0.790	0.790	1.500
SENIOR PROJECT INSPECTOR	1.000	1.000	1.000	1.000
SENIOR PROJECT MANAGER ¹	1.000	1.000	1.000	1.000
TOTAL	6.630	6.630	6.630	9.150

1 - The following positions are bond funded positions:

- *Project Manager - 50% Mobility CO Bonds and 50% Utility Revenue Bonds, and
- *Senior Project Engineer - 50% Mobility CO Bonds and 50% Utility Revenue Bonds.

2 - In FY2024, funding allocations for the following position will change:

- *City Engineer from 34% Engineering, 33% Drainage, 33% PW Admin to 70% Engineering and 30% PW Admin;
- *Deputy City Engineer from 40% Engineering, 20% Drainage, 40% PW Admin to 50% Engineering and 50% PW Admin;
- *Director of Public Works from 10% Engineering, 20% Drainage, 70% PW Admin to 45%Engineering, 10% Drainage, and 45% PW Admin; and
- *Senior Project Engineer from 34% Engineering, 33% Drainage, 33% PW Admin to 50% Engineering and 50% PW Admin.

3 - In FY2024, an additional Project Engineer will be authorized and funded.:

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 797,698	\$ 1,464,106	\$ 1,425,014	\$ 1,538,738
PERSONNEL BENEFITS	269,728	526,525	512,467	591,571
SUPPLIES	87,533	157,957	144,357	126,629
CAPITAL < \$5,000	7,946	11,500	10,510	11,500
REPAIR AND MAINTENANCE	252,725	412,711	377,177	490,311
OTHER SERVICES	4,932	26,181	23,927	46,641
CONTRACTED SERVICES	819,754	1,076,289	983,621	1,660,950
CAPITAL EQUIPMENT	5,728	-	-	-
CAPITAL BUILDINGS & GROUNDS	7,416	-	-	-
TOTAL	\$ 2,253,460	\$ 3,675,269	\$ 3,477,072	\$ 4,466,340

SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
ADMINISTRATIVE ASSISTANT I ²	0.500	0.000	0.000	0.000
ADMINISTRATIVE ASSISTANT III ^{2,3}	0.000	0.500	0.500	0.000
ASSISTANT DIRECTOR OF PUBLIC WORKS - TRANSPORTATION ²	0.000	0.340	0.340	0.340
CREW LEADER II - STREETS ¹	5.000	5.400	5.400	5.400
CREW LEADER III - HEAVY CONSTRUCTION ²	0.000	3.000	3.000	3.000
EQUIPMENT MAINTENANCE & TRANSPORTER	0.600	0.600	0.600	0.600
EQUIPMENT OPERATOR I - STREETS ¹	6.000	6.400	6.400	6.400
EQUIPMENT OPERATOR II - STREET/DRAINAGE ¹	5.000	5.400	5.400	5.400
FOREMAN II - STREET RECONSTRUCTION	1.000	1.000	1.000	1.000
FOREMAN II - STREET SERVICES ¹	1.000	1.400	1.400	1.400
HEAVY DUTY CONSTRUCTION CREW LEADER ²	3.000	0.000	0.000	0.000
MAINTENANCE WORKER - STREETS ¹	6.000	6.400	6.400	6.400
STREET & DRAINAGE SERVICES MANAGER ²	0.500	0.000	0.000	0.000
STREET & DRAINAGE DIVISION DIRECTOR ²	0.000	0.500	0.500	0.500
TRANSPORTATION DISPATCH MANAGER ³	0.000	0.000	0.000	0.500
TRANSPORTATION DIVISION DIRECTOR ²	0.340	0.000	0.000	0.000
TOTAL	28.940	30.940	30.940	30.940

1 - In FY 2023, a Concrete Crew was added. The crew consist of a Crew Leader II - Streets, Foreman II - Streets, Equipment Operator II - Streets, Equipment Operator I - Streets, and a Maintenance Worker - Streets. Funding allocation for the crew is split as follows: 40% Streets, 20% Drainage, 20% Wastewater Collection, and 20% Water Distribution.

2 - As part of the General Government Market Study in FY 2023, the following changes occurred:

- *Administrative Assistant I reclassified to Administrative Assistant III,
- *Transportation Division Director reclassified to Assistant Director of Public Works,
- *Heavy Duty Construction Crew Leader retitled to Crew Leader III - Heavy Construction, and
- *Street & Drainage Services Manager reclassified to Street & Drainage Division Director.

3 - In FY 2024, the Administrative Assistant III position will be reclassified to a Transportation Dispatch Manager.

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 238,219	\$ 343,057	\$ 333,897	\$ 356,772
PERSONNEL BENEFITS	63,507	107,579	104,707	120,245
SUPPLIES	14,748	11,787	10,772	17,545
CAPITAL < \$5,000	880	2,730	2,495	10,230
REPAIR AND MAINTENANCE	65,760	61,815	56,493	71,365
OTHER SERVICES	4,951	20,985	19,178	21,270
CONTRACTED SERVICES	4,097	7,571	6,919	14,690
CAPITAL EQUIPMENT	21,627	-	-	-
CAPITAL BUILDINGS & GROUNDS	12,510	-	-	-
TOTAL	\$ 426,300	\$ 555,524	\$ 534,461	\$ 612,117
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
ADMINISTRATIVE ASSISTANT I ¹	0.250	0.000	0.000	0.000
ADMINISTRATIVE ASSISTANT III ^{1,2}	0.000	0.250	0.250	0.000
ASSISTANT DIRECTOR OF PUBLIC WORKS - TRANSPORTATION ¹	0.000	0.330	0.330	0.330
FOREMAN II - TRAFFIC SIGNALS	1.000	1.000	1.000	1.000
SENIOR TRAFFIC SIGNAL MAINTENANCE TECHNICIAN	1.000	1.000	1.000	1.000
TRAFFIC SIGNAL MAINTENANCE TECHNICIAN	2.000	2.000	2.000	2.000
TRAFFIC SIGNAL MANAGER ¹	1.000	0.000	0.000	0.000
TRANSPORTATION DISPATCH MANAGER ²	0.000	0.000	0.000	0.250
TRAFFIC SERVICES DIVISION DIRECTOR ¹	0.000	1.000	1.000	1.000
TRANSPORTATION DIVISION DIRECTOR ¹	0.330	0.000	0.000	0.000
TOTAL	5.580	5.580	5.580	5.580

1 - In FY 2023, as part of the General Government Market Study, the following changes occurred:
 *Administrative Assistant I was reclassified to Administrative Assistant III,
 *Transportation Division Director was reclassified to Assistant Director of Public Works - Transportation, and
 *Traffic Signal Manager was reclassified to Traffic Services Division Director.

2 - In FY 2024, the Administrative Assistant III position will be reclassified to a Transportation Dispatch Manager.



SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 1,019,473	\$ 1,307,843	\$ 1,272,924	\$ 1,429,471
PERSONNEL BENEFITS	287,677	369,911	360,034	437,268
SUPPLIES	77,866	60,313	55,120	83,411
CAPITAL < \$5,000	143,476	131,830	120,479	135,218
REPAIR AND MAINTENANCE	47,825	37,829	34,572	36,829
OTHER SERVICES	77,830	162,932	148,904	177,104
CONTRACTED SERVICES	186,126	162,852	148,830	190,725
CAPITAL EQUIPMENT	4,456	-	-	-
CAPITAL BUILDINGS AND GROUNDS	6,795	-	-	-
TOTAL	\$ 1,851,526	\$ 2,233,510	\$ 2,140,863	\$ 2,490,026

SUMMARY & PERSONNEL SCHEDULE

POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
ADMINISTRATIVE ASSISTANT I	1.000	1.000	1.000	1.000
ASSISTANT DIRECTOR OF LIBRARY ³	0.000	0.000	0.000	0.500
ASSISTANT LIBRARIAN - PT	2.060	2.060	2.060	2.060
CIRCULATION TECHNICIAN - PT ²	5.580	5.580	5.080	5.080
CUSTODIAN	2.000	2.000	2.000	2.000
DIRECTOR OF LIBRARY	1.000	1.000	1.000	0.500
FACILITY MANAGER ³	0.000	0.000	0.000	0.500
LIBRARIAN	5.000	5.000	5.000	5.000
LIBRARY ASSISTANT ¹	4.000	0.000	0.000	0.000
LIBRARY ASSISTANT - PT ¹	0.760	0.000	0.000	0.000
LIBRARY OUTREACH COORDINATOR	1.000	1.000	1.000	1.000
LIBRARY SPECIALIST ¹	0.000	4.000	4.000	4.000
LIBRARY SPECIALIST - PT ^{1,2}	0.000	0.760	1.260	1.260
LIBRARY SUPERVISOR	4.000	4.000	4.000	4.000
LIBRARY TECHNICIAN	2.000	2.000	2.000	2.000
MUSEUM ARCHIVIST ³	0.000	0.000	0.000	1.000
TOTAL	28.400	28.400	28.400	29.900

1 - In FY 2023, as part of the General Government Market Study, the Library Assistant positions were retitled to Library Specialist.

2 - During FY 2023, one part time Circulation Technician was reclassified to a Library Specialist - PT.

3 - In FY 2024, one Facility Manager and one Assistant Director of Library will be added. Both positions will be split funded 50% Library (General Fund) and 50% Railroad Museum (Hotel/Motel Fund). The Director of Library will change funding from 100% Library (General Fund) to 50% Library (General Fund) and 50% Railroad Museum (Hotel/Motel Fund). The Museum Archivist will move from Railroad Museum (Hotel/Motel Fund) to Library (General Fund).

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 233,309	\$ 504,712	\$ 491,236	\$ 634,710
PERSONNEL BENEFITS	65,351	133,417	129,855	183,624
SUPPLIES	15,746	44,370	40,550	51,401
CAPITAL < \$5,000	4,746	5,300	4,844	5,300
REPAIR & MAINTENANCE	494	495	452	495
OTHER SERVICES	57,827	77,528	70,853	99,653
CONTRACTED SERVICES	31,473	103,598	94,678	32,247
CAPITAL EQUIPMENT	11,106	-	-	-
TOTAL	\$ 420,051	\$ 869,420	\$ 832,468	\$ 1,007,430
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
ADMINISTRATIVE ASSISTANT I ²	2.000	2.000	1.000	1.000
ADMINISTRATIVE ASSISTANT II ²	0.000	0.000	1.000	1.000
ASSISTANT DIRECTOR OF PARKS & RECREATION ¹	0.000	2.000	2.000	2.000
DIRECTOR OF PARKS AND RECREATION	1.000	1.000	1.000	1.000
EXECUTIVE SUPPORT COORDINATOR	0.000	0.000	0.000	1.000
OPERATIONS COORDINATOR ³	0.120	0.120	0.120	0.000
OPERATIONS MANAGER ³	0.000	0.000	0.000	1.000
TOTAL	3.120	5.120	5.120	7.000

1 - In FY 2023, the funding allocation for both Assistant Director of Parks and Recreation changed to 100% Parks and Recreation Administration.

2 - During FY 2023, one Administrative Assistant I position was reclassified to an Administrative Assistant II.

3 - In FY 2024, an Executive Support Coordinator position will be added. The Operations Coordinator position will be reclassified to an Operations Manager position and the funding will change to 100% Parks and Recreation Administration.



SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 1,422,058	\$ 2,172,239	\$ 2,114,240	\$ 2,235,893
PERSONNEL BENEFITS	429,066	760,123	739,828	793,678
SUPPLIES	210,973	333,215	304,525	322,005
CAPITAL < \$5,000	48,627	20,971	19,165	16,650
REPAIR AND MAINTENANCE	396,486	481,136	439,710	505,696
OTHER SERVICES	16,160	11,975	10,944	12,335
CONTRACTED SERVICES	2,817,794	3,377,541	3,086,735	3,750,929
CAPITAL EQUIPMENT	21,348	-	-	-
CAPITAL BUILDINGS AND GROUNDS	195,708	-	-	477,500
CAPITAL SPECIAL PROJECTS	30,070	-	-	-
TOTAL	\$ 5,588,291	\$ 7,157,200	\$ 6,715,147	\$ 8,114,686

SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
ADMINISTRATIVE ASSISTANT II ³	1.000	1.000	1.000	0.000
ASSISTANT DIRECTOR OF PARKS & RECREATION ¹	0.750	0.000	0.000	0.000
CEMETARY SERVICES COORDINATOR ³	0.000	0.000	0.000	1.000
CREW LEADER II - ATHLETICS	1.000	1.000	1.000	1.000
CREW LEADER II - HORTICULTURE ²	1.000	1.000	2.000	2.000
CREW LEADER II - PARKS ¹	1.000	2.000	2.000	2.000
EQUIPMENT OPERATOR I - PARKS ²	3.000	3.000	3.000	4.000
EQUIPMENT OPERATOR II - PARKS ^{1,2}	4.500	5.500	5.500	4.500
FOREMAN II - PARKS ¹	2.000	3.000	3.000	3.000
IRRIGATION TECHNICIAN	1.000	1.000	1.000	1.000
LANDSCAPE SPRAY TECHNICIAN ¹	1.000	2.000	2.000	2.000
MAINTENANCE TECHNICIAN - PARKS	1.000	1.000	1.000	1.000
MAINTENANCE TECHNICIAN - POOLS	2.000	2.000	2.000	2.000
MAINTENANCE WORKER ¹	16.950	19.950	19.950	19.950
OPERATIONS COORDINATOR ³	0.880	0.880	0.880	0.000
PARK PLANNER ³	1.000	1.000	1.000	0.000
PARKS DEVELOPMENT MANAGER ³	0.000	0.000	0.000	1.000
PARKS DIVISION DIRECTOR	1.000	1.000	1.000	1.000
PART TIME POSITIONS	0.460	0.460	0.460	0.460
TREE SERVICE TECHNICIAN ²	1.000	1.000	0.000	0.000
UTILITY TECHNICIAN II	1.500	1.500	1.500	1.500
TOTAL	42.040	48.290	48.290	47.410

1 - In FY 2023, an Events Crew was authorized and funded. The Events Crew consist of one Crew Leader II, one Equipment Operator II, one Foreman II, and three Maintenance Workers. In addition, a Landscape Spray Technician was authorized and funded. The funding for the Assistant Director of Parks & Recreation changed to 100% Parks and Recreation Administration.

2 - During FY 2023, the Tree Service Technician was reclassified to a Crew Leader II - Horticulture position. In addition, one Equipment Operator II position was reclassified to a Equipment Operator I position.

3 - In FY 2024, the Administrative Assistant II position will be reclassified to a Cemetery Services Coordinator. The Operations Coordinator will be reclassified to an Operations Manager position and the funding will be changed to 100% Parks and Recreation Administration.

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 1,944,211	\$ 2,528,558	\$ 2,461,046	\$ 2,877,667
PERSONNEL BENEFITS	419,264	582,036	566,496	720,947
SUPPLIES	283,618	370,971	339,030	490,286
CAPITAL < \$5,000	57,034	134,515	122,933	169,050
REPAIR AND MAINTENANCE	43,057	58,443	53,411	62,352
OTHER SERVICES	219,147	351,810	321,519	436,155
CONTRACTED SERVICES	478,060	686,204	627,122	1,712,358
COST OF GOODS SOLD	64,524	77,100	70,462	63,300
CAPITAL EQUIPMENT	61,779	-	-	-
CAPITAL BUILDINGS AND GROUNDS	19,454	-	-	-
TOTAL	\$ 3,590,148	\$ 4,789,637	\$ 4,562,019	\$ 6,532,115

SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
ADMINISTRATIVE ASSISTANT II ^{2,3}	0.000	2.000	2.000	3.000
ASSISTANT DIRECTOR OF PARKS & RECREATION ¹	1.000	0.000	0.000	0.000
ASSISTANT PROGRAM COORDINATOR ³	1.000	1.000	1.000	0.000
ATHLETICS ASSISTANT ³	0.000	0.000	0.000	1.000
MAINTENANCE TECHNICIAN	0.180	0.180	0.180	0.180
MAINTENANCE WORKER	0.050	0.050	0.050	0.050
OFFICE ASSISTANT II ²	2.000	0.000	0.000	0.000
OPERATIONS COORDINATOR	1.000	1.000	1.000	1.000
OPERATIONS MANAGER ³	0.000	0.000	0.000	1.000
PART TIME POSITIONS ³	51.000	51.000	51.000	50.500
PROGRAM COORDINATOR ^{1,3}	6.000	7.000	7.000	11.000
PROGRAM MANAGER ³	1.000	1.000	1.000	5.000
RECREATION DIVISION DIRECTOR	2.000	2.000	2.000	2.000
RECREATION LEADER II ³	1.000	1.000	1.000	0.000
RECREATION SPECIALIST ³	7.000	7.000	7.000	2.000
SENIOR PROGRAM COORDINATOR ³	1.000	1.000	1.000	0.000
SPECIAL EVENTS ASSISTANT ³	0.000	0.000	0.000	1.000
TOTAL	74.230	74.230	74.230	77.730

1 - In FY 2023, a Program Coordinator position was moved from Destination Marketing to Recreation. In addition, the funding allocation for the Assistant Director of Parks and Recreation was moved from Recreation to Parks and Recreation Administration.

2 - In FY 2023, as part of the General Government Market Study, two Office Assistant II positions were reclassified to an Administrative Assistant II.

3 - In FY 2024, a Special Events Assistant and two Program Coordinators will be added. In addition, the following organizational changes will occur:

- *Administrative Assistant I - PT to a full time Athletics Assistant,
- *One Senior Program Coordinator to Program Coordinator,
- *Five Recreation Specialists to Program Coordinators,
- *Assistant Program Coordinator to Program Coordinator,
- *Recreation Leader II to Administrative Assistant II,
- *Three Program Coordinator positions to Program Managers, and
- *One Program Manager to Operations Manager.

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 674,687	\$ 770,245	\$ 749,679	\$ 781,422
PERSONNEL BENEFITS	182,640	247,334	240,730	252,065
SUPPLIES	103,212	143,785	131,405	159,578
CAPITAL < \$5,000	21,446	20,185	18,447	19,985
REPAIR AND MAINTENANCE	86,277	102,476	93,653	94,296
OTHER SERVICES	3,876	23,934	21,873	26,434
CONTRACTED SERVICES	138,495	131,937	120,577	307,175
COST OF GOODS SOLD	167,859	144,140	131,730	144,140
CAPITAL EQUIPMENT	2,198	-	-	-
CAPITAL BUILDINGS AND GROUNDS	8,193	-	-	-
TOTAL	\$ 1,388,882	\$ 1,584,036	\$ 1,508,095	\$ 1,785,095

SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
ASSISTANT DIRECTOR OF PARKS & RECREATION ²	0.250	0.000	0.000	0.000
ASSISTANT GOLF COURSE GENERAL MANAGER	1.000	1.000	1.000	1.000
ASSISTANT GOLF COURSE SUPERINTENDENT	1.000	1.000	1.000	1.000
ASSISTANT GOLF PROFESSIONAL ¹	1.000	0.000	0.000	0.000
CREW LEADER I - FACILITY SERVICES	0.110	0.110	0.110	0.110
CUSTODIAN	0.110	0.110	0.110	0.110
EQUIPMENT OPERATOR I	2.000	2.000	2.000	2.000
GOLF COURSE GENERAL MANAGER	1.000	1.000	1.000	1.000
GOLF PROFESSIONAL ¹	0.000	1.000	1.000	1.000
GOLF SUPERINTENDENT	1.000	1.000	1.000	1.000
MAINTENANCE TECHNICIAN	0.060	0.060	0.060	0.060
MAINTENANCE WORKER	4.000	4.000	4.000	4.000
MECHANIC	1.000	1.000	1.000	1.000
PART-TIME POSITIONS ²	6.880	5.880	5.880	5.880
PLAYER ATTENDANT ²	0.000	2.000	2.000	2.000
TOTAL	19.410	20.160	20.160	20.160

1 - In FY 2023, as part of the General Government Market Study, the Assistant Golf Professional position was reclassified to a Golf Professional position.

2 - In FY 2023, two part time Player attendant positions were made into two full time Player Attendant positions. Funding for the Assistant Director of Parks and Recreation will be changed to 100% Parks and Recreation Administration.

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 310,057	\$ 372,685	\$ 362,734	\$ 484,622
PERSONNEL BENEFITS	104,920	131,012	127,514	188,064
SUPPLIES	39,116	45,481	41,565	79,829
CAPITAL < \$5,000	2,517	9,100	8,316	11,520
REPAIR AND MAINTENANCE	3,450	6,869	6,278	7,069
OTHER SERVICES	2,403	6,900	6,306	9,265
CONTRACTED SERVICES	43,643	49,160	44,927	75,807
CAPITAL EQUIPMENT	2,256	-	-	-
TOTAL	\$ 508,362	\$ 621,207	\$ 597,641	\$ 856,176
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
ANIMAL CONTROL FIELD SUPERVISOR	1.000	1.000	1.000	1.000
ANIMAL CONTROL OFFICER ¹	6.000	6.000	7.000	7.000
ANIMAL SHELTER SUPERVISOR	1.000	1.000	1.000	1.000
ANIMAL SHELTER TECHNICIAN ^{1,2}	0.000	0.000	1.000	2.000
TOTAL	8.000	8.000	10.000	11.000

1 - During FY 2023, one Animal Control Officer and one Animal Shelter Technician was added.

2 - In FY 2024, one Animal Shelter Technician will be added.



SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 691,729	\$ 972,798	\$ 792,924	\$ 1,123,555
PERSONNEL BENEFITS	223,529	314,205	231,564	388,310
SUPPLIES	57,189	84,641	73,753	93,968
CAPITAL < \$5,000	32,309	27,200	24,858	26,610
REPAIR AND MAINTENANCE	20,644	31,400	25,696	25,276
OTHER SERVICES	10,999	12,188	11,139	13,478
CONTRACTED SERVICES	23,265	145,699	132,584	81,764
CAPITAL EQUIPMENT	84,776	176,200	176,200	31,300
TOTAL	\$ 1,144,440	\$ 1,764,331	\$ 1,468,719	\$ 1,784,261

SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
ADMINISTRATIVE ASSISTANT I - PT	0.625	0.625	0.625	0.625
ADMINISTRATIVE ASSISTANT II ⁴	0.000	0.000	0.000	1.000
ASSISTANT DIRECTOR OF TRANSFORM TEMPLE ¹	0.700	1.000	1.000	1.000
CODE COMPLIANCE MANAGER ¹	1.000	0.700	0.700	0.700
CODE COMPLIANCE OFFICER ^{1,3}	1.400	0.000	0.000	0.000
CODE COMPLIANCE OFFICER I ³	0.000	1.000	1.000	1.000
CODE COMPLIANCE OFFICER II ³	0.000	2.000	2.000	2.000
CREW LEADER I ³	0.000	1.000	1.000	1.000
CUSTOMER SERVICE COORDINATOR ^{1,4}	0.850	1.000	1.000	0.000
CUSTOMER SERVICE MANAGER ⁴	0.000	0.000	0.000	1.000
DIRECTOR OF TRANSFORM TEMPLE	1.000	1.000	1.000	1.000
LEAD TRANSFORM TEMPLE AGENT ⁴	1.000	1.000	1.000	2.000
PARKING ENFORCEMENT OFFICIAL ²	1.000	2.000	2.000	2.000
PARKING MANAGER	1.000	1.000	1.000	1.000
SENIOR CODE COMPLIANCE OFFICER ¹	0.850	0.000	0.000	0.000
TRANSFORM TEMPLE AGENT ^{3,4}	5.000	6.000	6.000	7.000
TRANSFORM TEMPLE ASSISTANT ³	2.000	0.000	0.000	0.000
TRANSFORM TEMPLE COORDINATOR	1.000	1.000	1.000	1.000
TOTAL	17.425	19.325	19.325	22.325

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

2 - In FY 2023, an additional Parking Enforcement Official was authorized and funded.

3 - As part of the General Government Market Study in FY 2023, the following changes occurred:

*Three Code Compliance Officers were reclassified to one Code Compliance Officer I and two Code Compliance Officer II positions,

*One Transform Temple Agent position was reclassified to a Crew Leader I position, and

*Two Transform Temple Assistant positions were reclassified to Transform Temple Agent positions.

4 - In FY 2024, The Customer Service Coordinator position will be reclassified to a Customer Service Manager. In addition, an Administrative Assistant II, a Lead Transform Temple Agent, and a Transform Temple Agent will be added.

SUMMARY & PERSONNEL SCHEDULE

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

CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 10,834,186	\$ 10,725,243	\$ 10,438,879	\$ 11,750,288
PERSONNEL BENEFITS	2,867,560	3,076,603	2,994,458	3,392,068
SUPPLIES	478,748	483,347	441,731	507,096
CAPITAL < \$5,000	85,039	134,170	122,618	137,470
REPAIR AND MAINTENANCE	460,066	263,214	240,551	387,064
OTHER SERVICES	202,982	210,835	192,682	288,093
CONTRACTED SERVICES	332,708	298,855	273,124	367,358
CAPITAL EQUIPMENT	25,756	-	-	-
CAPITAL BUILDINGS AND GROUNDS	79,474	-	-	-
TOTAL	\$ 15,366,519	\$ 15,192,267	\$ 14,704,042	\$ 16,829,437

SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
ADMINISTRATIVE ASSISTANT II ^{2,3}	2.000	1.000	1.000	2.000
ASSISTANT FIRE CHIEF	2.000	2.000	2.000	2.000
BATTALION CHIEF	4.000	4.000	4.000	4.000
COMMUNITY EDUCATION SPECIALIST	1.000	1.000	1.000	1.000
EXECUTIVE ASSISTANT I ²	0.000	1.000	1.000	1.000
FIRE & EMERGENCY MANAGEMENT PROGRAM MANAGER ²	0.000	1.000	1.000	1.000
FIRE & EMERGENCY MANAGEMENT SPECIALIST ²	1.000	0.000	0.000	0.000
FIRE CAPTAIN ³	25.000	25.000	25.000	26.000
FIRE CHIEF	1.000	1.000	1.000	1.000
FIRE DRIVER	34.000	34.000	34.000	34.000
FIREFIGHTER	55.000	55.000	55.000	55.000
PLANS REVIEWER/INSPECTOR ¹	0.000	1.000	1.000	1.000
TOTAL	125.000	126.000	126.000	128.000

1 - In FY 2023, one Plans Reviewer/Inspector position was authorized and funded.

2 - As part of the General Government Market Study in FY 2023, one Administrative Assistant II position was reclassified to Executive Assistant I and the Fire & Emergency Manager Specialist was reclassified to Fire & Emergency Manager Program Manager.

3 - In FY 2024, one Administrative Assistant II position will be added and one Fire Captain position will be added for the Deputy Fire Marshal.

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 492,739	\$ 687,185	\$ 668,837	\$ 714,417
PERSONNEL BENEFITS	157,636	221,753	215,832	228,637
SUPPLIES	12,666	25,002	22,849	28,248
CAPITAL < \$5,000	5,435	2,445	2,234	3,620
REPAIR & MAINTENANCE	18,417	919	840	919
OTHER SERVICES	9,413	37,196	33,993	43,713
CONTRACTED SERVICES	19,313	23,555	21,527	25,385
CAPITAL EQUIPMENT	5,507	-	-	-
TOTAL	\$ 721,127	\$ 998,055	\$ 966,113	\$ 1,044,939
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
COURT ADMINISTRATOR	1.000	1.000	1.000	1.000
COURT COORDINATOR	1.000	1.000	1.000	1.000
DEPUTY COURT ADMINISTRATOR	1.000	1.000	1.000	1.000
DEPUTY COURT CLERK I	5.000	5.000	5.000	5.000
JUVENILE CASE MANAGER	2.000	2.000	2.000	2.000
MUNICIPAL COURT JUDGE	1.000	1.000	1.000	1.000
MUNICIPAL COURT JUDGE - PT	0.030	0.030	0.030	0.030
SENIOR DEPUTY COURT CLERK	1.000	1.000	1.000	1.000
TOTAL	12.030	12.030	12.030	12.030



SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 13,571,430	\$ 15,518,327	\$ 15,103,988	\$ 17,375,885
PERSONNEL BENEFITS	3,757,006	4,587,390	4,464,907	5,207,314
SUPPLIES	783,235	905,821	827,830	871,318
CAPITAL < \$5,000	83,970	114,135	104,308	64,350
REPAIR AND MAINTENANCE	330,717	336,021	307,090	369,076
OTHER SERVICES	439,169	635,423	580,713	1,351,805
CONTRACTED SERVICES	604,061	641,810	586,550	685,846
CAPITAL EQUIPMENT	160,866	-	-	-
TOTAL	\$ 19,730,454	\$ 22,738,927	\$ 21,975,385	\$ 25,925,594

SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
ADMINISTRATIVE ASSISTANT I	1.000	1.000	1.000	1.000
ADMINISTRATIVE ASSISTANT II	4.000	0.000	0.000	0.000
ADMINISTRATIVE ASSISTANT III ¹	0.000	3.000	3.000	3.000
COMMUNITY SERVICE RECORDS TECHNICIAN	6.000	0.000	0.000	0.000
CORPORAL	18.000	18.000	18.000	18.000
CRIME ANALYST ³	1.000	1.000	2.000	2.000
CRIME SCENE INVESTIGATOR I ^{1,2}	0.000	3.000	3.000	3.000
CRIME SCENE INVESTIGATOR II ¹	0.000	1.000	1.000	1.000
CRIME SCENE TECHNICIAN I ¹	2.000	0.000	0.000	0.000
CRIME VICTIM LIASON	1.000	1.000	1.000	1.000
DEPUTY POLICE CHIEF	3.000	3.000	3.000	3.000
EVIDENCE/PROPERTY TECHNICIAN	3.000	3.000	3.000	3.000
EXECUTIVE ASSISTANT I	0.000	1.000	1.000	1.000
FACILITY MAINTENANCE COORDINATOR	1.000	1.000	1.000	1.000
FLEET SERVICE COORDINATOR	1.000	1.000	1.000	1.000
LIEUTENANT	7.000	7.000	7.000	7.000
OFFICE ASSISTANT I - PT	0.625	0.625	0.625	0.625
POLICE CHIEF	1.000	1.000	1.000	1.000
POLICE COMMUNICATIONS SUPERVISOR ¹	0.000	1.000	1.000	1.000
POLICE OFFICER ^{2,3}	113.000	119.000	117.000	117.000
POLICE RECORDS SPECIALIST ¹	0.000	6.000	6.000	6.000
POLICE RECORDS SUPERVISOR ¹	0.000	1.000	1.000	1.000
PROJECT MANAGER	1.000	1.000	1.000	1.000
PUBLIC RELATIONS COORDINATOR ³	0.000	0.000	1.000	1.000
RECORDS TECHNICIAN SUPERVISOR ¹	2.000	0.000	0.000	0.000
SERGEANT	20.000	20.000	20.000	20.000
TELECOMMUNICATOR ³	7.000	9.000	9.000	9.000
TOTAL	192.625	202.625	202.625	202.625

1 - In FY 2023, as part of the General Government Market Study, the Crime Scene Technician I positions were reclassified to Crime Scene Investigator I and Crime Scene Investigator II. In addition, two Records Technician Supervisor positions were reclassified to Police Communications Supervisor and Police Records Supervisor, three Administrative Assistant II positions were reclassified to Administrative Assistant III positions, and one Administrative Assistant II position was reclassified to Executive Assistant I.

2 - In FY 2023, the following positions were authorized and funded: two Crime Scene Investigator I positions, two Telecommunicator positions, and five Police Officers. Lastly, one Police Officer position previously funded within the Grant Fund under the Crime Prevention Program will be funded within General Fund (Police).

3 - During FY 2023, two sworn Police Officer positions were reclassified to a Crime Analyst position and a Public Relations Coordinator position.

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
CONTRACTED SERVICES	\$ 1,049,165	\$ 1,039,435	\$ 1,039,435	\$ 1,160,134
TOTAL	\$ 1,049,165	\$ 1,039,435	\$ 1,039,435	\$ 1,160,134

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



SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 2,746,035	\$ 3,184,413	\$ 3,099,389	\$ 3,383,674
PERSONNEL BENEFITS	893,715	1,092,245	1,063,082	1,234,276
SUPPLIES	687,491	853,461	779,978	986,471
CAPITAL < \$5,000	356,034	371,076	339,126	519,170
REPAIR AND MAINTENANCE	880,953	780,543	713,338	952,793
OTHER SERVICES	452,502	418,667	382,620	274,982
CONTRACTED SERVICES	3,698,691	3,811,422	3,483,259	4,061,645
CAPITAL EQUIPMENT	3,652	-	-	-
TOTAL	\$ 9,719,073	\$ 10,511,827	\$ 9,860,792	\$ 11,413,011

SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
ADMINISTRATIVE ASSISTANT I	1.000	1.000	1.000	1.000
ASSISTANT DIRECTOR OF PUBLIC WORKS	0.500	0.500	0.500	0.500
CREW LEADER II - SOLID WASTE	1.000	1.000	1.000	1.000
CUSTOMER SERVICE REPRESENTATIVE I ^{1,2}	2.000	2.000	2.000	2.000
CUSTOMER SERVICE REPRESENTATIVE II ²	1.000	2.000	2.000	2.000
EQUIPMENT OPERATOR I ³	0.000	0.000	0.000	1.000
EQUIPMENT OPERATOR II	1.000	1.000	1.000	1.000
FOREMAN II - SOLID WASTE	5.000	5.000	5.000	5.000
HEAVY DUTY TRUCK TECHNICIAN I ³	0.000	0.000	0.000	1.000
MAINTENANCE COORDINATOR	1.000	1.000	1.000	1.000
MAINTENANCE WORKER - PT	0.000	0.000	0.000	0.000
MAINTENANCE WORKER ³	5.000	5.000	5.000	4.000
OPERATIONS MANAGER II - SW ²	1.000	0.000	0.000	0.000
RECYCLING ASSISTANT	1.000	1.000	1.000	1.000
RECYCLING MANAGER	1.000	1.000	1.000	1.000
SOLID WASTE BUSINESS MANAGER	1.000	1.000	1.000	1.000
SOLID WASTE DIVISION DIRECTOR	1.000	1.000	1.000	1.000
SOLID WASTE DRIVER ^{1,2,3}	42.000	44.000	44.000	46.000
SOLID WASTE OPERATIONS MANAGER ²	0.000	1.000	1.000	1.000
TOTAL	64.500	67.500	67.500	70.500

1 - In FY 2023, two Solid Waste Drivers and a Customer Service Representative I position were authorized and funded.

2 - As part of the General Government Market Study in FY 2023, the Operations Manager II - SW was retitled to Solid Waste Operations Manager, as well as one Customer Service Representative I position retitled to a Customer Service Representative II.

3 - In FY 2024, one Maintenance Worker position will be reclassified to an Equipment Operator I position. In addition, one Heavy Duty Truck Technician I position and two Solid Waste Driver positions will be added.

SUMMARY

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
CAPITAL < \$5000	\$ 41,155	\$ -	\$ -	\$ -
CONTRACTED SERVICES	59,024	500,000	500,000	895,000
CAPITAL BUILDINGS AND GROUNDS	232,823	303,750	303,750	453,000
CAPITAL EQUIPMENT	861,421	2,827,344	2,827,344	3,217,350
TOTAL	\$ 1,194,423	\$ 3,631,094	\$ 3,631,094	\$ 4,565,350

This department does not have any associated personnel.

SUMMARY

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
PRINCIPAL RETIREMENT	\$ 307,820	\$ 341,811	\$ 341,811	\$ 45,997
INTEREST AND FISCAL CHARGES	15,902	24,304	24,304	2,368
TOTAL	\$ 323,723	\$ 366,115	\$ 366,115	\$ 48,365

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

SUMMARY

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
OPERATING TRANSFERS OUT - DEBT SERVICE	\$ 4,026,049	\$ 1,935,673	\$ 1,935,673	\$ 2,166,379
OPERATING TRANSFERS OUT - TRC	-	-	-	343,800
TOTAL	\$ 4,026,049	\$ 1,935,673	\$ 1,935,673	\$ 2,510,179

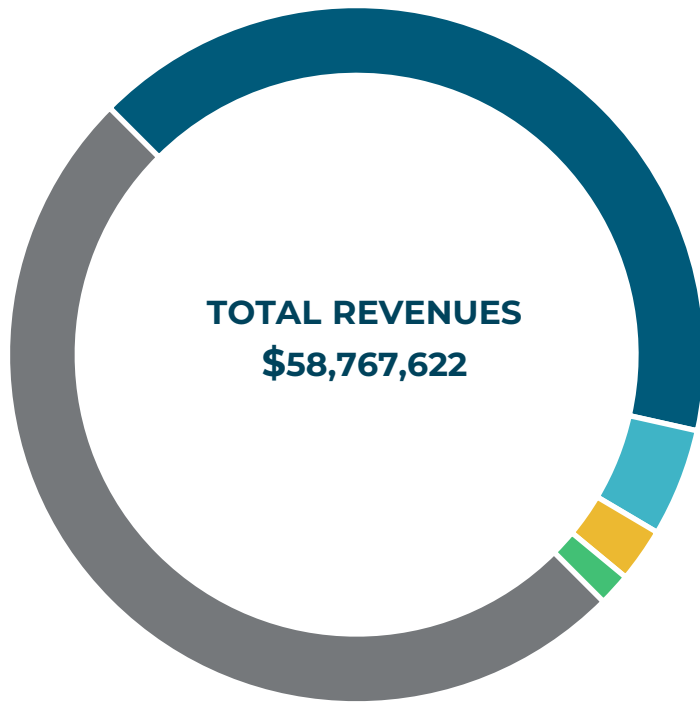
Transactions related to transfers out are performed by the Finance Department.

WATER & WASTEWATER FUND



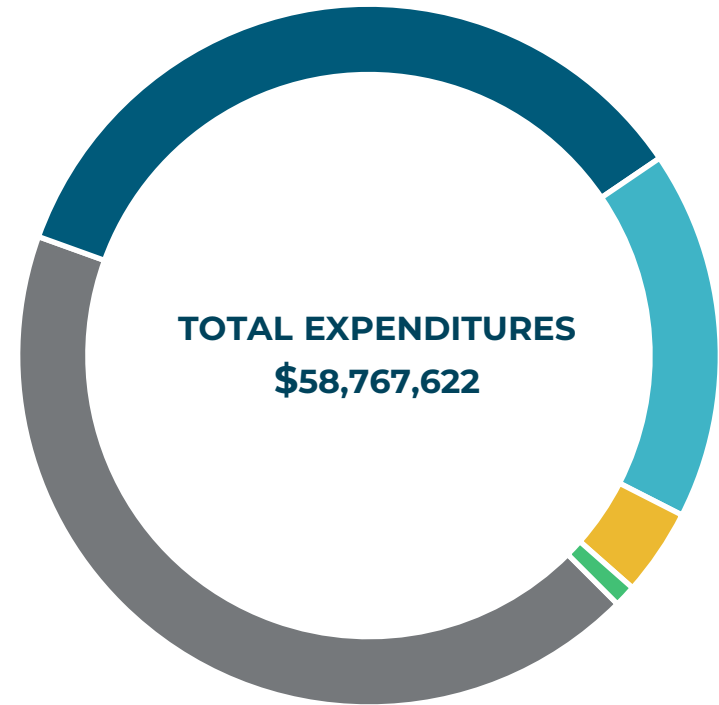
REVENUES & EXPENDITURES

WATER & WASTEWATER FUND REVENUES BY SOURCES



- Water Services - 50.27%
- Wastewater Services - 40.87%
- Interest Income - 4.85%
- Other - 2.60%
- Panda Reimbursements - 1.41%

WATER & WASTEWATER FUND EXPENDITURES BY TYPE



- Operations - 43.33%
- Debt Service - 36.29%
- Personnel - 17.11%
- Capital - 3.18%
- Contingency - 0.09%

REVENUE TOTALS

REVENUE LINE ITEMS	Actual 2021-2022	AMENDED Budget 2022-2023	FORECAST 2022-2023	PROPOSED Budget 202-2024
Water - Residential	\$ 13,264,786	\$ 13,632,040	\$ 13,632,040	\$ 14,186,121
Water - Commercial	9,481,050	10,628,559	10,628,559	11,115,645
Water - Industrial	-	1,548,000	1,548,000	1,735,200
Water - Reclaimed	1,244,004	1,100,000	1,100,000	1,100,000
Water - Wholesale	2,903,411	1,310,400	1,310,400	1,405,050
Wastewater - Residential	9,538,065	11,816,439	11,816,439	12,968,167
Wastewater - Commercial	7,477,573	9,681,394	9,681,394	11,048,512
New Connects	217,425	200,000	200,000	204,000
Penalties	524,901	470,000	470,000	479,400
Reconnect Fees	315,990	300,000	300,000	306,000
Tap Fees	384,323	425,000	425,000	433,500
Other Charges	82,865	71,400	71,400	72,828
Liquid Waste Transport	4,900	5,000	5,000	5,100
Liquid Waste Manifest Pad	1,095	1,530	1,530	1,561
Sale of Assets	38,002	5,100	5,100	5,202
W&WW Over/Under	(43)	-	-	-
Insufficient Check Fee	9,840	8,000	8,000	8,160
IPP Surcharges	25,611	-	-	-
Insurance Claims	400	-	-	-
Other Charges / Panda Reimbursements	828,826	828,826	828,826	828,826
TOTAL CHARGES FOR SERVICES	\$ 46,343,025	\$ 52,031,688	\$ 52,031,688	\$ 55,903,272

REVENUE TOTALS

REVENUE LINE ITEMS	Actual 2021-2022	AMENDED Budget 2022-2023	FORECAST 2022-2023	PROPOSED Budget 202-2024
Interest Income	\$ 185,630	\$ 495,000	\$ 495,000	\$ 1,185,800
Premium on Bonds Payable	1,663,550	1,663,550	1,663,550	1,663,550
Insurance Claims	42,382	-	-	-
Other Revenues	-	15,000	15,000	15,000
Miscellaneous Reimbursements	8,005,076	-	-	-
TOTAL INTEREST AND OTHER	\$ 9,896,638	\$ 2,173,550	\$ 2,173,550	\$ 2,864,350
REVENUE TOTAL - WATER & WASTEWATER FUND	\$ 56,239,663	\$ 54,205,238	\$ 54,205,238	\$ 58,767,622

SUMMARY & PERSONNEL SCHEDULE

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
PRINCIPAL RETIREMENT	\$ 10,703,047	\$ 12,888,614	\$ 11,858,214	\$ 13,258,514
INTEREST AND FISCAL CHARGES	7,764,098	6,911,608	7,485,681	7,666,197
AMORTIZATION AND BOND ISSUE	635,459	391,485	391,485	399,315
TOTAL	\$ 19,102,604	\$ 20,191,707	\$ 19,735,380	\$ 21,324,026

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

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 187,378	\$ 241,085	\$ 237,734	\$ 289,135
PERSONNEL BENEFITS	58,815	74,938	73,896	96,001
SUPPLIES	22,406	22,516	21,809	33,735
CAPITAL < \$5000	1,565	3,210	3,109	3,210
REPAIR AND MAINTENANCE	3,415	7,808	7,563	8,686
OTHER SERVICES	8,419	12,375	11,986	13,175
CONTRACTED SERVICES	3,950	9,335	9,042	5,302
CAPITAL EQUIPMENT	-	-	-	40,800
TOTAL	\$ 285,948	\$ 371,267	\$ 365,140	\$ 490,044
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
ADMINISTRATIVE ASSISTANT I ¹	1.000	0.000	0.000	0.000
ADMINISTRATIVE ASSISTANT II ¹	0.000	1.000	1.000	1.000
ENVIRONMENTAL PROGRAMS MANAGER	1.000	1.000	1.000	1.000
ENVIRONMENTAL PROGRAMS TECHNICIAN I ^{1,2}	2.000	0.000	0.000	1.000
ENVIRONMENTAL PROGRAMS TECHNICIAN II ¹	0.000	1.000	1.000	1.000
ENVIRONMENTAL PROGRAMS TECHNICIAN III ¹	0.000	1.000	1.000	1.000
TOTAL	4.000	4.000	4.000	5.000

1 - In FY 2023, as part of the General Government Market Study, the following changes occurred:

- *Administrative Assistant I reclassified to Administrative Assistant II, and
- *The two Environmental Programs Technician positions will be reclassified to an Environmental Programs Technician II and an Environmental Programs Technician III.

2 - In FY 2024, one Environmental Programs Technician I position will be added.

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 339,980	\$ 432,182	\$ 426,175	\$ 477,700
PERSONNEL BENEFITS	119,790	144,138	142,134	173,189
SUPPLIES	36,776	47,520	46,028	46,029
CAPITAL < \$5000	190,657	392,500	380,176	395,500
REPAIR AND MAINTENANCE	45,733	58,100	56,276	63,130
OTHER SERVICES	5,462	6,483	6,279	27,847
CONTRACTED SERVICES	335,078	434,194	420,560	436,178
CAPITAL EQUIPMENT	-	33,200	33,200	149,200
TOTAL	\$ 1,073,477	\$ 1,548,317	\$ 1,510,828	\$ 1,768,773
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
CONNECT & DISCONNECT TECHNICIAN ³	2.000	2.000	2.000	0.000
FOREMAN II - METERS	1.000	1.000	1.000	1.000
METER MAINTENANCE SUPERVISOR	1.000	1.000	1.000	1.000
METER SERVICES TECHNICIAN ^{1,3}	0.000	0.000	0.000	2.000
METER TECHNICIAN ^{2,3}	3.000	0.000	4.000	5.000
TOTAL	7.000	4.000	8.000	9.000

1 - Position(s) is/are classified as a career ladder and consists of Meter Services Technician Apprentice, Meter Services Technician I, or Meter Services Technician II depending on qualifications.

2 - Position(s) is/are classified as a career ladder and consists of Meter Technician I, Meter Technician II, or Meter Technician III, depending on qualifications.

3 - In FY 2024, one Meter Technician position will be added. In addition, the Connect & Disconnect Technician positions will be retitled to Meter Services Technician.

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 587,488	\$ 644,282	\$ 635,326	\$ 547,772
PERSONNEL BENEFITS	(319,392)	170,047	167,683	149,961
SUPPLIES	10,580	23,975	23,222	20,401
CAPITAL < \$5,000	4,959	6,950	6,732	6,000
REPAIR AND MAINTENANCE	10,081	7,976	7,726	8,076
OTHER SERVICES	100,089	120,928	117,131	118,273
CONTRACTED SERVICES	7,607,551	8,555,753	8,287,102	9,214,734
CAPITAL- SPECIAL PROJECTS	-	11,277	11,277	51,181
TOTAL	\$ 8,001,356	\$ 9,541,188	\$ 9,256,200	\$ 10,116,398

SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
ADMINISTRATIVE ASSISTANT II ¹	1.000	0.000	0.000	0.000
ASSISTANT DIRECTOR OF PUBLIC WORKS	1.000	1.000	1.000	1.000
CITY ENGINEER	0.330	0.330	0.330	0.300
DEPUTY CITY ENGINEER	0.400	0.400	0.400	0.500
DIRECTOR OF PUBLIC WORKS	0.700	0.700	0.700	0.450
EXECUTIVE ASSISTANT I ¹	0.000	1.000	1.000	1.000
EXECUTIVE SUPPORT COORDINATOR	1.000	1.000	1.000	1.000
GIS ANALYST	0.800	0.800	0.800	0.000
GIS TECHNICIAN	0.300	0.300	0.300	0.000
MARKETING COORDINATOR	0.750	0.750	0.750	0.750
PROJECT ENGINEER	0.000	0.000	0.000	0.000
SENIOR PROJECT ENGINEER	0.530	0.530	0.530	0.500
TOTAL	6.810	6.810	6.810	5.500

1 - In FY 2023, as part of the General Government Market Study, the Administrative Assistant II position was reclassified to an Executive Assistant I position.

2 - In FY2024, funding allocations for the following positions will change:

- *Two GIS Analysts from 40% Information Technology Services, 20% Drainage, 40% PW Adm to 100% Information Technology Services;
- *GIS Technician from 40% Information Technology Services, 30% Drainage, 30% PW Admin to 100% Information Technology Services;
- *City Engineer from 34% Engineering, 33% Drainage, 33% PW Admin to 70% Engineering and 30% PW Admin;
- *Deputy City Engineer from 40% Engineering, 20% Drainage, 40% PW Admin to 50% Engineering and 50% PW Admin;
- *Director of Public Works from 10% Engineering, 20% Drainage, 70% PW Admin to 45%Engineering, 10% Drainage, and 45% PW Admin; and
- *Senior Project Engineer from 34% Engineering, 33% Drainage, 33% PW Admin to 50% Engineering and 50% PW Admin.

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 53,612	\$ 71,271	\$ 70,280	\$ 77,552
PERSONNEL BENEFITS	16,893	20,781	20,492	23,019
SUPPLIES	582	1,540	1,492	1,429
CAPITAL < \$5000	616	1,410	1,366	1,410
REPAIR AND MAINTENANCE	196	1,826	1,769	1,826
OTHER SERVICES	(4,657)	500	484	500
CONTRACTED SERVICES	5,684	8,326	8,065	7,440
TOTAL	\$ 72,926	\$ 105,654	\$ 103,947	\$ 113,176
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
INVENTORY SPECIALIST - PT	0.380	0.380	0.380	0.380
WAREHOUSE COORDINATOR	1.000	1.000	1.000	1.000
TOTAL	1.380	1.380	1.380	1.380



SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 464,334	\$ 528,755	\$ 521,405	\$ 623,665
PERSONNEL BENEFITS	145,879	165,318	163,020	194,593
SUPPLIES	5,161	9,225	8,935	10,225
CAPITAL < \$5000	2,589	10,620	10,287	10,620
REPAIR AND MAINTENANCE	22,313	7,751	7,508	8,451
OTHER SERVICES	78,547	239,203	231,692	326,703
CONTRACTED SERVICES	1,219,221	1,270,915	1,231,008	1,532,536
CAPITAL EQUIPMENT	-	-	-	66,000
TOTAL	\$ 1,938,044	\$ 2,231,787	\$ 2,173,855	\$ 2,772,793

SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
CASH CONTROL COORDINATOR ¹	0.000	0.000	0.000	1.000
COLLECTIONS COORDINATOR ¹	1.000	1.000	1.000	0.000
CUSTOMER CARE COORDINATOR ¹	0.000	0.000	0.000	1.000
CUSTOMER CARE SPECIALIST ¹	0.000	0.000	0.000	4.000
CUSTOMER CARE SPECIALIST - PT ¹	0.000	0.000	0.000	0.625
CUSTOMER SERVICE REPRESENTATIVE I ¹	4.000	4.000	4.000	0.000
CUSTOMER SERVICE REPRESENTATIVE I - PT ¹	0.625	0.625	0.625	0.000
CUSTOMER SERVICE REPRESENTATIVE II ¹	3.000	3.000	3.000	0.000
METERING SERVICES COORDINATOR ¹	0.000	0.000	0.000	1.000
UTILITY BILLING COORDINATOR ¹	0.000	0.000	0.000	1.000
UTILITY BILLING SPECIALIST ¹	0.000	0.000	0.000	1.000
UTILITY BUSINESS DIVISION DIRECTOR	1.000	1.000	1.000	1.000
UTILITY BUSINESS MANAGER	1.000	1.000	1.000	1.000
TOTAL	10.625	10.625	10.625	11.625

1 - In FY 2024, the following reorganizational changes will occur:
 *Collections Coordinator to Cash Control Coordinator,
 *Customer Service Representative I positions to Customer Care Specialists,
 *One Customer Service Representative II position to Utility Billing Coordinator,
 *One Customer Service Representative II to Utility Billing Specialist, and
 *One Customer Services Representative II to Metering Services Coordinator.

In addition, one Customer Care Coordinator position will be added.

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 1,485,898	\$ 1,777,802	\$ 1,753,091	\$ 2,071,273
PERSONNEL BENEFITS	475,704	599,450	591,118	717,837
SUPPLIES	215,945	281,500	272,661	261,134
CAPITAL < \$5000	30,155	30,978	30,005	28,600
REPAIR AND MAINTENANCE	507,514	396,696	384,240	394,596
OTHER SERVICES	69,262	91,301	88,434	79,483
CONTRACTED SERVICES	109,665	189,972	184,007	297,721
CAPITAL EQUIPMENT	-	334,420	334,420	264,575
CAPITAL BUILDINGS AND GROUNDS	-	250,000	250,000	175,000
TOTAL	\$ 2,894,143	\$ 3,952,119	\$ 3,887,975	\$ 4,290,219

SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
CREW LEADER II - STREETS ⁴	0.000	0.200	0.200	0.200
CREW LEADER - UTILITY SERVICES ¹	6.000	6.000	6.000	6.000
CUSTOMER SERVICE REPRESENTATIVE I ⁶	1.500	1.000	1.000	1.000
CUSTOMER SERVICE REPRESENTATIVE II ^{5,6}	0.000	1.000	1.000	1.000
EQUIPMENT OPERATOR I - STREETS ⁴	0.000	0.200	0.200	0.200
EQUIPMENT OPERATOR II - STREETS ⁴	0.000	0.200	0.200	0.200
FOREMAN II - STREETS ⁴	0.000	0.200	0.200	0.200
FOREMAN II - UTILITY SERVICES ²	2.000	2.000	2.000	2.000
MAINTENANCE WORKER - STREETS ⁴	0.000	0.200	0.200	0.200
UTILITY COMPLIANCE COORDINATOR	0.500	0.500	0.500	0.500
UTILITY DISPATCH MANAGER	0.500	0.500	0.500	0.500
UTILITY DIVISION DIRECTOR	0.500	0.500	0.500	0.500
UTILITY SERVICES MANAGER	1.000	1.000	1.000	1.000
UTILITY TECHNICIAN - UTILITY SERVICES ^{3,7}	20.000	20.000	20.000	23.000
TOTAL	32.000	33.500	33.500	36.500

1 - During FY 2023, position was changed to a career ladder and consists of Crew Leader I, Crew Leader II, or Crew Leader III positions depending on qualifications.

2 - During FY 2023 position was changed to a career ladder and consists of Foreman I, Foreman II, or Foreman III positions depending on qualifications.

3 - During FY 2023, position was changed to a career ladder and consists of Utility Technician Apprentice, Utility Technician I, Utility Technician II, Utility Technician III, Utility Technician IV, or Utility Technician V positions depending on qualifications.

4 - In FY 2023, a Concrete Crew was added. The crew consists of a Crew Leader II - Streets, Foreman II - Streets, Equipment Operator II - Streets, Equipment Operator I - Streets, and a Maintenance Worker - Streets. Funding allocation for the crew is split as follows: 40% Streets, 20% Drainage, 20% Wastewater Collection, and 20% Water Distribution.

5 - In FY 2023, an Customer Service Representative II position was authorized to assume utility dispatch services previously performed by Police. This position is split funded - 50% Wastewater Collection and 50% Water Distribution.

6 - In FY 2023, as part of the General Government Market Study, one Customer Service Representative I position was reclassified to Customer Service Representative II.

7 - In FY 2024, three Utility Technicians will be moved from Water Distribution to Wastewater Collection.

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 1,258,178	\$ 1,794,662	\$ 1,769,716	\$ 1,807,133
PERSONNEL BENEFITS	405,812	607,066	598,628	598,460
SUPPLIES	136,101	161,882	156,799	153,760
CAPITAL < \$5000	338,049	345,938	335,076	345,375
REPAIR AND MAINTENANCE	646,487	595,408	576,712	717,496
OTHER SERVICES	55,525	82,175	79,595	74,181
CONTRACTED SERVICES	84,233	121,424	117,611	124,766
CAPITAL EQUIPMENT	-	376,240	376,240	185,375
CAPITAL BUILDINGS AND GROUNDS	-	250,000	250,000	175,000
TOTAL	\$ 2,924,384	\$ 4,334,795	\$ 4,260,377	\$ 4,181,546

SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
CREW LEADER II - STREETS ⁴	0.000	0.200	0.200	0.200
CREW LEADER - UTILITY SERVICES ¹	5.000	5.000	5.000	5.000
CUSTOMER SERVICE REPRESENTATIVE I ⁵	1.500	1.000	1.000	1.000
CUSTOMER SERVICE REPRESENTATIVE II ^{5,6}	0.000	1.000	1.000	1.000
EQUIPMENT OPERATOR I - STREETS ⁴	0.000	0.200	0.200	0.200
EQUIPMENT OPERATOR II - STREETS ⁴	0.000	0.200	0.200	0.200
FOREMAN II - STREETS ⁴	0.000	0.200	0.200	0.200
FOREMAN - UTILITY SERVICES ²	2.000	2.000	2.000	2.000
IRRIGATION TECHNICIAN	1.000	1.000	1.000	1.000
MAINTENANCE WORKER - STREETS ⁴	0.000	0.200	0.200	0.200
UTILITY COMPLIANCE COORDINATOR	0.500	0.500	0.500	0.500
UTILITY DISPATCH MANAGER	0.500	0.500	0.500	0.500
UTILITY DIVISION DIRECTOR	0.500	0.500	0.500	0.500
UTILITY SERVICES MANAGER	1.000	1.000	1.000	1.000
UTILITY TECHNICIAN - UTILITY SERVICES ^{3,7}	20.000	20.000	20.000	17.000
WATER RESOURCES MODELER	0.750	0.750	0.750	0.750
TOTAL	32.750	34.250	34.250	31.250

1 - During FY 2023, position was changed to a career ladder and consists of Crew Leader I, Crew Leader II, or Crew Leader III positions depending on qualifications.

2 - During FY 2023 position was changed to a career ladder and consists of Foreman I, Foreman II, or Foreman III positions depending on qualifications.

3 - During FY 2023, position was changed to a career ladder and consists of Utility Technician Apprentice, Utility Technician I, Utility Technician II, Utility Technician III, Utility Technician IV, or Utility Technician V positions depending on qualifications.

4 - In FY 2023, a Concrete Crew was added. The crew consists of a Crew Leader II - Streets, Foreman II - Streets, Equipment Operator II - Streets, Equipment Operator I - Streets, and a Maintenance Worker - Streets. Funding allocation for the crew is split as follows: 40% Streets, 20% Drainage, 20% Wastewater Collection, and 20% Water Distribution.

5 - In FY 2023, an Customer Service Representative II position was authorized to assume utility dispatch services previously performed by Police. This position is split funded - 50% Wastewater Collection and 50% Water Distribution.

6 - In FY 2023, as part of the General Government Market Study, one Customer Service Representative I position was reclassified to Customer Service Representative II.

7 - In FY 2024, three Utility Technicians will be moved from Water Distribution to Wastewater Collection.

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
CONTRACTED SERVICES	\$ 3,937,589	\$ 5,288,537	\$ 5,288,537	\$ 5,519,532
TOTAL	\$ 3,937,589	\$ 5,288,537	\$ 5,288,537	\$ 5,519,532

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

SUMMARY & PERSONNEL SCHEDULE

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

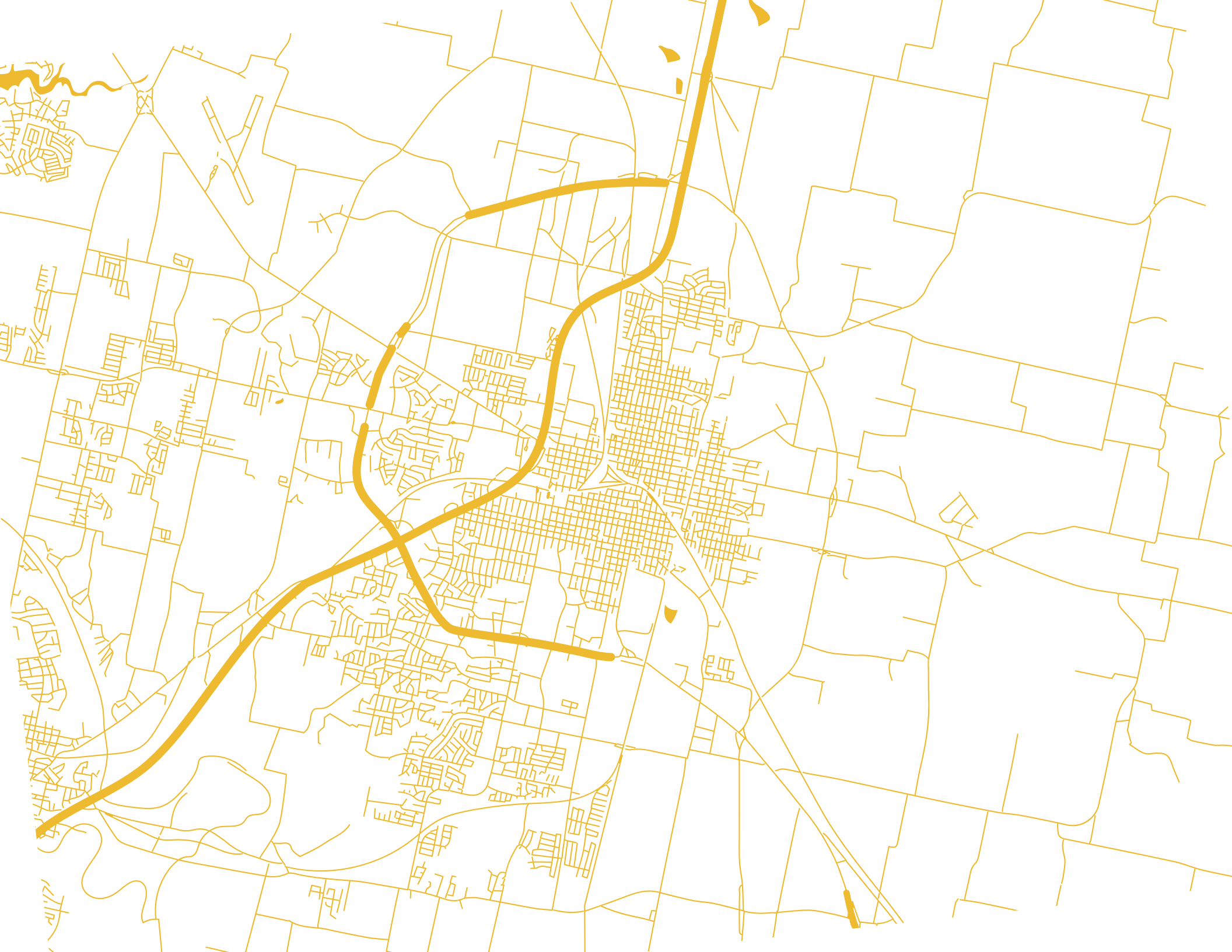
SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 1,173,727	\$ 1,514,192	\$ 1,493,145	\$ 1,676,876
PERSONNEL BENEFITS	348,995	467,998	461,493	532,236
SUPPLIES	1,360,739	1,373,841	1,330,702	1,416,360
CAPITAL < \$5000	18,010	90,525	87,683	79,000
REPAIR AND MAINTENANCE	636,086	762,616	738,670	751,627
OTHER SERVICES	24,438	31,680	30,685	30,406
CONTRACTED SERVICES	1,868,384	2,021,414	1,957,942	2,894,309
CAPITAL EQUIPMENT	-	301,600	301,600	664,300
CAPITAL BUILDINGS AND GROUNDS	-	76,000	76,000	146,000
TOTAL	\$ 5,430,379	\$ 6,639,866	\$ 6,477,919	\$ 8,191,114
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
ADMINISTRATIVE ASSISTANT II	1.000	1.000	1.000	1.000
LEAD WATER OPERATOR ^{1,3}	2.000	3.000	3.000	3.000
TREATMENT PLANT DIVISION DIRECTOR	1.000	1.000	1.000	1.000
TREATMENT PLANT SERVICES MANAGER ²	0.000	1.000	1.000	1.000
WATER OPERATOR ^{2,3,4}	19.000	18.000	18.000	20.000
TOTAL	23.000	24.000	24.000	26.000

1 - During FY 2023, position was changed to a career ladder and consists of Lead Water Operator I, Lead Water Operator II, or Lead Water Operator III positions depending on qualifications.

2 - During FY 2023, position was changed to a career ladder and consists of Water Operator Apprentice, Water Operator I, Water Operator II, Water Operator III, or Water Operator IV positions depending on qualifications.

3 - In FY 2023, a Treatment Plant Services Manager was authorized and funded. As part of the General Government Market Study, one Water Operator position was reclassified to a Lead Water Operator.

4 - In FY 2024, two Water Operator positions will be added.

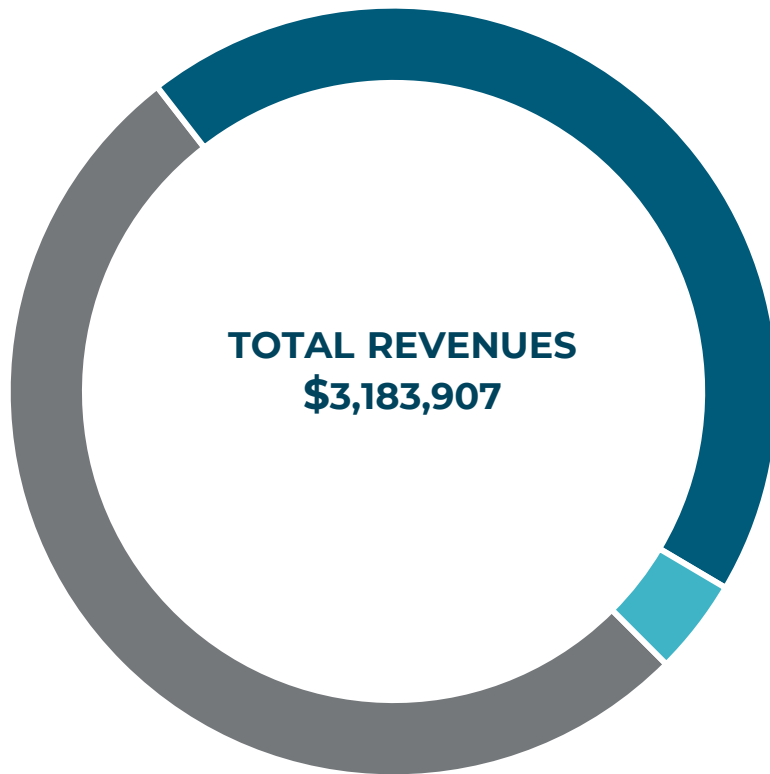


SPECIAL REVENUE FUND



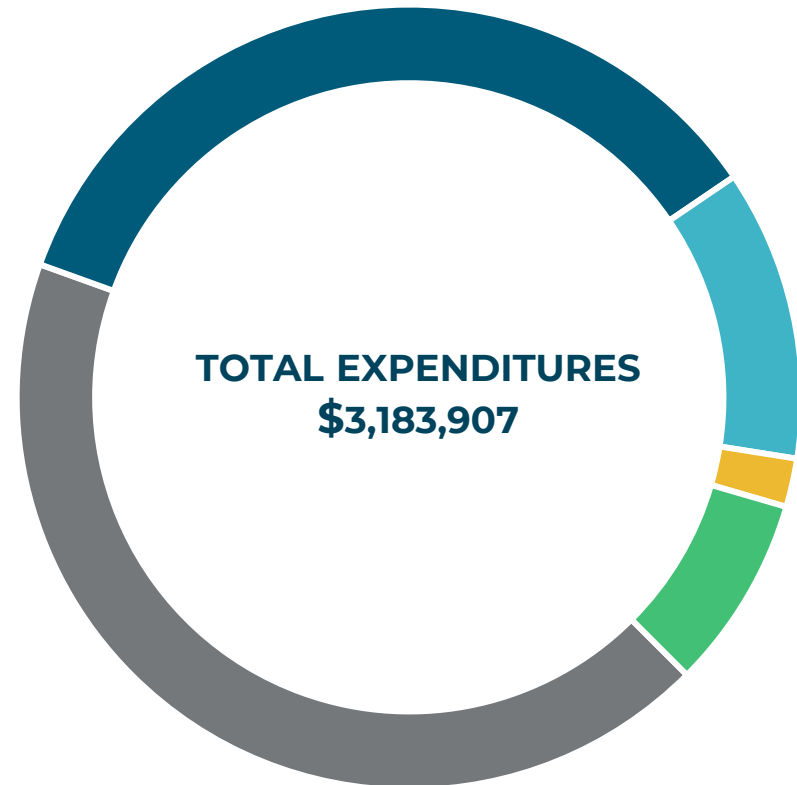
REVENUES & EXPENDITURES

DRAINAGE FUND REVENUES BY SOURCES



- Drainage Fee: Residential - 51.77%
- Drainage Fee: Commercial - 43.99%
- Other - 4.24%

DRAINAGE FUND EXPENDITURES BY TYPE



- Personnel - 43.58%
- Transfers - 35.03%
- Operations - 11.89%
- Capital - 0.53%
- Contingency - 8.97%

REVENUE TOTALS

REVENUE LINE ITEMS	Actual 2021-2022	AMENDED Budget 2022-2023	FORECAST 2022-2023	PROPOSED Budget 2023-2024
Drainage Fee - Commercial	\$ 1,378,153	\$ 1,373,600	\$ 1,391,614	\$ 1,400,563
Drainage Fee - Residential	1,600,997	1,646,153	1,569,632	1,648,344
TOTAL CHARGES FOR SERVICES	\$ 2,979,150	\$ 3,019,753	\$ 2,961,246	\$ 3,048,907
Interest Income	\$ 23,157	\$ 42,300	\$ 118,548	\$ 135,000
TOTAL INTEREST AND OTHER	\$ 23,157	\$ 42,300	\$ 118,548	\$ 135,000
REVENUE TOTAL - DRAINAGE FUND	\$ 3,002,307	\$ 3,062,053	\$ 3,079,794	\$ 3,183,907

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 671,919	\$ 1,129,235	\$ 998,583	\$ 1,015,062
PERSONNEL BENEFITS	204,603	384,763	340,246	372,565
SUPPLIES	76,341	113,498	94,033	100,315
CAPITAL < \$5,000	47	5,750	4,764	5,750
REPAIR AND MAINTENANCE	88,172	192,553	159,530	184,250
OTHER SERVICES	20,975	47,150	39,064	44,126
CONTRACTED SERVICES	36,059	43,671	36,181	44,189
CAPITAL EQUIPMENT	135,244	120,440	120,440	16,900
CAPITAL BUILDINGS AND GROUNDS	149,971	-	-	-
CAPITAL- SPECIAL PROJECTS	-	-	-	285,583
CAPITAL- PROJECTS	725,299	-	-	-
TOTAL	\$ 2,108,632	\$ 2,037,060	\$ 1,792,841	\$ 2,068,740
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
ADMINISTRATIVE ASSISTANT I ¹	1.250	0.000	0.000	0.000
ADMINISTRATIVE ASSISTANT II ¹	0.000	1.000	1.000	1.000
ADMINISTRATIVE ASSISTANT III ^{1,2}	0.000	0.250	0.250	0.000
ASSISTANT DIRECTOR OF PUBLIC WORKS ¹	0.000	0.330	0.330	0.330
CITY ENGINEER ²	0.330	0.330	0.330	0.000
CREW LEADER II - DRAINAGE	1.000	1.000	1.000	1.000
CREW LEADER II - STREETS ¹	0.000	0.200	0.200	0.200
CREW LEADER III - HEAVY CONSTRUCTION ¹	0.000	2.000	2.000	2.000
(continued on next page)				

SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE (continued from previous page)				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
DEPUTY CITY ENGINEER ²	0.200	0.200	0.200	0.000
DIRECTOR OF PUBLIC WORKS ²	0.200	0.200	0.200	0.100
EQUIPMENT MAINTENANCE & TRANSPORTER	0.400	0.400	0.400	0.400
EQUIPMENT OPERATOR I - DRAINAGE	5.000	5.000	5.000	5.000
EQUIPMENT OPERATOR I - STREETS ¹	0.000	0.200	0.200	0.200
EQUIPMENT OPERATOR II - CLEANER	2.000	2.000	2.000	2.000
EQUIPMENT OPERATOR II - PARKS	0.500	0.500	0.500	0.500
EQUIPMENT OPERATOR II - STREETS, DRAINAGE ¹	3.000	3.200	3.200	3.200
FOREMAN II - DRAINAGE	1.000	1.000	1.000	1.000
FOREMAN II - STREETS ¹	0.000	0.200	0.200	0.200
GIS ANALYST ²	0.400	0.400	0.400	0.000
GIS TECHNICIAN ²	0.300	0.300	0.300	0.000
HEAVY DUTY CONSTRUCTION CREW LEADER ¹	2.000	0.000	0.000	0.000
MAINTENANCE WORKER - STREETS ¹	0.000	0.200	0.200	0.200
PROJECT ENGINEER	0.000	0.000	0.000	0.000
SENIOR PROJECT ENGINEER ²	0.430	0.430	0.430	0.000
STORMWATER SPECIALIST	1.000	1.000	1.000	1.000
STREET & DRAINAGE DIVISION DIRECTOR ¹	0.000	0.500	0.500	0.500
STREETS & DRAINAGE SERVICES MANAGER ¹	0.500	0.000	0.000	0.000
TRANSPORTATION DISPATCH MANAGER ²	0.000	0.000	0.000	0.250
TRANSPORTATION DIVISION DIRECTOR	0.330	0.000	0.000	0.000
UTILITY TECHNICIAN II	0.500	0.500	0.500	0.500
WATER RESOURCES MODELER	0.250	0.250	0.250	0.250
TOTAL	20.590	21.590	21.590	19.830

1 - In FY 2023, a Concrete Crew will be added, consisting of a Crew Leader II - Streets, Foreman II - Streets, Equipment Operator II - Streets, Equipment Operator I - Streets, and a Maintenance Worker - Streets. Funding allocation for the crew will be split funded as 40% Streets, 20% Drainage, 20% Wastewater, and 20% Water Distribution. As part of the General Government Market Study, one Administrative Assistant I position will be reclassified to an Administrative Assistant II position, one Administrative Assistant I position to an Administrative Assistant III position, two Heavy Duty Construction Crew Leader positions retitled to Crew Leader III - Heavy Construction and one Streets & Drainage Services Manager reclassified to a Street & Drainage Division Director position.

2 - In FY2024, one Administrative Assistant III position will be reclassified to a Transportation Dispatch Manager. Funding allocations for the following position will change:

- *City Engineer from 34% Engineering, 33% Drainage, 33% PW Admin to 70% Engineering and 30% PW Admin;
- *Deputy City Engineer from 40% Engineering, 20% Drainage, 40% PW Admin to 50% Engineering and 50% PW Admin;
- *Director of Public Works from 10% Engineering, 20% Drainage, 70% PW Admin to 45% Engineering, 10% Drainage, and 45% PW Admin;
- *two GIS Analysts from 40% Information Technology, 20% Drainage, 40% PW Admin to 100% Information Technology;
- *GIS Technician from 40% Information Technology, 30% Drainage, 30% PW Admin to 100% Information Technology;
- *Senior Project Engineer from 34% Engineering, 33% Drainage, and 33% PW Admin to 50% Engineering and 50% PW Admin;
- *Senior Project Engineer position from 20% Engineering, 10% Drainage, 25% MCIP Bond Funds, 20% PW Admin, 25% Utility Revenue Bonds to 50% MCIP Bond Funds and 50% Utility Revenue Bonds.

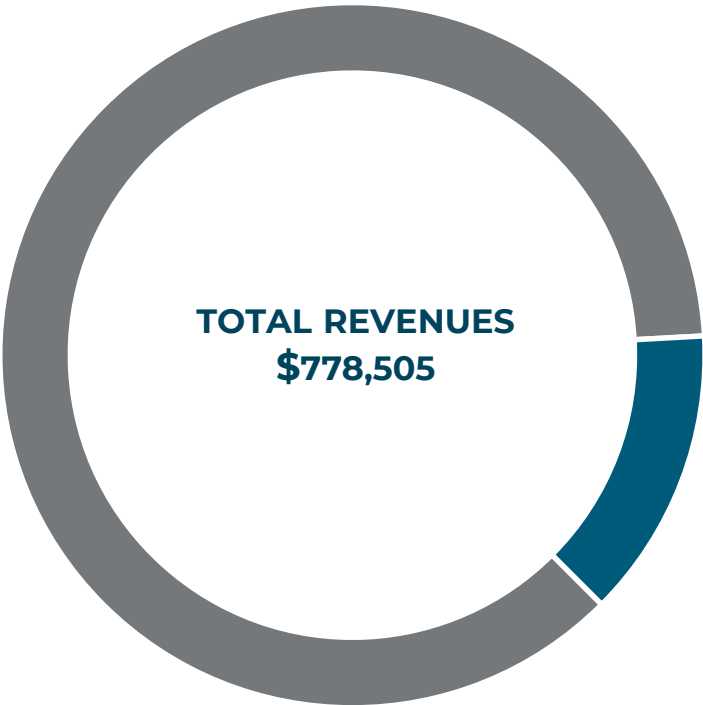
SUMMARY & PERSONNEL SCHEDULE

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
OPERATING TRANSFERS OUT - DEBT SERVICE	\$ 785,896	\$ 778,857	\$ 778,857	\$ 780,857
OPERATING TRANSFERS OUT - GENERAL FUND	312,349	321,516	321,516	334,310
TOTAL	\$ 1,098,245	\$ 1,100,373	\$ 1,100,373	\$ 1,115,167

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

REVENUES & EXPENDITURES

FEDERAL/STATE GRANT FUND REVENUES BY SOURCES



- CDBG Federal Grant - 86.63%
- State Grants - 13.37%

FEDERAL/STATE GRANT FUND EXPENDITURES BY TYPE



- Operations - 57.44%
- Personnel - 42.56%

REVENUE TOTALS

REVENUE LINE ITEMS	Actual 2021-2022	AMENDED Budget 2022-2023	FORECAST 2022-2023	PROPOSED Budget 2023-2024
CDBG Federal Grant	\$ 764,641	\$ 1,779,980	\$ 1,779,980	\$ 674,406
HOME Grant Revenues	-	675,000	675,000	-
Federal Grants	5,050,310	4,052,058	4,052,058	-
State Grants	15,000	5,169,817	5,169,817	104,099
TOTAL INTERGOVERNMENTAL REVENUES	\$ 5,829,951	\$ 11,676,855	\$ 11,676,855	\$ 778,505
Transfer In - General Fund	\$ 44,650	\$ 128,656	\$ 128,656	\$ -
Transfer In - Capital Projects Fund	182,222	1,290,442	1,290,442	-
TOTAL OTHER FINANCING SOURCES (TRANSFERS)	\$ 226,872	\$ 1,419,098	\$ 1,419,098	\$ -
REVENUE TOTAL - FEDERAL/STATE GRANT FUND	\$ 6,056,823	\$ 13,095,953	\$ 13,095,953	\$ 778,505

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 51,700	\$ 61,922	\$ 61,922	\$ 39,514
PERSONNEL BENEFITS	9,665	11,873	11,873	7,787
SUPPLIES	956	1,000	1,000	1,000
CAPITAL <\$5,000	5,400	-	-	-
OTHER SERVICES	24,514	28,002	28,002	29,355
CONTRACTED SERVICES	8,889	11,500	11,500	57,225
TOTAL	\$ 101,124	\$ 114,297	\$ 114,297	\$ 134,881
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
DIRECTOR OF HOUSING & COMMUNITY DEVELOPMENT	0.150	0.000	0.000	0.000
GRANT MANAGER	0.380	0.370	0.370	0.370
HOMELESS SERVICES COORDINATOR ²	0.000	0.000	0.250	0.250
SENIOR PLANNER	0.250	0.300	0.300	0.000
SOCIAL NAVIGATOR ^{1,2}	0.000	0.250	0.000	0.000
TOTAL	0.780	0.920	0.920	0.620

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

1 - In FY 2023, a Social Navigator position was authorized and funded.

2 - During FY 2023, the Social Navigator position was retitled to a Homeless Services Coordinator.

SUMMARY & PERSONNEL SCHEDULE

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 5,333	\$ -	\$ -	\$ -
PERSONNEL BENEFITS	1,078	-	-	-
TOTAL	\$ 6,411	\$ -	\$ -	\$ -
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
POLICE OFFICER	1.000	0.000	0.000	0.000
TOTAL	1.000	0.000	0.000	0.000

In FY 2023, the Crime Prevention Program was eliminated. The Police Officer previously funded within the Grant Fund is now funded within General Fund (Police).

SUMMARY & PERSONNEL SCHEDULE

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ -	\$ 42,138	\$ 42,138	\$ 37,915
PERSONNEL BENEFITS	-	8,111	8,111	7,512
SUPPLIES	-	4,004	4,004	228,105
TOTAL	\$ -	\$ 54,253	\$ 54,253	\$ 273,532
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SOCIAL NAVIGATOR ^{1,2}	0.000	0.750	0.000	0.000
HOMELESS SERVICES COORDINATOR ²	0.000	0.000	0.750	0.750
TOTAL	0.000	0.750	0.750	0.750

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

1 - In FY 2023, a Social Navigator position was authorized and funded.

2 - During FY 2023, the Social Navigator position was retitled to a Homeless Services Coordinator.

SUMMARY & PERSONNEL SCHEDULE

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 37,674	\$ 77,459	\$ 77,459	\$ 70,199
PERSONNEL BENEFITS	7,050	14,850	14,850	13,804
OTHER SERVICES	4,800	8,400	8,400	9,900
CONTRACTED SERVICES	308,465	170,821	170,821	40,685
TOTAL	\$ 357,989	\$ 271,530	\$ 271,530	\$ 134,588
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
GRANT MANAGER	0.370	0.150	0.150	0.000
HOUSING PROJECT MANAGER	0.000	0.000	0.000	1.000
NEIGHBORHOOD REVITALIZATION MANAGER	0.350	1.000	1.000	0.000
RESOURCE COORDINATOR	0.600	0.000	0.000	0.000
TOTAL	1.520	1.150	1.150	1.000

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

SUMMARY & PERSONNEL SCHEDULE

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 109,147	\$ 73,128	\$ 73,128	\$ 73,408
PERSONNEL BENEFITS	22,276	15,934	15,934	16,651
CONTRACTED SERVICES	-	2,343	2,343	1,346
TOTAL	\$ 131,423	\$ 91,405	\$ 91,405	\$ 91,405
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
ASSISTANT DIRECTOR OF TRANSFORM TEMPLE	0.300	0.000	0.000	0.000
CODE COMPLIANCE OFFICER	1.600	0.000	0.000	0.000
CODE COMPLIANCE MANAGER	0.000	0.300	0.300	0.300
CUSTOMER SERVICE COORDINATOR	0.150	0.000	0.000	0.000
SENIOR CODE COMPLIANCE OFFICER	0.150	1.000	1.000	1.000
TOTAL	2.200	1.300	1.300	1.300

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

SUMMARY & PERSONNEL SCHEDULE

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
CONTRACTED SERVICES	\$ 108,715	\$ 40,000	\$ 40,000	\$ 40,000
TOTAL	\$ 108,715	\$ 40,000	\$ 40,000	\$ 40,000

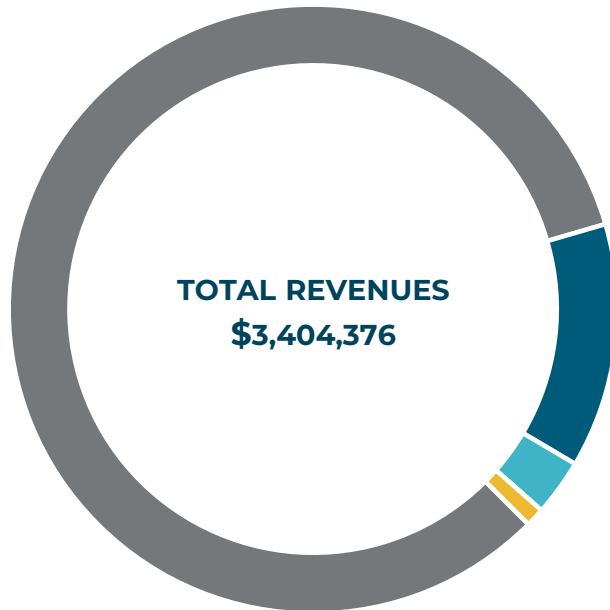
This department/division does not have any associated personnel.

SUMMARY & PERSONNEL SCHEDULE

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 38,029	\$ 46,037	\$ 46,037	\$ 46,286
PERSONNEL BENEFITS	14,821	19,053	19,053	18,244
SUPPLIES	25,227	2,750	2,750	6,200
CAPITAL < \$5,000	22,118	4,600	4,600	4,700
OTHER SERVICES	16,185	3,119	3,119	2,700
CONTRACTED SERVICES	20,863	35,750	35,750	25,969
CAPITAL EQUIPMENT	26,174	-	-	-
TOTAL	\$ 163,417	\$ 111,309	\$ 111,309	\$ 104,099
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
FAMILY VIOLENCE CASE MANAGER	1.000	1.000	1.000	1.000
TOTAL	1.000	1.000	1.000	1.000

REVENUES & EXPENDITURES

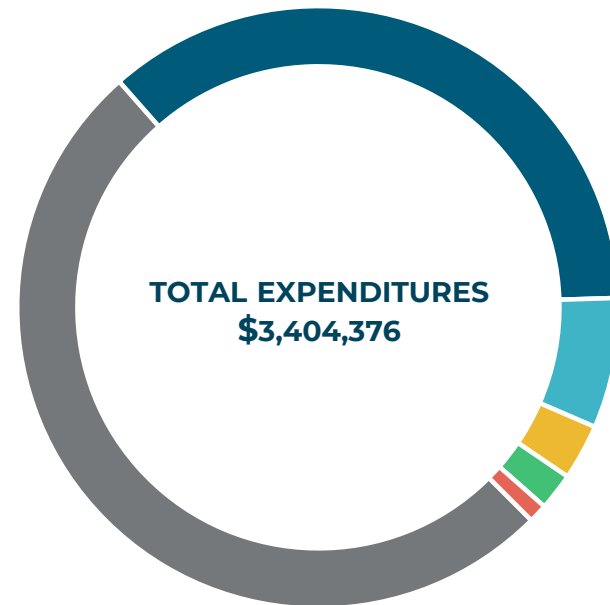
HOTEL/MOTEL TAX FUND REVENUES BY SOURCES



TOTAL REVENUES
\$3,404,376

- Hotel Occupancy Taxes - 82.34%
- Charges for Services: Mayborn Center - 13.06%
- Other - 2.94%
- Charges for Services: Railroad Museum - 1.66%

HOTEL/MOTEL TAX FUND EXPENDITURES BY TYPE



TOTAL EXPENDITURES
\$3,404,376

- Personnel - 53.54%
- Operations - 36.65%
- Capital - 7.21%
- Transfers Out - 1.98%
- Contingency - 0.53%
- Debt Service - 0.09%

REVENUE TOTALS

REVENUE LINE ITEMS	Actual 2021-2022	AMENDED Budget 2022-2023	FORECAST 2022-2023	PROPOSED Budget 2023-2024
Penalty and Interest	\$ 4,507	\$ 1,671	\$ 5,650	\$ 5,876
Hotel/Motel Occupancy Tax	2,280,683	2,294,588	2,603,173	2,707,300
Bell County HOT	86,686	105,146	105,146	90,000
TOTAL NON PROPERTY TAXES	\$ 2,371,876	\$ 2,401,405	\$ 2,713,969	\$ 2,803,176
Facility Rental/Civic Center	\$ 114,456	\$ 108,252	\$ 144,000	\$ 125,000
Equipment Rental/Civic Center	34,473	27,712	58,000	40,000
Catering Fees/Civic Center	16,893	13,759	20,500	20,000
Temporary Service Charges	16,101	12,825	19,000	18,000
Tips/Gratuity Charges	12,809	7,397	18,000	15,000
Catering Food Service Sales/Civic Center	67,997	51,230	96,000	75,000
Catering Equipment Rentals	16,656	10,845	20,000	12,000
Food Sales	19,357	17,411	19,000	17,400
Beverage Sales	5,573	1,995	5,000	2,300
Alcoholic Beverage-Cash Sales	104,113	97,436	140,000	120,000
TOTAL CHARGES FOR SERVICES - MAYBORN CENTER	\$ 408,428	\$ 348,862	\$ 539,500	\$ 444,700

REVENUE TOTALS

REVENUE LINE ITEMS	Actual 2021-2022	AMENDED Budget 2022-2023	FORECAST 2022-2023	PROPOSED Budget 2023-2024
Museum/Fundraising	\$ 6,335	\$ 7,650	\$ 5,500	\$ 3,000
Museum/Facility Rental	19,070	15,300	17,500	15,000
Museum/Equipment Rental	25	306	100	-
Service Charges	600	-	1,200	-
Museum/Restricted Donations	1,077	-	250	-
Donations	1,449	1,020	600	1,000
Museum/Store Sales	18,811	17,208	18,000	17,000
Museum/Memberships	2,625	1,530	2,700	2,500
Museum/Admissions	13,944	9,690	17,000	18,000
TOTAL CHARGES FOR SERVICES - MUSEUM	\$ 63,936	\$ 52,704	\$ 62,850	\$ 56,500
Interest Income	\$ 12,704	\$ 18,330	\$ 89,000	\$ 100,000
Sale of Assets	19,940	-	-	-
Other Revenues	222	-	108	-
TOTAL INTEREST AND OTHER	\$ 32,866	\$ 18,330	\$ 89,108	\$ 100,000
Other Financing	\$ 11,894	\$ -	\$ -	\$ -
TOTAL TRANSFER IN	\$ 11,894	\$ -	\$ -	\$ -
REVENUE TOTAL - HOTEL/MOTEL TAX FUND	\$ 2,888,999	\$ 2,821,301	\$ 3,405,427	\$ 3,404,376

SUMMARY & PERSONNEL SCHEDULE

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
PRINCIPAL RETIREMENT	\$ 2,883	\$ 2,904	\$ 2,904	\$ 2,996
INTEREST AND FISCAL CHARGES	266	246	246	154
TOTAL	\$ 3,149	\$ 3,150	\$ 3,150	\$ 3,150

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

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 284,479	\$ 319,413	\$ 318,455	\$ 330,744
PERSONNEL BENEFITS	65,792	80,328	80,087	89,169
SUPPLIES	49,106	77,850	71,918	102,978
CAPITAL < \$5,000	1,775	1,400	1,293	34,000
OTHER SERVICES	47,699	108,797	100,507	149,527
CONTRACTED SERVICES	212,681	150,749	139,262	207,696
CAPITAL EQUIPMENT	47,633	-	-	-
TOTAL	\$ 709,167	\$ 738,537	\$ 711,522	\$ 914,114
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
DESTINATION EXPERIENCE SPECIALIST	1.000	1.000	1.000	1.000
DESTINATION MARKETING COORDINATOR	1.000	1.000	1.000	1.000
DESTINATION MARKETING MANAGER	1.000	1.000	1.000	1.000
OFFICE ASSISTANT II - PT ¹	0.625	0.000	0.000	0.000
PROGRAM COORDINATOR ¹	1.000	0.000	0.000	0.000
SALES AND MARKETING SPECIALIST	2.000	2.000	2.000	2.000
TOTAL	6.625	5.000	5.000	5.000

1 - In FY 2023, the Program Coordinator position was funded 100% in Recreation (General Fund). The part time Office Assistant II position was eliminated.

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 92,264	\$ 109,721	\$ 109,392	\$ 73,093
PERSONNEL BENEFITS	23,408	37,354	37,242	24,947
SUPPLIES	2,566	3,350	3,095	3,900
CAPITAL < \$5,000	-	270	249	8,270
OTHER SERVICES	6,982	10,025	9,261	8,451
CONTRACTED SERVICES	2,380	5,324	4,918	10,324
TOTAL	\$ 127,599	\$ 166,044	\$ 164,157	\$ 128,985
PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
OFFICE ASSISTANT II ^{1,2}	0.500	1.000	1.000	0.000
MAIN STREET MANAGER	1.000	1.000	1.000	1.000
TOTAL	1.500	2.000	2.000	1.000

1 - In FY 2023, the part time Office Assistant II position was made full time.

2 - In FY 2024, the Office Assistant II position will be moved from Main Street Program to Planning.

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 386,228	\$ 597,327	\$ 595,535	\$ 607,329
PERSONNEL BENEFITS	112,670	163,960	163,468	178,147
SUPPLIES	20,028	25,170	23,252	27,350
CAPITAL < \$5,000	2,186	128,525	118,731	192,205
REPAIR AND MAINTENANCE	20,518	36,218	33,458	38,218
OTHER SERVICES	14,296	18,800	17,367	30,572
CONTRACTED SERVICES	113,873	144,705	133,678	153,440
COST OF GOODS SOLD	77,921	79,783	73,704	93,263
CAPITAL EQUIPMENT	11,413	60,000	60,000	156,000
CAPITAL BUILDINGS AND GROUNDS	11,514	-	-	89,500
CAPITAL- SPECIAL PROJECTS	-	-	-	17,967
TOTAL	\$ 770,647	\$ 1,254,488	\$ 1,219,194	\$ 1,583,991

SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
ADMINISTRATIVE ASSISTANT I ¹	1.000	0.000	0.000	0.000
ADMINISTRATIVE ASSISTANT II ¹	0.000	1.000	1.000	1.000
CREW LEADER I - EVENTS ²	1.000	1.000	1.000	0.000
CUSTODIAN ²	2.000	2.000	2.000	0.000
EVENT COORDINATOR	1.000	1.000	1.000	1.000
EVENT MAINTENANCE WORKER ²	0.000	0.000	0.000	2.000
EVENT SPECIALIST ²	0.000	0.000	0.000	1.000
FOOD & BEVERAGE COORDINATOR	1.000	1.000	1.000	1.000
FOOD & BEVERAGE SPECIALIST ¹	1.000	2.000	2.000	2.000
OPERATIONS MANAGER - CONVENTION CENTER	1.000	1.000	1.000	1.000
PART-TIME POSITIONS	4.750	4.750	4.750	4.750
TOTAL	12.750	13.750	13.750	13.750

1 - In FY 2023, one Food & Beverage Specialist was authorized and funded. As part of the General Government Market Study, one Administrative Assistant I position was reclassified to an Administrative Assistant II position.

2 - In FY 2024, the following title changes will occur: Crew Leader I - Events to Events Specialist and Custodian to Event Maintenance Worker.

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SALARIES	\$ 260,768	\$ 317,554	\$ 316,601	\$ 401,897
PERSONNEL BENEFITS	75,809	88,192	87,927	117,251
SUPPLIES	29,293	36,950	34,134	42,750
CAPITAL < \$5,000	3,737	8,450	7,806	2,450
REPAIR AND MAINTENANCE	19,183	25,413	23,477	28,523
OTHER SERVICES	35,651	38,270	35,354	46,122
CONTRACTED SERVICES	51,996	58,925	54,435	57,092
COST OF GOODS SOLD	11,708	10,630	9,820	10,500
CAPITAL EQUIPMENT	3,652	5,500	5,500	-
CAPITAL BUILDINGS AND GROUNDS	-	158,500	158,500	-
TOTAL	\$ 491,797	\$ 748,384	\$ 733,555	\$ 706,585

SUMMARY & PERSONNEL SCHEDULE

PERSONNEL SCHEDULE				
POSITION TITLE	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
ASSISTANT DIRECTOR OF LIBRARY ²	0.000	0.000	0.000	0.500
CUSTODIAN ¹	1.000	0.000	0.000	0.000
DIRECTOR OF LIBRARY ²	0.000	0.000	0.000	0.500
FACILITY MANAGER ²	0.000	0.000	0.000	0.500
MAINTENANCE TECHNICIAN ¹	0.000	1.000	1.000	1.000
MAINTENANCE WORKER - PT ¹	0.000	0.625	0.625	0.625
MUSEUM ARCHIVIST ²	1.000	1.000	1.000	0.000
MUSEUM ASSISTANT ¹	0.000	1.000	1.000	1.000
MUSEUM COORDINATOR ¹	1.000	0.000	0.000	0.000
MUSEUM CURATOR	1.000	1.000	1.000	1.000
MUSEUM DEVELOPMENT ASSISTANT - PT	0.500	0.500	0.500	0.500
MUSEUM MANAGER	1.000	1.000	1.000	1.000
OFFICE ASSISTANT II - PT	0.500	0.500	0.500	0.500
SENIOR CONVENTION CENTER WORKER - PT ¹	0.625	0.000	0.000	0.000
TOTAL	6.625	6.625	6.625	7.125

1 - In FY 2023, as part of the General Government Market Study, the following changes occurred: Custodian reclassified to Maintenance Technician, Senior Convention Center Worker - PT reclassified to a Maintenance Worker - PT, and the Museum Coordinator to Museum Assistant.

2 - In FY 2024, an Assistant Director of Library and a Facility Manager position will be added that will be funded 50% Hotel/Motel Fund (Railroad) and 50% General Fund (Library). The Director of Library position will change funding from 100% General Fund (Library) to 50% Hotel/Motel Fund (Railroad) and 50% General Fund (Library). The Museum Archivist will move from Hotel/Motel Fund (Railroad) to General Fund (Library).

SUMMARY & PERSONNEL SCHEDULE

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
OPERATING TRANSFERS OUT - DEBT SERVICE	\$ 67,551	\$ 67,552	\$ 67,552	\$ 67,552
TOTAL	\$ 67,551	\$ 67,552	\$ 67,552	\$ 67,552

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

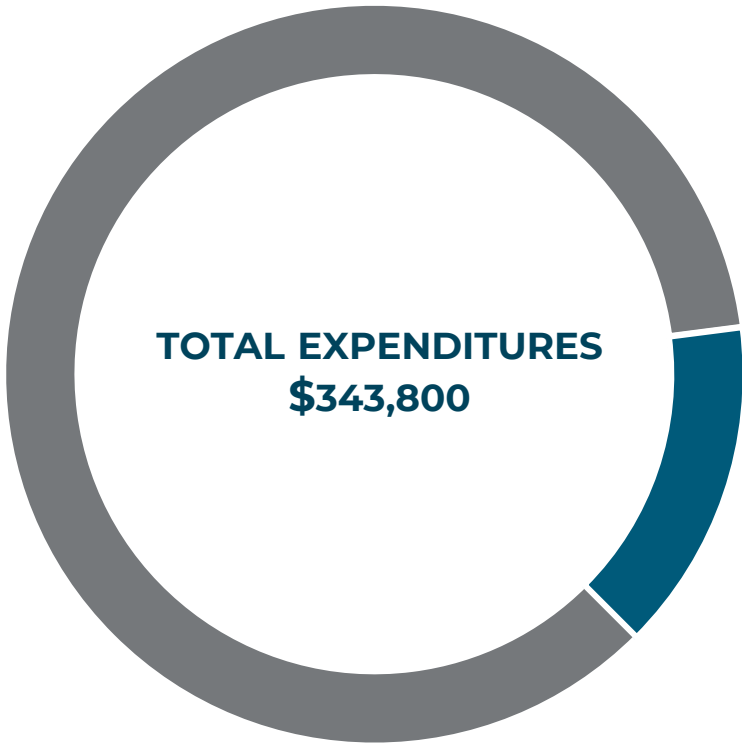
REVENUES & EXPENDITURES

TEMPLE REVITALIZATION CORPORATION
REVENUES BY SOURCES



- Other Financing Sources (Transfers) - 100.00%

TEMPLE REVITALIZATION CORPORATION
EXPENDITURES BY TYPE



- Operations - 85.46%
- Capital - 14.54%

REVENUE TOTALS

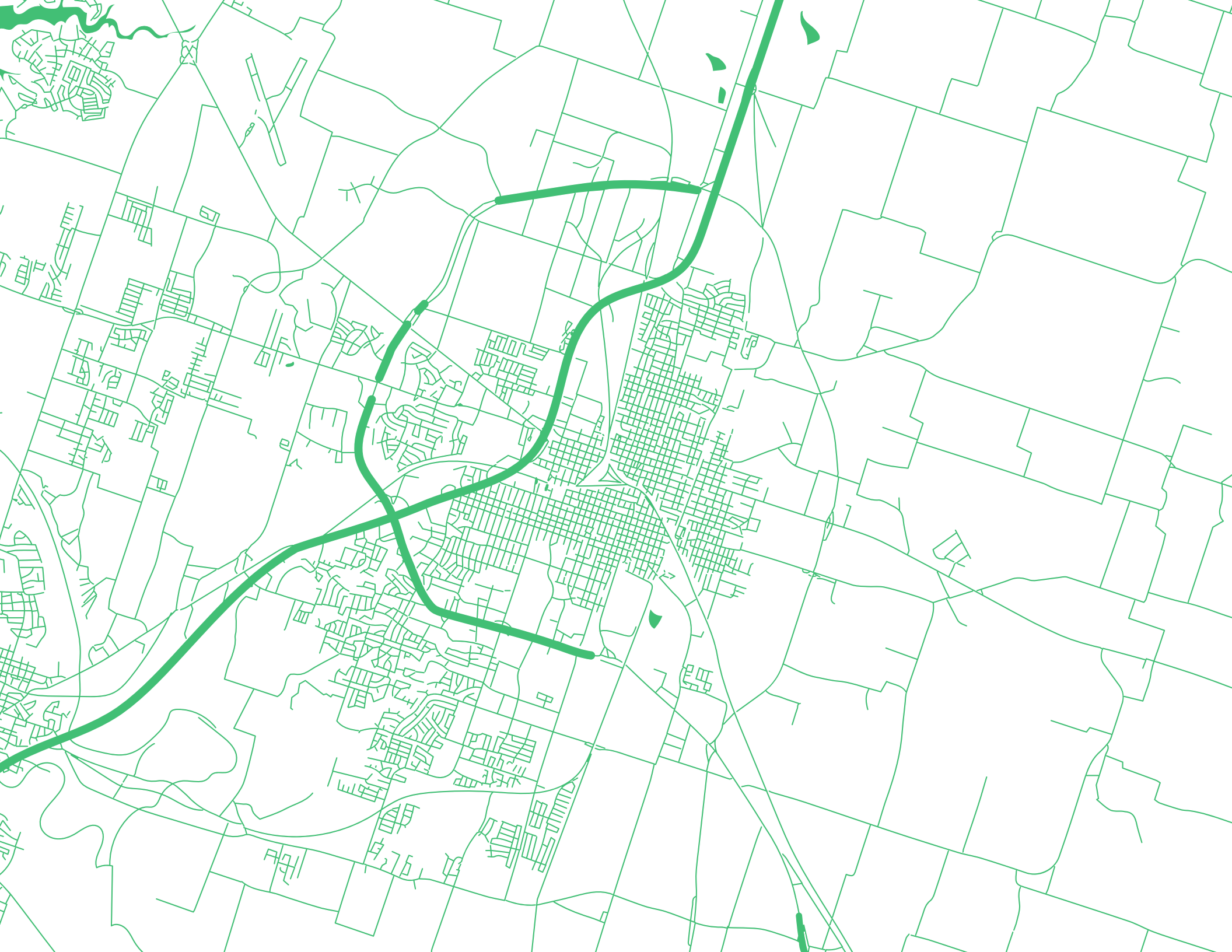
REVENUE LINE ITEMS	Actual 2021-2022	AMENDED Budget 2022-2023	FORECAST 2022-2023	PROPOSED Budget 2023-2024
Contributed Capital / Land	\$ 138,282	\$ -	\$ -	\$ -
TOTAL CONTRIBUTED CAPITAL	\$ 138,282	\$ -	\$ -	\$ -
Other Financing	\$ 35,000	\$ 433,400	\$ 433,400	\$ 343,800
TOTAL TRANSFER IN	\$ 35,000	\$ 433,400	\$ 433,400	\$ 343,800
REVENUE TOTAL - TEMPLE REVITALIZATION CORPORATION	\$ 173,282	\$ 433,400	\$ 433,400	\$ 343,800

SUMMARY & PERSONNEL SCHEDULE

The Temple Revitalization Corporation (TRC) serves all the citizens of the City of Temple and is governed by a board composed of the City of Temple’s elected Council. It was created to aid, assist, and act on behalf of the City in the performance of its governmental functions, to promote the common good and general welfare of the City, including the sale, purchase, development, redevelopment, and revitalization of real property to help promote, develop, encourage, and maintain employment, commerce, economic development, and public facility development in the City.

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
SUPPLIES	\$ -	\$ -	\$ -	\$ 5,200
OTHER SERVICES	-	3,000	3,000	3,600
CONTRACTED SERVICES	7,325	123,200	123,200	285,000
CAPITAL LAND	138,282	307,200	307,200	50,000
TOTAL	\$ 145,607	\$ 433,400	\$ 433,400	\$ 343,800

This department does not have any associated personnel.

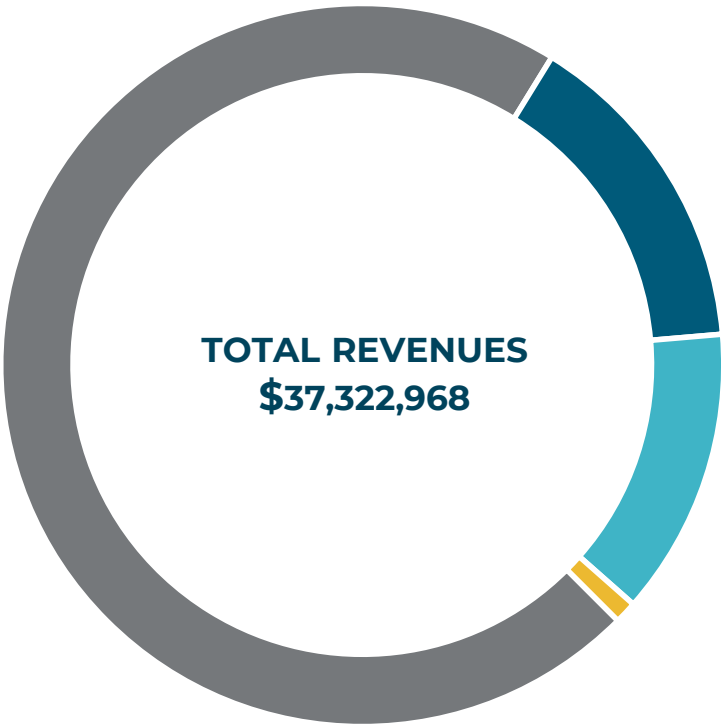


REINVESTMENT ZONE NO. 1 FUND



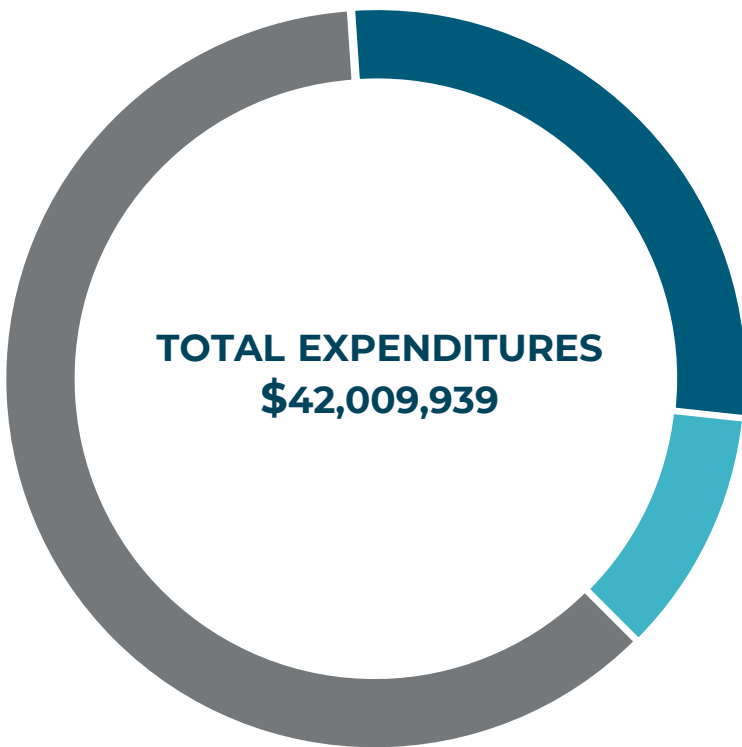
REVENUES & EXPENDITURES

REINVESTMENT ZONE NO. 1 FUND REVENUES BY SOURCES



- Ad Valorem Taxes - 71.28%
- Interest & Other - 14.79%
- Intergovernmental Revenue - 13.53%
- License & Permits - 0.40%

REINVESTMENT ZONE NO. 1 FUND EXPENDITURES BY TYPE



- Capital - 61.43%
- Debt Service - 27.78%
- Operations - 10.79%

REVENUE TOTALS

REVENUE LINE ITEMS	Actual 2021-2022	AMENDED ¹ Budget 2022-2023	FORECAST 2022-2023	PROPOSED ¹ Budget 2023-2024
Current AD Valorem	\$ 19,947,017	\$ 23,642,139	\$ 23,642,139	\$ 26,602,968
Delinquent AD Valorem	127,427	-	-	-
TOTAL TAXES	\$ 20,074,444	\$ 23,642,139	\$ 23,642,139	\$ 26,602,968
Temple & Cen Tex Railway Inc.	\$ 215,364	\$ 150,000	\$ 150,000	\$ 150,000
TOTAL LICENSE & PERMITS	\$ 215,364	\$ 150,000	\$ 150,000	\$ 150,000
State Grants	\$ 50,000	\$ 50,000	\$ 50,000	\$ 5,050,000
TOTAL INTERGOVERNMENTAL REVENUE	\$ 50,000	\$ 50,000	\$ 50,000	\$ 5,050,000
Interest Income	\$ 499,751	\$ 870,000	\$ 3,395,865	\$ 520,000
City Leases	14,603	-	7,262	-
Sale of Land	-	-	-	-
Other Revenues	434,000	-	-	5,000,000
Miscellaneous Reimbursements	1,705	-	-	-
TOTAL INTEREST AND OTHER	\$ 950,059	\$ 870,000	\$ 3,403,127	\$ 5,520,000
Bond Proceeds	\$ 52,705,000	\$ 40,000,000	\$ 40,000,000	\$ -
Original Issue Premium	2,984,705	-	-	-
TOTAL OTHER FINANCING SOURCES (TRANSFERS)	\$ 55,689,705	\$ 40,000,000	\$ 40,000,000	\$ -
REVENUE TOTAL - REINVESTMENT ZONE NO. 1 FUND	\$ 76,979,572	\$ 64,712,139	\$ 67,245,266	\$ 37,322,968

1 - As amended in the Financing Plan approved by the Reinvestment Zone No. 1 Board on 03/23/23 and Council on 04/20/23.

SUMMARY & PERSONNEL SCHEDULE

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

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET ¹ 2023	ESTIMATE ¹ 2023	PROPOSED ¹ 2024
OTHER SERVICES	\$ 819,319	\$ 1,873,152	\$ 1,873,152	\$ 1,004,211
CONTRACTED SERVICES	7,866,944	3,957,449	3,957,449	3,528,785
LAND ACQUISITION	752,549	405,000	405,000	-
CAPITAL - RAIL MAINTENANCE	127,185	203,062	203,062	100,000
CAPITAL - ROAD MAINTENANCE	-	303,516	303,516	200,000
CAPITAL - ALL OTHER	34,093,106	124,126,500	124,126,500	25,505,000
PRINCIPAL RETIREMENT	5,315,000	4,195,000	4,195,000	4,350,000
INTEREST AND FISCAL CHARGES	3,477,800	5,491,898	5,491,898	7,321,943
AMORTIZATION & BOND ISSUE	682,742	-	-	-
TOTAL	\$ 53,134,645	\$ 140,555,577	\$ 140,555,577	\$ 42,009,939

This department does not have any associated personnel.

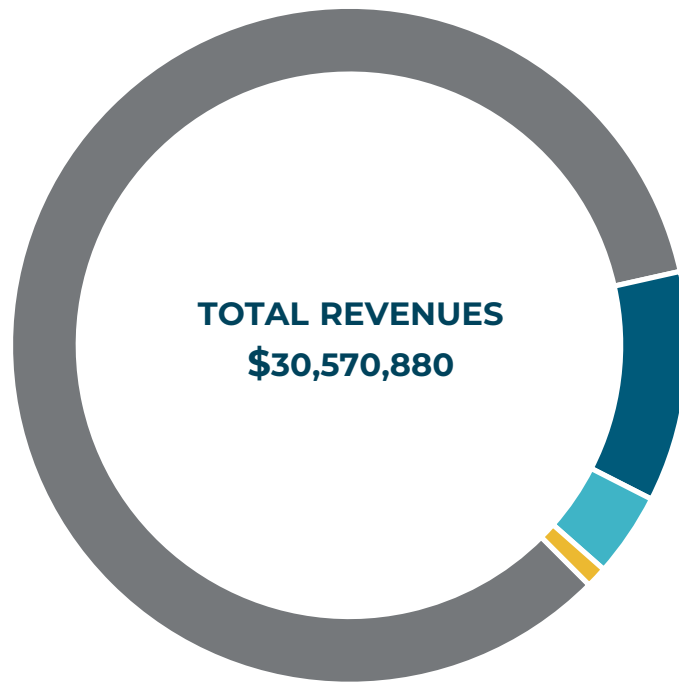
¹- As amended in the Financing Plan approved by the Reinvestment Zone No. 1 Board on 03/23/23 and Council on 04/20/23.

DEBT SERVICE FUND



REVENUES & EXPENDITURES

DEBT SERVICE FUND REVENUES BY SOURCES



TOTAL REVENUES
\$30,570,880

- Ad Valorem Taxes - 84.32%
- Transfers - 9.86%
- Intergovernmental Revenues - 4.41%
- Interest and Other - 1.41%

DEBT SERVICE FUND EXPENDITURES BY TYPE



TOTAL EXPENDITURES
\$30,570,880

- Debt Service - 100.00%

REVENUE TOTALS

REVENUE LINE ITEMS	Actual 2021-2022	AMENDED Budget 2022-2023	FORECAST 2022-2023	PROPOSED Budget 2023-2024
Current AD Valorem	\$ 17,846,835	\$ 21,284,959	\$ 21,284,959	\$ 26,406,931
Discount Current Tax	(434,557)	(406,282)	(406,282)	(1,011,823)
Delinquent AD Valorem	45,554	215,000	215,000	266,737
Penalty and Interest	217,583	115,000	115,000	115,000
TOTAL TAXES	\$ 17,675,415	\$ 21,208,677	\$ 21,208,677	\$ 25,776,845
Interest Income	\$ 39,042	\$ 180,000	\$ 180,000	\$ 431,200
TX Pass Through Financing	1,344,934	1,057,480	1,057,480	1,348,047
TOTAL INTEREST AND OTHER	\$ 1,383,976	\$ 1,237,480	\$ 1,237,480	\$ 1,779,247
Transfer In	\$ 2,854,685	\$ 2,782,082	\$ 2,782,082	\$ 3,014,788
TOTAL OTHER FINANCING SOURCES (TRANSFERS)	\$ 2,854,685	\$ 2,782,082	\$ 2,782,082	\$ 3,014,788
REVENUE TOTAL - DEBT SERVICE FUND	\$ 21,914,076	\$ 25,228,239	\$ 25,228,239	\$ 30,570,880

SUMMARY & PERSONNEL SCHEDULE

SUMMARY				
CATEGORIES	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	PROPOSED 2024
PRINCIPAL RETIREMENT	\$ 13,764,515	\$ 15,561,217	\$ 15,561,217	\$ 17,586,507
INTEREST AND FISCAL CHARGES	8,204,748	9,667,022	9,667,022	12,984,373
TOTAL	\$ 21,969,263	\$ 25,228,239	\$ 25,228,239	\$ 30,570,880

Debt service fund is managed by the Finance department.

CAPITAL IMPROVEMENT PROGRAM



CAPITAL IMPROVEMENT PROGRAM SUMMARY

PROGRAM FUNDAMENTALS

The Capital Improvement Program (CIP) is a community planning and fiscal management tool used to coordinate the location, timing, and financing of capital improvements over a multi-year period.

The program as a whole includes all routine and non-routine capital expenditures. **Routine capital expenditures** can include vehicle replacements, computer hardware and/or software, furniture and fixtures, various facility equipment, and some water and wastewater line repairs. These items are typically less than \$100,000 and have a life expectancy of 5 to 7 years. The Annual Operating Budget, Federal/State Grant Funds, Assigned Fund Balance, and Retained Earnings are the primary non-debt sources of funding that cover these recurring items. These routine capital expenditures are listed by fund as capital summary in the Financial Plan section.

This section lays out the Capital Improvement Program related to **non-routine capital expenditures** which can be defined as activities or projects that create, improve, replace, repair or maintain a fixed asset. These items are typically greater than \$100,000, have a life expectancy of 5 to 20 years or more, and would otherwise place a significant burden on the operating budget. Debt financing allows these non-routine capital expenditures to be incurred over a fixed period of several future years which helps distribute the cost of these items over more generations of users. Debt financing options available include:

- **Certificate of Obligation Bonds (COs)** - An instrument of public debt issued without voter approval and backed by tax revenue. As such, repayment is planned for in the calculation of the tax rate that is needed to support debt payments. City of Temple standard practice is a 20-year amortization.
- **Combination Tax & Revenue Certificate of Obligation Bonds (COs)** - An instrument of public debt issued without

voter approval and backed by a combination of tax and other fee revenues. As such, a portion of repayment is planned for in the calculation of the tax rate that is needed to support debt payments. City of Temple standard practice is a 20-year amortization.

- **General Obligation Bonds (GOs)** - An instrument of public debt requiring voter approval and backed by tax revenue. As such, repayment is planned for in the calculation of the tax rate that is needed to support debt payments. City of Temple standard practice is a 20-year amortization.
- **Limited Tax Notes (LTNs)** - An instrument of public debt issued without voter approval and backed by tax revenue. As such, repayment is planned for in the calculation of the tax rate that is needed to support debt payments. City of Temple standard practice is a 7-year amortization.
- **Utility Revenue Bonds (URs)** - An instrument of public debt issued without voter approval and backed by utility fee revenue. At the City of Temple, repayment is planned for in the budget process to ensure revenue is sufficient to support both debt payments and all on-going operational needs.

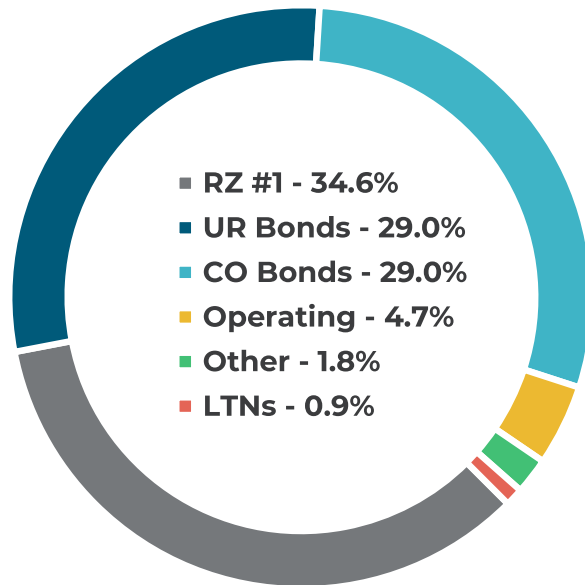
The City of Temple **Strategic Plan** focuses on ensuring facilities, equipment and resources will meet future needs. Many of its goals and initiatives call for the development of various master plans to help direct future growth and development and guide investment for critical community assets. Capital improvement projects can emerge from a variety of sources, including staff recommendation, but the main source of project identification and prioritization comes from the creation of master plans that originated through goals and initiatives tied directly to four of the five focus areas of the strategic plan.

CAPITAL IMPROVEMENT PROGRAM SUMMARY

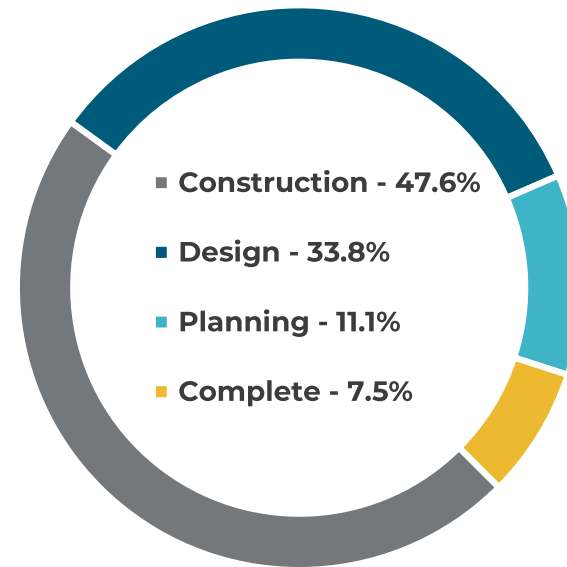
PROGRAM SUMMARY

The FY 2023 Capital Improvement Program Team is currently managing 395 projects for a total of \$511,732,184 in routine and non-routine capital expenditures.

CAPITAL IMPROVEMENTS BY FUNDING SOURCE



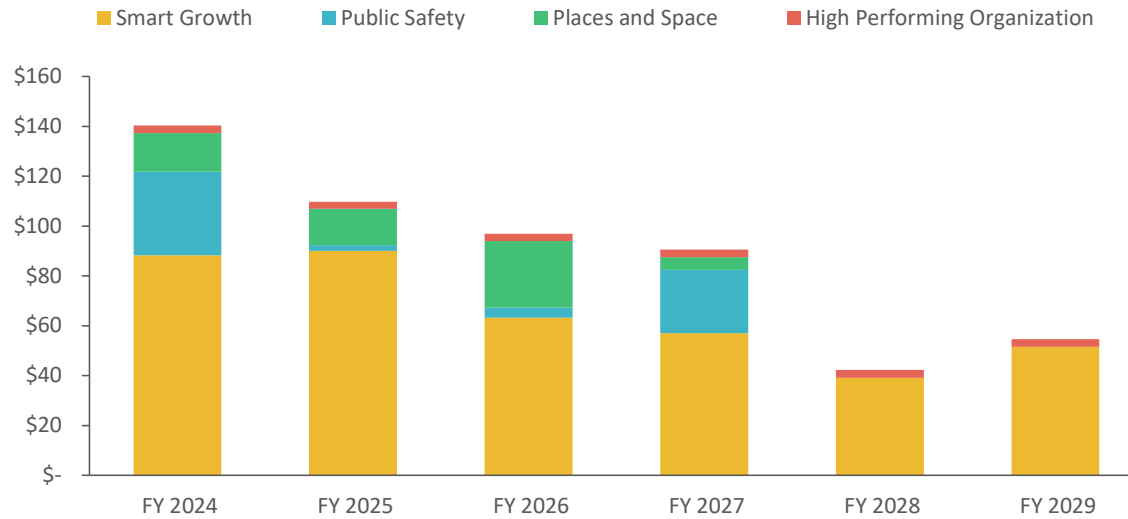
CAPITAL IMPROVEMENTS BY CURRENT STATUS



CAPITAL IMPROVEMENT PROGRAM SUMMARY

While more than \$38,000,000 in current projects near completion, the FY 2024 Adopted Budget includes an additional \$140,400,000 in non-routine capital expenditures and a total of \$534,450,000 in planned projects across the FY 2024-2029 Business Plan.

CAPITAL IMPROVEMENT PROGRAM FY 2024 - FY 2029



	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
High Performing Organization - Equipment [LTN]	\$ 3,200,000	\$ 2,900,000	\$ 2,900,000	\$ 3,000,000	\$ 3,200,000	\$ 3,100,000	\$ 18,300,000
Smart Growth - Facilities [CO]	12,500,000	9,000,000	-	-	1,100,000	2,500,000	25,100,000
Public Safety [CO]	33,500,000	2,400,000	4,000,000	25,500,000	-	-	65,400,000
Places and Spaces [CO]	15,500,000	14,500,000	26,720,000	5,000,000	-	-	61,720,000
Smart Growth - Mobility [CO]	32,700,000	30,000,000	23,230,000	18,000,000	13,000,000	13,000,000	129,930,000
Smart Growth - Utilities [UR]	43,000,000	51,000,000	40,000,000	39,000,000	25,000,000	36,000,000	234,000,000
TOTAL	\$ 140,400,000	\$ 109,800,000	\$ 96,850,000	\$ 90,500,000	\$ 42,300,000	\$ 54,600,000	\$ 534,450,000

EQUIPMENT CAPITAL IMPROVEMENT PROGRAM



PROGRAM EXECUTION

As part of our goal to create a High-Performing Organization, the CIP includes strategic investments in fleet and equipment to increase efficiency, capitalize on technology advances, and improve safety. With the aid of the City's FMIS (Fleet Management Information System) Faster, the City of Temple Fleet department prepares an annual replacement schedule for approximately 710 assets. The Equipment CIP includes assets over the \$100,000 threshold such as departmental heavy equipment and solid waste refuse vehicles, as well as some information technology infrastructure.

STRATEGIC INITIATIVE

Invest in the continued maintenance and replacement of the City's fleet equipment.

PROJECT PRIORITIZATION

All replacement/upgrade recommendations are prioritized by the year in which they are funded. Criteria includes age, hours/mileage, maintenance costs, asset condition and expected useful life of the equipment. All additions are prioritized in the same year that the additional personnel needed to operate the equipment has been planned for in the Financial Plan.

PROJECT PURPOSE

Replacement: equipment that has reached the end of its useful life

Upgrade: equipment being improved during the replacement purchase

Addition: equipment purchased for a new position, crew, route

FUNDING SOURCE

With an average useful life of approximately seven years, the FY 2024 Budget and Financial Plan include funding for the \$18.3M Equipment CIP with the issuance of Limited Tax Notes.

EQUIPMENT FUNDING SCHEDULE

+ Addition ↑ Upgrade (↻) Replacement

EQUIPMENT	QTY	FY 2024	QTY	FY 2025	QTY	FY 2026	QTY	FY 2027	QTY	FY 2028	QTY	FY 2029	Total
AIRPORT													
1 Avgas Fueling Truck	-	\$ -	-	\$ -	1	\$ 350,000 (↻)	-	\$ -	-	\$ -	-	\$ -	\$ 350,000
PARKS													
2 Heavy Equipment Replacements	3	\$ 442,500 (↻)	-	\$ -	1	\$ 153,400 (↻)	-	\$ -	1	\$ 159,600 (↻)	1	\$ 151,500 (↻)	\$ 907,000
INFORMATION TECHNOLOGY													
3 Mobile Data Laptop Systems	-	\$ -	140	\$ 450,000 (↻)	-	\$ -	-	\$ -	-	\$ -	150	\$ 500,000 (↻)	\$ 950,000
4 Traffic Intersection Video Surveillance	-	-	1	250,000 +	1	250,000 +	1	250,000 +	-	-	-	-	750,000
SOLID WASTE													
5 Residential Refuse Vehicles (13 Routes)	2	\$ 997,600 (↻)	-	\$ -	1	\$ 519,000 (↻)	-	\$ -	2	\$ 944,000 (↻)	1	\$ 481,400 (↻)	\$ 2,942,000
6 Residential Refuse Vehicles - Route Plan	2	934,800 +	-	-	-	-	2	992,100 +	2	1,011,900 +	-	-	2,938,800
7 Frontload Refuse Vehicles (7 Routes)	-	-	-	-	2	783,200 (↻)	1	399,500 (↻)	-	-	4	1,732,200 (↻)	2,914,900
8 Frontload Refuse Vehicles - Route Plan	1	376,400 +	-	-	-	-	1	399,500 +	-	-	-	-	775,900
9 Rolloff Refuse Vehicles (8 Routes)	-	-	1	182,100 (↻)	-	-	1	241,400 (↻)	-	-	-	-	423,500
10 Rolloff Refuse Vehicles - Route Plan	-	-	1	232,100 +	-	-	1	189,500 +	-	-	1	197,100 +	618,700
11 Brush/Bulk Refuse Vehicles (7 Routes)	-	-	2	575,400 (↻)	1	240,400 (↻)	1	299,300 (↻)	-	-	-	-	1,115,100
12 Sideload Refuse Vehicles (2 Routes)	-	-	-	-	-	-	-	-	1	452,500 (↻)	-	-	452,500
13 Rear Loader - 2 Man Litter Crew	-	-	-	-	1	205,600 +	-	-	-	-	-	-	205,600
STREETS & TRAFFIC CONTROL													
14 Heavy Equipment Replacements	3	\$ 419,800 (↻)	3	\$ 631,250 (↻)	1	\$ 126,000 (↻)	1	\$ 137,800 (↻)	1	\$ 140,600 (↻)	-	-	\$ 1,455,450
15 Heavy Equipment Additions	-	-	3	\$ 576,500 +	2	260,100 +	-	-	2	426,500 +	-	-	1,263,100
STREETS & TRAFFIC CONTROL													
16 Contingency		\$ 28,900		\$ 2,650		\$ 12,300		\$ 90,900		\$ 64,900		\$ 37,800	\$ 237,450
TOTAL FUNDED BY LTNs FOR EQUIPMENT		\$ 3,200,000		\$ 2,900,000		\$ 2,900,000		\$ 3,000,000		\$ 3,200,000		\$ 3,100,000	\$ 18,300,000

EQUIPMENT PROJECT DESCRIPTIONS

AIRPORT

Draughon-Miller Regional Airport has four fuel trucks in its fleet, two 3,000 gallon tankers servicing Jet A fuel and two 1,000 gallon tankers servicing Avgas fuel. The standard life cycle of these fuel trucks is 20 - 25 years, depending on maintenance and use. Refurbishment of one of these assets took place in FY 2022, with two more refurbishments planned for as part of routine capital in the financial plan. However, parts for the existing 2002 Avgas Fueling Truck are becoming obsolete making replacement of this asset a priority.

Line 1 - Avgas Fueling Truck at 350,000

PARKS

The Parks department maintains roadsides, medians, open spaces, city facilities, and all park spaces for a total of approximately 2,500 acres. There are currently five heavy equipment mowers in Parks' fleet ranging in cost from \$145,000 to \$160,000 per mower. The Fleet department is forecasting the replacement of five of these mowers within the six year planning window, along with the replacement of a dump truck in FY 2026.

Line 2 - Heavy Equipment Replacements at \$907,000

INFORMATION TECHNOLOGY

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

Line 3 - Mobile Data Laptop Systems at \$950,000

Over the past couple of decades, cameras at traffic signals have been common place throughout the US. As a result, many people believe that all cameras they see at traffic signals are enforcement cameras, however, this is

usually not the case. The purpose of the traffic intersection video surveillance and automated license plate recognition package included in the business plan is to improve traffic flow, monitor traffic accidents, aid in crime prevention, and deliver a level of situational awareness for police and fire. It will also capture computer-readable images of license plates allowing law enforcement agencies to compare plate numbers against those of stolen cars or cars driven by people suspected of being involved in criminal or terrorist activities.

Line 4 - Traffic Intersection Video Surveillance at \$750,000



EQUIPMENT PROJECT DESCRIPTIONS

SOLID WASTE

The solid waste department currently has five different route types:

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

A total of 43 frontline trucks and 11 spares run these routes. As reflected in the replacement funding schedule, the typical life of the frontload and sideload vehicles is 6-8 years and the typical life of the brush and roll-off vehicles is 8-10 years.

Line 5 – Residential Refuse Vehicles at \$2,942,000

Line 7 – Frontload Refuse Vehicles at \$2,914,900

Line 9 – Rolloff Refuse Vehicles at \$423,500

Line 11 – Brush/Bulk Refuse Vehicles at \$1,115,100

Line 12 – Sideload Refuse Vehicles at \$452,500



Utilizing recommendations from the 2021 Solid Waste Master Plan, along with staff knowledge of operations and projected growth, staff developed a timeline for the addition of new solid wastes routes into the business plan. Implementation of the Solid Waste Route Plan has been met with delays due to industry-wide challenges of increased pricing, steel surcharges and extended lead times on new equipment. The below Solid Waste fleet additions represent the proposed future additional routes, but are scheduled a year in advance of the route plan to help mitigate these delays.

Line 6 – Residential Refuse Vehicles - Route Plan at \$2,938,800

Line 8 – Frontload Refuse Vehicles – Route Plan at \$775,900

Line 10 – Rolloff Refuse Vehicles – Route Plan at \$618,700

Line 13 – Rear Loader for Litter Crew at \$205,600

STREETS & TRAFFIC CONTROL

The Streets and Traffic Control departments regularly utilize heavy equipment in their day to day operations maintaining 1,174 lane miles and 71 signals. The Fleet department is forecasting the replacement of four dump trucks, one haul truck, one motor grader, one loader, and a bull dozer within the six-year planning window.

Line 14 – Heavy Equipment Replacements at \$1,455,450

Two new bucket trucks have been slated for FY 2025, one to support additional traffic signal maintenance and the other to support an additional Forestry Crew. A new patch truck is being added to support a requested additional Patch Crew in FY 2025. A small bucket truck and 6-yard dump truck are planned for the proposed Alley Maintenance Crew in FY 2026. The proposed Construction Crew in FY 2028 will require a dump truck, roller and backhoe for daily operations.

Line 15 – Heavy Equipment Additions at \$1,263,100

FACILITIES CAPITAL IMPROVEMENT PROGRAM

PROGRAM EXECUTION

The City owns and maintains more than 40 buildings many of which provide recreational, cultural, and social experiences for citizens. Other buildings provide the office spaces necessary to house and/or support 1,000+ city employees as they administer needed City services for our community. Construction is substantially complete on the new Solid Waste Complex and the Animal Shelter Expansion is well underway. The Service Center Expansion is scheduled for funding in July with the issuance of FY 2023 COs. Our goal to plan for, design, construct, and maintain high quality facilities that meet the needs of the community now and in the future is now well underway. Due to the number and size of key buildings in the City's facility system, it can become necessary to finance renovations and improvements such as elevator refurbishments, roof replacements, security and lighting upgrades, and HVAC systems.



STRATEGIC INITIATIVE

Invest in the continued maintenance of and improvement to the City's facilities.

PROJECT PRIORITIZATION

Project prioritization is tightly tied to the project purpose for the facilities improvements staff has identified: safety of the space first, functionality of the building and/or equipment second, followed by an overall high standard of quality third.

PROJECT PURPOSE

Safety: bring all electrical, plumbing and fire suppression issues to code; repair HVAC and roof systems to good working order; improve security

Function: ensure adequate space and amenities meet the purpose of the facility and the needs of its users

Quality: renovate dilapidated/blighted facilities through historical restoration or contextual remodel; build aesthetically thoughtful new facilities while remaining budget conscious

FUNDING SOURCE

The significant maintenance items identified in the Facilities CIP have a typical useful life of 20+ years. The FY 2024 Budget and Financial Plan include funding for the \$25.1M Facilities CIP with the issuance of Certificate of Obligation Bonds.

FACILITIES FUNDING SCHEDULE

FACILITIES IMPROVEMENTS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
1 Arbor of Hope Transformation Campus	\$ 7,000,000	\$ 5,400,000	\$ -	\$ -	\$ -	\$ -	\$ 12,400,000
2 Sammons Clubhouse Renovations	1,200,000	-	-	-	-	-	1,200,000
3 Parking Lot at Central Fire Station	750,000	-	-	-	-	-	750,000
4 Satellite Library - South Temple	575,000	2,500,000	-	-	-	-	3,075,000
5 The ReSource Hub	400,000	-	-	-	-	-	400,000
6 Awning at Fleet Services	350,000	-	-	-	-	-	350,000
7 Fire Station #7 Interior Renovations	305,000	-	-	-	-	-	305,000
8 Fire Station #2, #4, & #6 Additional Restrooms	240,000	-	-	-	-	-	240,000
9 Fire Station #6 Additional Workout Area	150,000	-	-	-	-	-	150,000
10 Patsy Luna Building Renovations	150,000	-	-	-	-	-	150,000
11 Sammons Community Center Flooring	120,000	-	-	-	-	-	120,000
12 Satellite Library - West Temple	325,000	-	-	-	250,000	2,500,000	3,075,000
13 Historic Post Office Renovations	-	600,000	-	-	-	-	600,000
14 Schematic Design for Central Library	-	-	-	-	600,000	-	600,000
15 Jeff Hamilton Building Renovations	-	-	-	-	250,000	-	250,000
16 Project Contingency	935,000	500,000	-	-	-	-	1,435,000
TOTAL FUNDED BY COs FOR FACILITIES	\$ 12,500,000	\$ 9,000,000	\$ -	\$ -	\$ 1,100,000	\$ 2,500,000	\$ 25,100,000

FACILITIES PROJECT DESCRIPTIONS

ARBOR OF HOPE TRANSFORMATION CAMPUS

In April of 2022, the Cities of Killeen and Temple partnered together to address homelessness throughout the county. Over the course of the following year, the cities worked with Marbut and Associates Consulting to develop Operation RISE – Robust Interagency Strategic Engagement, A Strategic Plan to Reduce Homelessness in Bell County. The development of the plan included the participation of a number of social service agencies, homeless service providers, stakeholders and individuals with lived experience. The final plan includes many recommendations for both communities and the county at large, including the construction of two transformational campuses, one on each side of the county. These campuses and the services provided therein will be managed by an independent non-profit organization called the Arbor of Hope. This organization will be the driving force behind empowerment-based programs, campus operations and outreach efforts across Bell County. An effort to address homelessness on this scale is truly unique and unprecedented. Moving forward, we look forward to implementing programs that will impact our unhoused citizens in an equally unprecedented way.

Line 1 - Arbor of Hope Transformation Campus at \$12,400,000

Line 16 - Project Contingency at \$1,435,000

SAMMONS CLUBHOUSE RENOVATIONS

The clubhouse renovations will include the creation of a more efficient kitchen with expanded seating that overlooks the golf course, a reduction in the size of the pro shop that more appropriately aligns with golfer needs, and the addition of an indoor putting & driving area that can be used for lessons and rentals.

Line 2 - Sammons Clubhouse Renovations at \$1,200,000

PARKING LOT AT CENTRAL FIRE STATION

Demolition of the existing structures next to Central Fire Station on 3rd Street will create additional City parking for future use.

Line 3 - Parking Lot at Central Fire Station at \$750,000

LIBRARY FACILITIES

The Library Master Plan, adopted in April of 2023, recommends conveniently located service outlets be established within an 8 to 10 minute drive from customers' homes and workplaces. Satellite branches in the west, east, and south regions of the City would provide space for programming, collections, and community collaboration in smaller footprint facilities of roughly 5,000 square feet. With a potential location identified, the satellite branch in South Temple is in the plan in FY 2025. While a satellite branch in West Temple is not programmed until FY 2029, funding for land for this branch is being allocated in FY 2024.

Line 4 - Satellite Library - South Temple at \$3,075,000

Line 12 - Satellite Library - West Temple at \$3,075,000

Built in 1975 as a bank originally, the current layout of the Library is insufficient at providing exceptional service, without exception. The recently completed Library Master Plan is proposing that Schematic Architectural Services be considered to eventually phase out all leased space on the third floor and open up the entire first and second floors as Library space, thereby converting the entire building into the City of Temple Library.

Line 14 - Schematic Design for Central Library at \$600,000

THE RESOURCE HUB

This project will re-envision the existing equipment storage facility behind Gober Party House into a co-located community facility, The ReSource Hub. Improvements will include enhanced functionality of the recycling drop off area and a multi-use citizen home resource center.

Line 5 - The ReSource Hub at \$400,000

AWNING AT FLEET SERVICES

The addition of a large awning spanning across all five bay doors on the west side of Fleet Services would provide additional covered space for Automotive Technicians to service vehicles and complete minor repairs quickly when larger repairs are utilizing shop bays.

Line 6 - Awning at Fleet Services at \$350,000

FACILITIES PROJECT DESCRIPTIONS

INTERIOR & EXTERIOR RENOVATIONS

Built in 1997, the interior of Fire Station #7 is showing the wear and tear of its 25 years of routine 24-hour use that fire stations experience. The renovations, to include additional restrooms, will refresh the facility and make it a more productive working and living environment for fire personnel. The business plan also includes additional restroom facilities at Fire Stations #2, #4, and #6, as well as a workout area at Fire Station #6. These facilities were built in the 80s and 90s and the design at that time did not include multi-gender restrooms. Fire Station #6 is the oldest and smallest of these stations and lacks adequate space for a workout facility.

Line 7 - Fire Station #7 Interior Renovations at \$305,000

Line 8 - Fire Station #2, #4 & #6 Additional Restrooms at \$240,000

Line 9 - Fire Station #6 Additional Workout Area at \$150,000

The solid surface flooring at Sammons Community Center, which was installed in 2017, is failing due to ground water vapor issues. Staff is recommending the installation of a vapor barrier and the replacement of the solid surface flooring in FY 2024 to eliminate the safety issue and restore the floor's suitability for dancing and other regularly programmed functions.

Line 11 - Sammons Community Center Flooring at \$120,000

Built in 1987, the Jeff Hamilton Building and Patsy Luna Building in Wilson Park are in need of upgrades to extend their useful lives and serviceability into the future. Improvements will include stabilization of the foundation of the Jeff Hamilton Building, upgrades to the building envelopes, and finish upgrades throughout the buildings.

Line 10 - Patsy Luna Building Renovations at \$150,000

Line 15 - Jeff Hamilton Building Renovations at \$250,000

The top two floors of the City's Historic Post Office, constructed in 1912, currently house community resource departments. Reconfiguration and finish upgrades to all three floors of the building will enable more productive use of this landmark building.

Line 13 - Historic Post Office Renovations at \$600,000

PUBLIC SAFETY CAPITAL IMPROVEMENT PROGRAM

PROGRAM EXECUTION

Enhancing our Public Safety services to create a safer community and foster public trust is a top priority to developing a community where businesses can thrive and residents want to call home. In 2023, the City completed the strategic plan initiative to update the Temple Fire and Rescue (TFR) 2007 Master Plan. The document includes an updated Community Risk Assessment and Standards of Cover and provides recommendations for service delivery that meet community needs and expectations. Based on anticipated growth and economic development, the plan also identified the need for two new fire stations in the future. In following the strategic plan, facilities and equipment goals fall under other focus areas; however, in order to create a comprehensive public safety package, Public Safety related facilities and equipment initiatives are included in the Public Safety CIP.

STRATEGIC INITIATIVES

Develop a Fire Master Plan (Public Safety)
 Expand the Public Safety Training Center and Shooting Range
 (Smart Growth - Facilities)
 Invest in the continued maintenance and replacement of the City's fleet equipment (High Performing Organization - Equipment)

PROJECT PRIORITIZATION

Prioritization methods are derived from both Equipment and Facilities CIP.

PROJECT PURPOSE

Project purpose types are derived from both Equipment and Facilities CIP.

FUNDING SOURCE

These new facilities, facility improvements and specialized equipment have a useful life beyond 20 years, so the FY 2024 Budget and Financial Plan include funding for the \$65.4M Public Safety CIP with the issuance of Certificate of Obligation Bonds.



PUBLIC SAFETY FUNDING SCHEDULE

+ Addition ↑ Upgrade (↻) Replacement

PUBLIC SAFETY - FACILITIES		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
1	Indoor Range and Evidence Storage	\$ 15,500,000	\$ -	\$ -	\$ -	-	-	\$ 15,500,000
2	Public Safety Training Campus Classroom	12,500,000	-	-	-	-	-	12,500,000
3	Downtown Police Campus Expansion	-	-	1,500,000	13,500,000	-	-	15,000,000
4	Fire Station #9 - West/Southwest	-	-	800,000	7,200,000	-	-	8,000,000
5	Outdoor Sniper Range	-	-	250,000	2,000,000	-	-	2,250,000
6	Project Contingency	2,304,000	120,000	300,000	900,000	-	-	3,624,000
TOTAL PUBLIC SAFETY - FACILITIES		\$ 30,304,000	\$ 120,000	\$ 2,850,000	\$ 23,600,000	\$ -	\$ -	\$ 56,874,000

PUBLIC SAFETY - EQUIPMENT		QTY	FY 2024	QTY	FY 2025	QTY	FY 2026	QTY	FY 2027	QTY	FY 2028	QTY	FY 2029	Total
7	Aircraft Rescue & Firefighting Truck	1	\$ 1,284,000 (↻)	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	\$ 1,284,000
8	Fire Engine Replacements	1	1,100,000 (↻)	1	1,100,000 (↻)	1	1,150,000 (↻)	-	-	-	-	-	-	3,350,000
9	Squad Vehicle Replacements	2	680,000 (↻)	-	-	-	-	-	-	-	-	-	-	680,000
10	Squad Vehicle - West Side and South Side	1	132,000 +	1	540,000 +	-	-	-	-	-	-	-	-	672,000
11	Special Weapons Armored Tactical Vehicle	-	-	1	400,000 ↑	-	-	-	-	-	-	-	-	400,000
12	Surveillance Vehicle for Special Investigations Unit	-	-	1	240,000 ↑	-	-	-	-	-	-	-	-	240,000
13	Ladder Truck for Fire Station #9	-	-	-	-	-	-	1	1,900,000 +	-	-	-	-	1,900,000
TOTAL PUBLIC SAFETY - EQUIPMENT			\$ 3,196,000		\$ 2,280,000		\$ 1,150,000		\$ 1,900,000		\$ -		\$ -	\$ 8,526,000

TOTAL FUNDED BY COs FOR PUBLIC SAFETY			\$ 33,500,000		\$ 2,400,000		\$ 4,000,000		\$ 25,500,000		\$ -		\$ -	\$ 65,400,000
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PUBLIC SAFETY PROJECT DESCRIPTIONS

PUBLIC SAFETY – POLICE

The Temple Police Department headquarters has a lecture-style training space with a maximum seating capacity of approximately 40 persons. The tiered classroom setting is conducive for lecture and computer aided presentations, as well as news briefings, but is not functional for tactical or defensive tactics training. The 2019 space needs analysis recommended additional training space with room for 100 persons that can be divided into two 50 person rooms to accommodate the current 150+ sworn officers and 40+ non-sworn staff. Utilizing the current Fire Training Site for these and other improvements will allow shared use of this training space by the additional 120+ sworn firefighters.

Line 2 – Public Safety Training Classroom at \$12,500,000

The existing 40+ year old firing range presents limited training options. The firing range itself is outdoors and uncovered allowing weather conditions to impact training sessions. This facility utilizes the original dirt berm and has no permanent targeting system. The shoot house is non-



functioning and lacks both classroom capacity and storage space for the range. Renovating the outdated range into a long-range marksmanship range will round-out the training elements required to sustain and sharpen law enforcement critical mission skills needed to protect our community.

Evidence storage in the existing police department is at maximum capacity. Additionally, the off-site location for seized vehicles and other large items of evidence is undersized and inconvenient for City staff to access. This project resolves both of these space needs.

Line 1 - Indoor Range and Evidence Storage at \$15,500,000

Line 5 - Outdoor Sniper Range at \$2,250,000

Line 6 – Project Contingency \$3,624,000

The City's Downtown Police Department facility was constructed 20 years ago. With the growth of the City, the per capita increase demands more public safety support services, including the housing of more crime-associated evidence. The expansion of the current Police Department facility will provide for needed evidence storage, secured parking, and staff services needed to support the City's growth.

Line 3 – Downtown Police Campus Expansion at \$15,000,000

The current SWAT vehicle is a 2008 Armored Ford F550 that is due for replacement. It will be upgraded with increased carrying capacity for both passengers and equipment. The armored vehicle is used in high-risk police operations and critical incidents to provide increased protection against high-caliber weapons for police personnel and citizens.

Line 11 – Special Weapons Armored Tactical Vehicle at \$400,000

The current surveillance vehicle, a 2003 Ford E-250, is scheduled for replacement in FY 2025 due to its age and outdated equipment. This unit will be upgraded to meet the departments needs, prioritizing occupant convenience, comfort, and connectivity along with comprehensive communication tools and the latest technology in surveillance equipment.

Line 12 – Surveillance Vehicle for Special Investigations Unit at \$240,000

PUBLIC SAFETY PROJECT DESCRIPTIONS

PUBLIC SAFETY – FIRE

The Temple Fire and Rescue Master Plan recommends a new station (#9) in the west/southwest section of the City within the next 3-5 years and a new station (#10) in the southeast section of the City in the next 5-10 years. The initial priority is to add resources where population density is higher, which typically translates to increased incident density. Factors considered in the station #9 recommendation include fire engine companies out of service, call concurrency, and higher EMS call volume. Factors considered in the station #10 recommendation include reducing gaps between stations 2 and 4, as well as forecasted growth and development in the area. The funding plan includes design (FY 26) and construction (FY 27) of station #9.

Line 4 – Fire Station #9 - West/Southwest at \$8,000,000

Line 13 – Ladder Truck for Fire Station #9 at \$1,900,000

Engine 2 and Engine 4 are both 2008 Crimson Spartan Gladiator engines in Fire’s fleet. Staff is recommending procurement of the replacement of Engine 4 as early as FY 2024 in order to address industry-wide challenges of increased pricing, steel surcharges, and extended lead times on new equipment. Replacement of Engine 2 will follow in FY 2025 and replacement of Engine 8, a 2012 Crimson Spartan Gladiator, has been accelerated in the business plan to FY 2026.

Line 8 – Fire Engine Replacements at \$3,350,000

The Fire department has two 2012 Ford F550 squad vehicles designed to transport the necessary tools, equipment, and personnel to perform a vehicle extrication at the scene of an entrapment.. Replacement of both squad vehicles in 2024 is based on forecasted mileage and maintenance needs.

Line 9 – Squad Vehicle Replacements at \$680,000

Temple Fire and Rescue (TFR) is planning for additional fire squad vehicles and related staff at station #7 (west) and station #4 (south). The staffing on the new squads for station #7 and station #4 would provide for quicker response to rescue calls on the west and south sides of town and will help

TFR meet staffing needs related to ISO guidelines.

Line 10 – Squad Vehicles - West Side and South Side at \$672,000

Aircraft Rescue and Firefighting (ARFF) is a special category of firefighting that involves the response, hazard mitigation, evacuation and possible rescue of passengers and crew of an aircraft involved in an airport ground emergency. This equipment has a life cycle of 20-25 years. The current 1998 E-One ARFF is scheduled for replacement in FY 2024.

Line 7 – Aircraft Rescue and Firefighting Truck at \$1,284,000



PLACES AND SPACES CAPITAL IMPROVEMENT PROGRAM

PROGRAM EXECUTION

The City of Temple is dedicated to fostering cohesive, distinct, vibrant, safe and attractive neighborhoods, where citizens take pride and are engaged with their community. The “Love Where You Live” Program began in 2019 through an extensive mapping exercise and review of key neighborhood features to identify distinct Neighborhood Planning Districts (NPD) that form the core of the community. Each district master plan has a similar planning process that is intended to complement the City’s Comprehensive Plan with a more focused effort at the neighborhood level. With 11 plans completed, each has resulted in a variety of projects within each district.

The Parks and Recreation Department consists of 29 trail miles and parks and open spaces that encompass 1,329 acres of parkland. Included are four regional parks (including Miller Springs Nature Center), four community parks, 25 neighborhood parks, 14 pocket parks, and 10 open spaces. Each park consists of unique recreational amenities of varying age, quality and deterioration, including over 30 pavilions. The Parks, Recreation, Open Space and Trails Master Plan was updated in FY 2020 and emphasizes recreation, sustainability, conservation, health and well-being and provides inclusive recreational opportunities for all. Projects include:

- new park locations, to include the purchase of park land in south Temple, development of the Southwest Community Park plan, and a new Dog Park
- trail system improvements, such as repairs to the Upper Trail at Lions Park and the expansion of Prairie Park Trail
- improvements at existing parks, consisting of playgrounds and exercise equipment, basketball and tennis courts, pavilions, shade structures and landscaping
- facility improvements, to include upgrades to the Summit Recreation Center, park restrooms, and parking.

As projects from The 2019 Parks Master Plan and the Neighborhood Planning Districts were being prioritized, the FY 2023 budget allocated \$75M in multi-year funding to the Places and Spaces Capital Improvement Program to enable the program to succeed.

STRATEGIC INITIATIVES

Develop a Parks and Trails Master Plan.

Develop a master plan for each Neighborhood Planning District that meets the needs of the community and supports a high quality of life. Plan for, design, construct, and invest in the continued maintenance of and improvement to the City’s park, recreation, greenspace, and trail system.

PROJECT PRIORITIZATION

The 2020 Parks Master Plan projects and the Neighborhood Planning District projects have been prioritized into the Places and Spaces Capital Improvement Program. Projects were scored based on the following criteria:

1. **Plan Priority:** Plan priority is derived from the respective neighborhood district action plan which reflects the sentiments derived from the neighborhood planning process. Values are assigned as low, medium, and high plan priority.
2. **City Priority:** City staff priority offers an opportunity for representation from City personnel to provide input on CIP projects. This priority should focus on the City’s collective institutional knowledge to evaluate the projects’ abilities to improve community wellbeing and functionality of the physical city. Values are assigned as low, medium, and high City priority.
3. **Neighborhood Impact/Connectivity:** Neighborhood Impact/Connectivity helps account for the projects’ impacts on the neighborhoods environment, character, or function. If a project benefits an area larger than the neighborhood district, its implementation priority should be increased. Values are assigned as low, medium, and high neighborhood impact/connectivity.

PLACES AND SPACES CAPITAL IMPROVEMENT PROGRAM

4. **Partnerships:** The project has a relationship that would help another public or private organization improve community wellbeing and functionality of the physical city. Values are assigned as no partner, partner no funding, partner some funding, and partner significant funding.
5. **Project Dependency:** Project dependency refers to the CIP projects' interrelationship with other projects. Some CIP projects enable other projects to be built. Some CIP projects are subsequent to others. Some CIP projects have other dependency considerations. Values are assigned as enables projects, no impact, some dependency, and complete dependency.
6. **Safety:** Safety is an important consideration for ranking a project and may include vehicular/bicycle/pedestrian safety or reduces exposure to property damage or loss. Values are assigned as high priority concern, medium priority concern, low priority concern, and no concern.
7. **Additional Funding Sources:** Funding identified outside the traditional City financing mechanisms. Values are assigned as None, 49% or less, 50% or more, and fully funded.

The seven areas are assigned a value based on the selected category resulting in a total project score helping the CIP team allocate funding to support projects that will provide the most meaningful impact on the Temple community.

PROJECT PURPOSE

Active & Multimodal: encourage walking or biking as a sustainable transportation option for daily commutes to promote health and wellness while reducing travel costs and expanding transportation networks to residents who do not own a vehicle

Capacity & Connectivity: reduce congestion and improve efficiency of the transportation network system



Complete Streets: plan and engineer to consider all transportation modes and users of a roadway when designing streets; ensure access and equitability for all bicyclists, transit riders, pedestrians, and motorists

Operations & Maintenance: invest in existing infrastructure as needed for safety, function and beautification

Planning: provide direction for action

Safety: mitigate the increasingly more complex interactions of different modes of travel

FUNDING SOURCE

The FY 2024 Budget and Financial Plan include funding for the \$61.7M Places and Spaces CIP with the issuance of Certificate of Obligation Bonds.

PLACES AND SPACES FUNDING SCHEDULE

PLACES AND SPACES PROJECTS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
NEIGHBORHOOD PLANNING DISTRICTS							
1 14th Street Improvements with Trail	\$ 4,700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,700,000
2 Avenue D Connections and Alley	2,400,000	-	-	-	-	-	2,400,000
3 Story Book Grove Development	2,100,000	-	-	-	-	-	2,100,000
4 District Identification	1,000,000	1,000,000	1,000,000	-	-	-	3,000,000
5 Neighborhood Concept Plans	185,000	440,000	350,000	-	-	-	975,000
6 Corridor Concept Plans	250,000	150,000	300,000	150,000	-	-	850,000
7 Avenue N Improvements - Henderson to SW Development	-	5,300,000	-	-	-	-	5,300,000
8 Rail Line Linear Park & Trail Development	-	-	9,100,000	-	-	-	9,100,000
PARKS AND RECREATION							
9 Trail, West Temple Park Interior to Prairie View	1,322,300	-	-	-	-	-	1,322,300
10 Playground Replacements	1,293,200	-	874,200	-	-	-	2,167,400
11 Park Amenity Expansions	620,400	-	5,853,050	-	-	-	6,473,450
12 Miller Springs Boardwalk and Scenic Overlook	505,000	-	-	-	-	-	505,000
13 Sammons Golf Course Improvements	100,000	-	913,050	-	-	-	1,013,050
14 Park Restroom Additions	112,800	-	352,500	-	-	-	465,300
15 Southwest Community Park Development	-	6,500,000	-	4,731,000	-	-	11,231,000
16 Prairie Park Development	-	500,000	2,602,000	-	-	-	3,102,000
17 Summit Recreation Center Improvements	-	-	2,063,750	-	-	-	2,063,750
18 Curtis B. Elliot Drive and Parking	-	-	705,000	-	-	-	705,000
19 Public Art Initiative	-	-	500,000	-	-	-	500,000
20 Upper Trail, Lions Park	-	-	493,500	-	-	-	493,500
21 Project Contingency	911,300	610,000	1,612,950	119,000	-	-	3,253,250
TOTAL FUNDED BY COs FOR PLACES AND SPACES	\$ 15,500,000	\$ 14,500,000	\$ 26,720,000	\$ 5,000,000	\$ -	\$ -	\$ 61,720,000

PLACES AND SPACES PROJECT DESCRIPTIONS

NEIGHBORHOOD PLANNING DISTRICTS

The Love Where You Live Program expanded during FY 2023 from 18 to 24 Neighborhood Planning Districts (NPD) which form the core of the community. The district boundaries were developed through an extensive mapping exercise and review of key neighborhood features. These plans look at the existing conditions of the district and engage its residents to identify neighborhood concerns, values, vision, and goals. A strong emphasis is placed on improving the quality of life in each neighborhood. Each district will receive a conceptual design including development concepts, neighborhood identification, architectural standards, mobility and pedestrian improvements, park and trail recommendations, and an action plan that summarizes the recommendations derived from the project findings. To date, eleven concept plans have been completed and four more are underway.

Line 5 – Neighborhood Concept Plans at \$975,000

Placemaking is an important part of creating a unified and unique neighborhood. From identifiers on the edges of the neighborhood to special colors or markers on street signs, these small, unique elements, when carried across the entire district, create a sense of place and community.



These elements allow residents to have a sense of identity and pride in where they live, as well as inform visitors they have entered a special district or neighborhood area, setting a tone for what they will experience. Recommendations for neighborhood identity include uniquely branded signage for use as monument and entryway signs, as well as supplemental elements, such as street sign toppers and banners. Staff is recommending an allocation of \$250,000 per district.

Line 4 - District Identification at \$3,000,000

There are several significant corridors throughout Temple, both developed and undeveloped. Through the neighborhood planning process, ten corridors have been identified to include in the Love Where You Live Program. Studies in these corridors will have a specific focus on desired improvements and development opportunities by working alongside property owners to identify concerns, values, vision, and goals for each corridor.

Line 6 - Corridor Concept Plans at \$850,000

DISTRICT PROJECTS

Each neighborhood conceptual design results in a variety of neighborhood capital improvement projects related to road/alley improvements and park/trail recommendations. The opinion of probable cost is developed uniquely for each project and includes the cost of construction, contingency land/right-of-way acquisition, and professional services.

The Avenue D Connections and Alley project consists of roadway, alley and pedestrian improvements for Avenue D within the Ferguson Park Neighborhood Planning District. Currently, Avenue D is a narrow roadway with no pedestrian improvements. The proposed project will include reconstruction of a 2-lane roadway with curb and gutter, sidewalks along both sides of the street, landscaping, irrigation, lighting, alley driveway access, and sidewalks leading to the front doors of the residences. Relocating the driveways to the rear of the properties to be accessed from the alleys will provide a safe connective pedestrian corridor for the neighborhood residents. The addition of lighting will increase the overall

PLACES AND SPACES PROJECT DESCRIPTIONS

safety for pedestrians and motorists and the landscaping will significantly improve the overall aesthetics of this roadway corridor.

Line 2 - Avenue D Connections and Alley at \$2,400,000

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

Line 1 - 14th Street Improvements with Trail at \$4,700,000

The upgrade and expansion of Avenue N will provide a needed east-west collector through the Crestview Neighborhood. The proposed roadway is 70' of right-of-way to provide sufficient space for additional on-street parking opportunities and side paths on both sides of the roadway. The improvements will connect residents from Loop 363 in the east over to the 24th Street Bridge on the west and eventually into the heart of the community.

Line 7 - Avenue N Improvements at \$5,300,000

NEW PARK DEVELOPMENT

Southwest Community Park is located between South Pea Ridge and Poison Oak and is approximately 92 acres of open space. With design funded in FY 2023, a cohesive plan for this park will be finalized with input from the surrounding community. Amenities could include interior trails, a dog park, a splash pad, a playground with shade, basketball courts, a pump track, and more.

Line 15 – Southwest Community Park Development at \$11,231,000

Located off Tower Road, Prairie Park is approximately 10 acres of remnant prairie grass open space. The current plan calls for a trail with interpretive signage, a large pavilion, and a parking lot outside of the native grass

area. This park will attract science classes from local schools and park enthusiasts alike.

Line 16 – Prairie Park Development at \$3,102,000

City property located at 102 West Barton Ave, adjacent to the Temple Public Library, will be transformed into an education park and sculpture garden themed with characters from children's literature. An opportunity for public art, Story Book Grove will support the transition between the Civic and North End Subdistrict rounding out a corridor of City services, attractions and public green spaces downtown for workers and residents.

Line 3 - Story Book Grove Development at \$2,100,000

The Rail Line Linear Park and Trail project consists of pedestrian improvements alongside the BNSF railway from Optimist Park to French Avenue within the Historic Neighborhood Planning District with a future expansion that will extend the trail to connect to downtown at Santa Fe Plaza. The proposed project includes construction of a 10-foot concrete trail, signage, and fencing between the railway and the trail. Working with



PLACES AND SPACES PROJECT DESCRIPTIONS

the railroad company to develop a green space buffer, a trail along the railway in the Historic Neighborhood Planning District will create a safe and functional recreational area that provides pedestrian connectivity from the existing park to key destinations within Temple.

Line 8 – Rail Line Linear Park and Trail Development at \$9,100,000

PLAYGROUND EQUIPMENT UPGRADES

Playground equipment has a long life and can last for 20+ years, if properly maintained and used. The addition of shade over playgrounds not only allows for use on hot days, but also extends the life of the playground. The CIP team is recommending playground equipment replacements at Nettles Park, Gober Recreation Center, Colquit Park, West Temple Park, Hodge Park, and Western Hills Park.

Line 10 – Playground Replacements at \$2,167,400

PARK AMENITY EXPANSIONS

As growth continues for the City of Temple, the use of our parks and their amenities has also become increasingly popular. Several area parks will see the expansion of amenities such as additional trails, playgrounds, pavilions, sport courts, exercise stations, splash pads, and more. The CIP team is planning for new amenities at Von Rosenberg Park, Waterford Park, Wilson Park, Spanish Southwest Park, Walker Park and Jackson Park.

Line 11 – Park Amenity Expansions at \$6,473,450

Line 9 – Trail, West Temple Park Interior to Prairie View at \$1,322,300

Line 20 – Upper Trail, Lions Park at \$493,500

Line 21 – Project Contingency at \$3,253,250

FACILITY IMPROVEMENTS

Built in 1972, the Summit Recreation Center is a multi-use facility for all ages with amenities that include a rock climbing wall, seasonal outdoor pool, hot tubs and saunas, tennis and racquetball courts, strength and cardio equipment, classes, basketball courts, and more. A strategic plan for this facility was funded in FY 2023 to aid staff in developing a cohesive plan for improvements and additions to this facility to include pickleball courts, an outdoor exercise area, and a playground.

Line 17 – Summit Recreation Center Improvements at \$2,063,750

The addition of restroom facilities at Walker Park and Marvin Fenn Park have also been prioritized into the Places & Spaces funding plan.

Line 14 – Park Restroom Additions at \$465,300

Curtis B. Elliot Drive serves the Wilson Recreation Center, the Temple Community Clinic, Clark Pool, Korampai Soccer Fields, Northam Baseball Fields, the Patsy Luna Building, and the Blackmon Center. Both the road and parking lot are in need of repair.

Line 18 – Curtis B. Elliot Drive and Parking at \$705,000

SAMMONS GOLF COURSE IMPROVEMENTS

Sammons Golf Course will undergo a Master Plan in FY 2024. The plan will address operational and programming improvements, as well as other facility related renovations to the tee boxes, bunkers, and driving range. A placeholder for construction funding of these improvements is allocated in FY 2026.

Line 13 – Sammons Golf Course Improvements at \$1,013,050

PUBLIC ART INITIATIVE

A committee of staff and citizens will be assembled to help develop the plan to begin including public art around the City in our parks, on City property, or in City right-of-way.

Line 19 – Public Art Initiative at \$500,000

MILLER SPRINGS NATURE CENTER

This approximately 260 acre area is a joint venture between the cities of Temple and Belton along with the United States Army Corps of Engineers (USACE). Visitors can enjoy hiking, jogging, mountain biking, kayaking, picnicking, wildlife observation, fishing, ecological studies, and more. When the cities of Temple and Belton joined with USACE in 2018 to keep the area open, the ADA path that leads to the observation deck was already in disrepair and in need of replacement.

Line 12 – Miller Springs Boardwalk and Scenic Overlook at \$505,000

MOBILITY CAPITAL IMPROVEMENT PROGRAM

PROGRAM EXECUTION

Temple is situated along Interstate 35, the single most important north-south corridor in Texas, linking the city with major metropolitan areas, tourism, and international trade. The City is beginning to experience traffic pressures as a result of a growing local economy and expanding residential market, particularly to the south and west. The two railroads running through town also provide a continued draw for industry to the area. As set out in the Smart Growth Strategic Plan goals, the City is actively working to develop a safe, connected, and well-maintained mobility system that incorporates all modes of travel including vehicular, pedestrian, bicycle, transit and air.

The initiative to develop a Mobility Master Plan was completed in the summer of FY 2022. The project included stakeholder engagement combined with a public participation program, as well as data driven analysis of existing conditions to create testing scenarios based on various anticipated future condition assumptions. The team focused on unmet transportation needs, network gaps, connectivity issues, and locations experiencing safety or congestion issues. The process continued by drawing on priorities from the Comprehensive Plan, Thoroughfare Plan, Neighborhood District Plans, Parks and Trails Master Plan, and other documents. From there, the comprehensive system assessment and scenario analysis provided recommended solutions in the form of program, policy, and individual project recommendations.

STRATEGIC INITIATIVES

Develop a Mobility Master Plan
Plan for, design, construct, and maintain high quality mobility infrastructure, systems, and services

PROJECT PRIORITIZATION

Projects are initially scored utilizing available data related to crash rates peak levels of service, connectivity, and linkage to other programs/plans. For multimodal projects the scoring data is similar, looking at pedestrian and bicycle crash rates, level of demand, level of traffic stress scores,

proximity to schools, connectivity and linkage to other programs/plans. With previous input from community stakeholders and the public, staff then scores projects based on their impact on overall mobility, economic vitality, quality of place, and social equity. Final project prioritization uses more qualitative performance measures such as community perception of the project, project readiness, potential outside funding sources and input from Council.

PROJECT PURPOSE

Active & Multimodal: encourage walking or biking as a sustainable transportation option for daily commutes to promote health and wellness while reducing travel costs and expanding transportation networks to residents who do not own a vehicle

Capacity & Connectivity: reduce congestion and improve efficiency of the transportation network system

Complete Streets: plan and engineer to consider all transportation modes and users of a roadway when designing streets; ensure access and equitability for all bicyclists, transit riders, pedestrians, and motorists

Operations & Maintenance: invest in existing infrastructure as needed for safety, function, and beautification

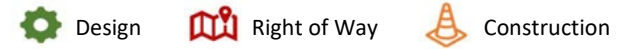
Planning: provide direction for action

Safety: mitigate the increasingly more complex interactions of different modes of travel

FUNDING SOURCE

The FY 2024 Budget and Financial Plan include funding for the \$93.5M Mobility CIP with the issuance of Certificate of Obligation Bonds.

MOBILITY FUNDING SCHEDULE



MOBILITY PROJECTS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
ACTIVE & MULTIMODAL							
1 Georgetown Railroad Trail, Phase II^	\$ 1,183,520	\$ 1,420,225	\$ -	\$ -	\$ -	\$ -	\$ 2,603,745
CAPACITY & CONNECTIVITY							
2 Poison Oak Road, Phase II	\$ 7,650,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,650,000
3 North 42 nd Street Reconstruction	4,950,000	-	-	-	-	-	4,950,000
4 Little River Road Widening	3,970,000	-	-	-	-	-	3,970,000
5 Hartrick Bluff Road Reconstruction (Additional Funding)	3,355,000	-	-	-	-	-	3,355,000
6 Outer Loop West, Phase II^	-	9,900,000	-	-	-	-	9,900,000
7 Hartrick Bluff Reconstruction (South of 93)	-	600,000	-	-	-	-	600,000
8 Designation of I-14, City Participation	-	-	-	1,500,000	-	-	1,500,000
MOBILITY MASTER PLAN							
9 Veteran's Memorial Boulevard^	5,000,000	-	-	-	-	-	5,000,000
10 Young Avenue and Lower Troy Road (Loop to City Limits)	1,250,000	3,000,000	8,600,000	-	-	-	12,850,000
11 Martin Luther King Jr Drive (Adams Ave to Ave F)	361,900	3,619,000	-	-	-	-	3,980,900
12 Henderson Street Reconstruction and Bridge	150,000	3,000,000	-	-	-	-	3,150,000
13 Martin Luther King Jr Drive (French Ave to Loop 363)	-	826,280	8,262,800	-	-	-	9,089,080
14 Ave H Overpass Improvements	-	-	-	3,000,000	-	-	3,000,000
15 Lake Point Drive Extension	-	-	-	-	400,000	7,600,000	8,000,000
16 Mobility Master Plan, Future Projects	-	-	-	7,000,000	6,080,020	-	13,080,020
OPERATIONS & MAINTENANCE							
17 Pavement Preservation and Reconstruction	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 15,000,000
18 Signal Replacements, Upgrades, and Additions	300,000	300,000	300,000	300,000	300,000	300,000	1,800,000
PLANNING							
19 Cost Sharing Agreements	1,500,000	3,900,000	3,000,000	3,000,000	3,000,000	2,000,000	16,400,000
20 Contingency	529,580	934,495	567,200	700,000	719,980	600,000	4,051,255
TOTAL FUNDED BY COs FOR MOBILITY	\$ 32,700,000	\$ 30,000,000	\$ 23,230,000	\$ 18,000,000	\$ 13,000,000	\$ 13,000,000	\$ 129,930,000

^ Funding designated for potential grant match, if awarded

MOBILITY PROJECT DESCRIPTIONS

ACTIVE & MULTIMODAL

The Georgetown Railroad Trail project would create a 10' wide, 4 mile long shared-use path along the right-of-way of the former railroad. This rails-to-trails project is categorized as a Priority Trail in the City of Temple Trails Master Plan for its potential to connect key destinations and neighboring communities. The design will include safety lighting and signage at all street crossings to minimize risk to pedestrians and cyclists and encourage use by students. Phase I of the trail, which will go from South 5th Street to South 31st Street, has been approved for funding from TxDOT through the Highway Safety Improvement Program. Staff recently received City Council approval to apply for additional funding from TxDOT through the Transportation Alternatives Program for Phase II of the trail, which will lead from South 31st Street to Temple City limits at the Leon River. The funding plan allows for professional services and environmental documentation to begin in FY 2024 with potential grant matching funds of 20% prioritized in FY 2025.

Line 1 – Georgetown Railroad Trail, Phase II at \$2,603,745

CAPACITY & CONNECTIVITY

The Poison Oak Road Realignment, Phase II project consists of roadway improvements from Charter Oak Elementary School to Old Waco Road. Improvements include an expanded pavement section, pedestrian facilities, drainage conveyance, water utilities, street lighting, landscaping, and an elevated bridge structure over Hog Pen Creek. Improvements will take this rural road and turn it into a minor arterial providing an alternate east-west route.

Line 2 – Poison Oak Road, Phase II at \$7,650,000

The existing N. 42nd Street is a historic county road, which extends between Lavendusky Drive and the NE HK Dodgen Loop in northeast Temple. The existing pavement section is showing severe signs of subgrade movement and surface failures. This section of N. 42nd Street will be designed and constructed to a community collector as identified in the City's Thoroughfare Plan and will include two (2) new drive lanes, a continuous turn lane, a 10' wide pedestrian and bicycle path, grassed buffers, and public utility infrastructure extensions including new streetlights, storm sewer, and water main.

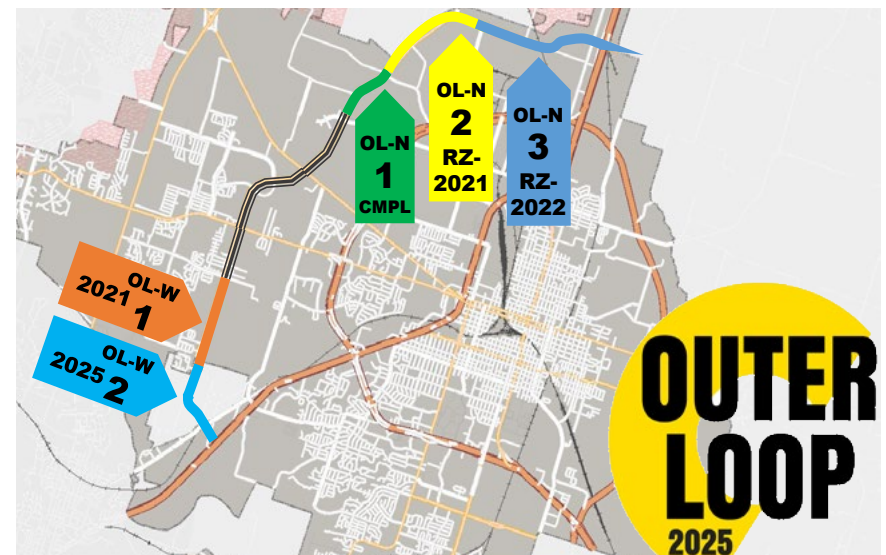
Line 3 – North 42nd Street Reconstruction at \$4,950,000

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

Line 8 – Designation of I-14, City Participation at \$1,500,000

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

Outer Loop North Phases I-III stretch from IH-35 to Airport Road and will provide direct connectivity along the new thoroughfare between freight companies and IH-35. From Outer Loop North, drivers benefit from a short trip to the Draughon-Miller Airport and direct connectivity to the 300+ acre Crossroads Athletic Park. The nearest section of IH-35 carries 78,656 vehicles per day while 15,020 vehicles travel daily on northwest Loop 363. Allowing the traffic to disperse onto the Outer Loop will significantly reduce congestion.



PROJECT DESCRIPTIONS

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

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

Line 6 - Outer Loop West, Phase II at \$9,900,000

The Hartrick Bluff Road reconstruction project consists of roadway improvements from FM 93 to Waters Dairy Road. Improvements include an expanded pavement section with continuous left-turn lane, pedestrian facilities, drainage conveyance, and water utilities. Improvement will take this rural road and turn it into a collector providing service to residential subdivisions along this corridor including recently annexed areas south of FM 93. Construction was previously funded in FY 2021, however the projection met initial delays with rights-of-way and utility relocations. During that time the intersection met TxDOT warrant for a signal with extended turn lanes causing the project to require re-design, along with additional right-of-way and construction funding.

Line 5 - Hartrick Bluff Road Reconstruction at \$3,355,000

To better serve new development in the area south of FM 93, staff is recommending 30% design of the next phase of Hartrick Bluff. This design will provide an evaluation of needed ROW and assess the impact of possible construction should the need for road improvements continue to accelerate in this area.

Line 7 - Hartrick Bluff Road Reconstruction (South of 93) at \$600,000

In FY 2019, the Temple Independent School District (TISD) requested that the City begin the design process for the future extension of Canyon Creek / Blackland Road eastward to provide needed connectivity and utilities to a new school site. As a direct result, FY 2020 saw increased planning and development activity along with voluntary annexations in this area resulting in needed improvements to Little River Road which serves

as a connector between Blackland Road and I-14 / Loop 363. Design and right-of-way acquisition are currently underway.

Line 4 - Little River Road Widening at \$3,970,000

MOBILITY MASTER PLAN

The Mobility Master Plan is a long-range planning tool that provided staff with multimodal priority projects to best support City growth. Several recommended projects are either already in the business plan, such as the continued build out of the Outer Loop, or are currently underway, such as the widening of Pea Ridge Road. The CIP team is recommending the addition of the below projects into the business plan in order allocate funding to support projects that will provide the most meaningful impact on the Temple community.

Line 9 - Veteran's Memorial Boulevard at \$5,000,000

Line 10 - Young Avenue and Lower Troy Road at \$12,850,000

Line 11 - Martin Luther King Jr Drive (Adams Ave to Ave F) at \$3,980,900

Line 12 - Henderson Street Reconstruction and Bridge at \$3,150,000

Line 13 - Martin Luther King Jr Drive (French Ave to Loop 363) at \$9,089,080

Line 14 - Ave H Overpass Improvements at \$3,000,000

Line 15 - Lake Point Drive Extension at \$8,000,000

For planning purposes, the team has included placeholders in the funding schedule to accommodate future project recommendations and a contingency for fluctuating material and construction costs.

Line 16 - Mobility Master Plan, Future Projects at \$13,080,020

Line 20 - Project Contingency at \$4,051,255

OPERATIONS & MAINTENANCE

Intersections within the City of Temple must meet TxDOT warrant standards in order for a signal to be added at the intersection. The mobility funding schedule includes a placeholder for future intersections at a rate of one signal per year.

MOBILITY PROJECT DESCRIPTIONS

Line 18 – Signal Replacements, Upgrades, and Additions at \$1,800,000

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

Line 17 – Pavement Preservation and Reconstruction at \$15,000,000

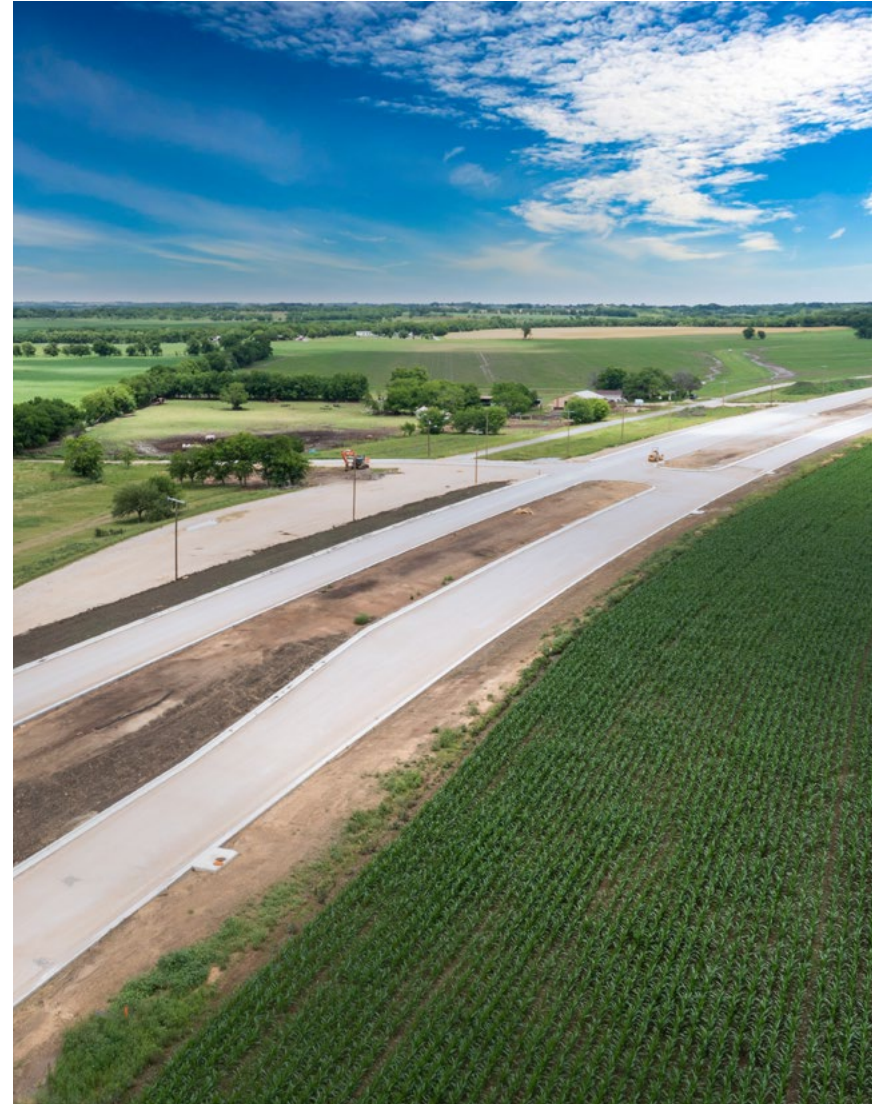
COST SHARING AGREEMENTS

Texas Local Government Code Section 212.072 allows for City participation with a developer in the cost of construction:

- at a level not to exceed 30% of the cost of the public improvements in the development;
- at 100% of the total costs for any oversizing of improvements required by a municipality, including but not limited to, increased capacity of improvements to anticipate other future development in the area.

With continued development, the City has seen an increase in requests for cost sharing agreements by developers. For planning purposes, the team has included a placeholder in the funding schedule to ensure the City is prepared to continue its participation in future agreements.

Line 19 - Cost Sharing Agreements at \$16,400,000



UTILITIES CAPITAL IMPROVEMENT PROGRAM



PROGRAM EXECUTION

Smart Growth requires us to plan for, design, construct, and maintain high quality water, wastewater and drainage infrastructure, systems and services that meet the needs of the community now and in the future. In our ongoing effort to work toward this goal and improve our aging infrastructure, the City completed a new Water and Wastewater Master Plan in 2019. It provided a comprehensive evaluation and analysis of the City's current utilities and infrastructure improvements required to serve the Year 2070 population. Further, this plan documented:

- the City's existing utility related contracts and current extension policies;
- a summary of governing agencies as they relate to municipal utilities and projects; and
- planning components and a synopsis of project delivery components to include timing and phasing.

In order to remain current with residential growth and new economic development within the City, the Water and Wastewater Master Plan received an update in 2021. As growth continues, improvements may be accelerated or delayed, and priorities may be shifted based on actual growth trends, development conditions and changes to funding resources. The interrelated nature of the connections for water and wastewater projects often dictates the phasing of these improvements.

STRATEGIC INITIATIVES

- Develop a Water and Wastewater Master Plan.
- Expand the advanced metering infrastructure program.
- Expand capacity of the Temple-Belton wastewater treatment plant.
- Expand capacity of the Doshier Farm wastewater treatment plant.
- Complete sewer basin assessments and repair identified deficiencies.
- Invest in the continued maintenance, replacement, and improvement of the City's water, wastewater and drainage infrastructure.

PROJECT PRIORITIZATION

The future water and wastewater projects presented have been prioritized based on needed upgrades to the system, increased capacity, and completion to coincide with other mobility projects and development obligations.

PROJECT PURPOSE

Growth & Capacity
Rehabilitation
Plant Expansion
Neighborhood Revitalization
Mobility
Metering

FUNDING SOURCE

The FY 2024 Budget and Financial Plan include funding for the \$234M Water and Wastewater CIP with the issuance of Utility Revenue Bonds.

UTILITIES FUNDING SCHEDULE

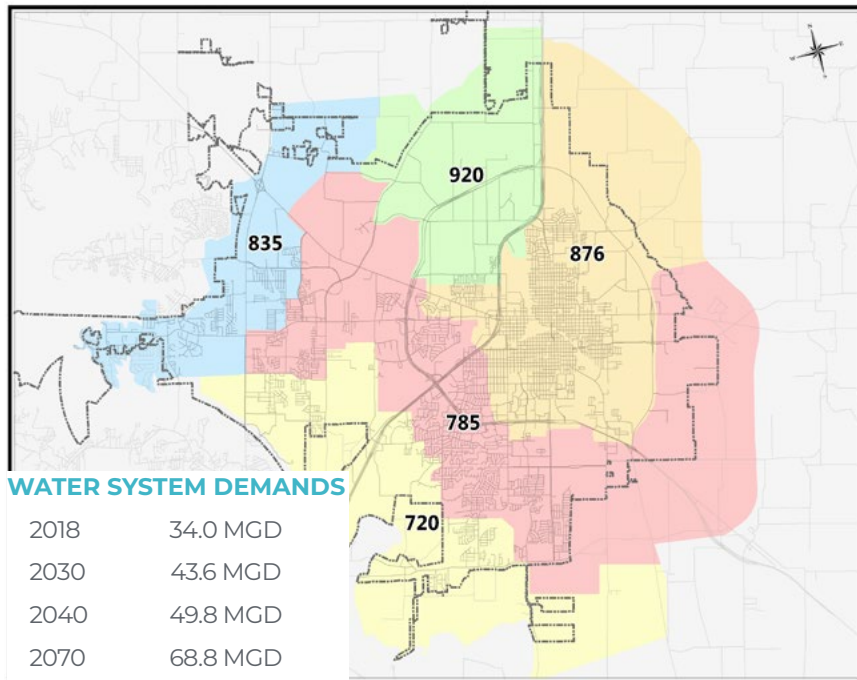
LINE	PURPOSE	WATER PROJECTS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
WATER TREATMENT & STORAGE									
1	Rehabilitation	Water Treatment Plant - Clarifier #4 Rehabilitation	\$ -	\$ -	\$ 950,000	\$ -	\$ -	\$ -	\$ 950,000
2	Rehabilitation	Elevated Storage Tank Rehabilitations	-	-	850,000	2,500,000	2,500,000	-	5,850,000
3	Growth & Capacity	Conventional Plant Onsite Chlorine Generation	-	-	-	-	-	1,000,000	1,000,000
785 WATER PRESSURE PLANE									
4	Growth & Capacity	New Elevated Storage Tank, Little River Road	-	-	-	-	-	4,000,000	4,000,000
876 WATER PRESSURE PLANE									
5	Rehabilitation	Ave G Ground Storage and Pump Station Rehabilitation	-	300,000	-	6,000,000	-	-	6,300,000
6	Growth & Capacity	North East Loop 363 Water Line Projects	-	-	-	400,000	3,000,000	-	3,400,000
7	Rehabilitation	Temple Heights District Utility Improvements	-	-	-	-	-	8,000,000	8,000,000
835 WATER PRESSURE PLANE									
8	Growth & Capacity	Northwest 36" Transmission Main	-	14,600,000	-	-	-	-	14,600,000
9	Rehabilitation	West Temple Distribution Line Upgrades (Phases II - IV)	-	-	-	850,000	2,950,000	4,150,000	7,950,000
720 WATER PRESSURE PLANE									
10	Growth & Capacity	SH 317 Ground Storage and Pump Station	-	6,100,000	-	-	-	-	6,100,000
OTHER WATER SYSTEM IMPROVEMENTS									
11	Rehabilitation	Distribution System Improvements	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	6,000,000
12	Mobility	Mobility Related Utility Improvements	2,260,000	4,000,000	-	1,500,000	-	2,800,000	10,560,000
TOTAL WATER PROJECTS FUNDED BY UR BONDS			\$ 3,260,000	\$ 26,000,000	\$ 2,800,000	\$ 12,250,000	\$ 9,450,000	\$ 20,950,000	\$ 74,710,000

UTILITIES PROJECT DESCRIPTIONS

WATER SYSTEM

Access to clean and safe drinking water is critical to public health and economic prosperity. According to Infrastructure Report Card, our nation’s drinking water infrastructure system is made up of 2.2 million miles of underground pipes that deliver safe, reliable water. The City of Temple water system makes up 679 of those miles.

The Master Plan began by creating water demand projections based on the current Texas Water Development Board population projections, historical water use and future land use, so that a water distribution network analysis could be performed using the computer model WaterGEMS. Based on this analysis, pipe sizes, pump station capacities, treatment capacities, and storage needs were determined and prioritized/sequenced to meet the projected water demands for expected populations in Year 2040 and Year 2070.



Since the previous Master Plan, meter data has been collected and included in the City’s GIS. This information allowed evaluations of infrastructure by pressure plane as related to the number of connections and compliance with certain TCEQ regulations. Recommended improvements are included in the water funding schedule along with the opinions of probable cost.

WATER TREATMENT

The City of Temple Water Treatment Plant (WTP) comprises both conventional and membrane treatment facilities located on the north side of the Leon River just off Charter Oak Drive. This WTP provides potable water to over 70,000 residents, including several wholesale customers. The 29.4-MGD rated conventional treatment facility is an aging facility that has been renovated and expanded several times since its construction in 1957. Three of the four clarifiers at the conventional treatment plant have undergone rehabilitation in recent years. Clarifier #4 is in need of surface maintenance via a rehabilitation project which the team has prioritized in FY 2026.

Line 1 - Water Treatment Plant - Clarifier #4 Rehabilitation at \$950,000

Chlorine has been a standard chemical in water treatment for decades. In the last year, due to several domestic and global factors, the cost of chlorine as nearly doubled. These increased operational costs have staff thinking outside the box to produce the needed chemical on-site. A placeholder for this project is proposed in FY 2029 as staff works to further develop the idea.

Line 3 - Conventional Plant Onsite Chlorine Generation at \$1,000,000

WATER STORAGE - ELEVATED STORAGE TANKS (EST)

It is recommended that an elevated storage tank undergo rehabilitation every 10-15 years. Public Works reviews age and condition annually to set the replacement schedule identified in the six year business plan.

Line 2 - Elevated Storage Tank Rehabilitation at \$5,850,000

UTILITIES PROJECT DESCRIPTIONS

WATER STORAGE - GROUND STORAGE AND PUMP STATIONS

Ground storage and clearwell storage are sufficient per TCEQ requirements. However, additional clearwell storage is being added as part of the membrane plant expansion currently underway.

876 PRESSURE PLANE

The existing Ave G Ground Storage Tanks hold 7.0 MG of water. These tanks, along with the Ave G Pump Station, are a critical component of the City's water system. Therefore City staff is recommending the rehabilitation of this facility within the next 5 years putting construction of needed improvements in FY 2027.

Line 5 - Ave G Ground Storage & Pump Station Rehabilitation at \$6,300,000

In addition to the rehabilitation of the Avenue G Ground Storage and Pump Station facility, the 876 Pressure Plane includes the future construction of a three phase 12" water line along Northeast Loop 363.

Line 6 - North East Loop 363 Water Line Projects at \$3,400,000

Existing water distribution lines in the Temple Heights District are being prioritized for replacement in FY 2029.

Line 7 - Temple Heights District Utility Improvements at \$8,000,000

835 PRESSURE PLANE

Design is underway for additional ground storage to be constructed along with the SH 317 Pump Station to provide for additional storage within the 835 pressure plane distribution system.

Line 10 - SH 317 Ground Storage and Pump Station at \$6,100,000

Staff has identified waterline issues in west Temple near FM 2271 and West Adams Avenue. This area contains over 37,000 linear feet of undersized lines that do not meet current minimum sizing standards and will need to be up-sized. In addition to pipe sizing, this project will evaluate the age, pipe material, condition, and fire protection for regulatory compliance

and planned usage. Final design of the estimated eight project phases is underway.

Line 9 - West Temple Distribution Line Upgrades at \$7,950,000

785 PRESSURE PLANE

One of the many updates to the Master Plan was the acceleration of the additional South Temple Ground Storage Tank and Pump Station and associated transmission mains from year 2040 to 2025-2030. Due to potential development in South Temple, Reinvestment Zone No.1 has funded the design of projects in this area which has resulted in the potential need for a New Elevated Storage Tank along Little River Road within the six year planning window.

Line 4 - New Elevated Storage Tank, Little River Road at \$4,000,000

720 PRESSURE PLANE

The SH 317 Pump Station will include 2.0 MG of ground storage that is designed to also support the 720 EST through a future 18" water line along Hogan Road. Aside from construction of distribution lines, an additional 1.5 MG elevated storage tank will be required by Year 2070. This EST will be supplied by a 36" transmission main going from the Membrane Plant to the SH 317 Ground Storage Tanks and Pump Station.

Line 8 - Northwest 36" Transmission Main at \$14,600,000

OTHER WATER SYSTEM IMPROVEMENTS

The Mobility Section discusses new roadways, along with roadway extensions and upgrades. It is only prudent to add, replace or upgrade utilities during the road construction process. Funding for the utility portion of these mobility improvements is identified here along with additional funding for various localized distribution system failures that may present themselves throughout the year. These failures often require more extensive capital repairs in the form of pipe bursting, replacement, or upgrade.

Line 11 - Distribution System Improvements at \$6,000,000

Line 12 - Mobility Related Utility Improvements at \$8,060,000

UTILITIES CAPITAL IMPROVEMENT PROGRAM



UTILITIES FUNDING SCHEDULE

LINE	PURPOSE	WASTEWATER PROJECTS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
LEON RIVER BASIN WASTEWATER PROJECTS									
13	Growth & Capacity	Leon River Trunk Sewer, Phase II	\$ -	\$ 11,960,000	\$ -	\$ -	\$ -	\$ -	\$ 11,960,000
14	Growth & Capacity	Upper Leon River Trunk Sewer	-	6,440,000	-	-	-	-	\$ 6,440,000
PEPPER CREEK BASIN WASTEWATER PROJECTS									
15	Growth & Capacity	West Airport Trunk Sewer Improvements	-	6,600,000	-	-	-	-	6,600,000
KNOB CREEK BASIN WASTEWATER PROJECTS									
16	Growth & Capacity	Knob Creek Interceptor Improvements (multi-phase)	-	-	6,750,000	10,700,000	3,150,000	-	20,600,000
LITTLE RIVER BASIN WASTEWATER PROJECTS									
17	Growth & Capacity	Little River, Center Trunk Sewer	-	-	3,150,000	-	-	-	3,150,000
18	Growth & Capacity	Little River, East Trunk Sewer	-	-	2,250,000	-	-	-	2,250,000
SANITARY SEWER EVALUATION SURVEYS AND PROJECTS									
19	Rehabilitation	Sanitary Sewer Evaluation Survey Future Projects	-	-	-	-	-	9,721,000	9,721,000
20	Rehabilitation	SSES Bird Creek Assessment - Resulting Projects	-	-	5,050,000	5,517,000	-	-	10,567,000
21	Rehabilitation	SSES Friars Creek Assessment - Resulting Projects	-	-	-	10,533,000	1,125,000	-	11,658,000
22	Rehabilitation	SSES Knob Creek Assessment - Resulting Projects	-	-	-	-	11,275,000	5,329,000	16,604,000
WASTEWATER TREATMENT PLANT PROJECTS									
23	Growth & Capacity	Doshier Wastewater Treatment Plant Expansion	-	-	20,000,000	-	-	-	20,000,000
24	Growth & Capacity	Temple-Belton Wastewater Treatment Plant Expansion, Phase II	39,740,000	-	-	-	-	-	39,740,000
TOTAL WASTEWATER PROJECTS FUNDED BY UR BONDS			\$ 39,740,000	\$ 25,000,000	\$ 37,200,000	\$ 26,750,000	\$ 15,550,000	\$ 15,050,000	\$ 159,290,000
TOTAL UTILITY PROJECTS FUNDED BY UR BONDS			\$ 43,000,000	\$ 51,000,000	\$ 40,000,000	\$ 39,000,000	\$ 25,000,000	\$ 36,000,000	\$ 234,000,000

UTILITIES PROJECT DESCRIPTIONS

WASTEWATER SYSTEM

The City of Temple is served by two sewerage systems, the Temple-Belton Wastewater Treatment Plant (TBWWTP) and the Doshier Farm Wastewater Treatment Plant (DFWWTP). Within each of these sewerage systems is a network of gravity lines, pressurized force mains, and lift stations. Gravity flow is the most economic means of conveyance in a wastewater collection system, so these wastewater lines typically follow the natural topography of the local area creek basins. The components within these basin networks function as a system to connect customers of the wastewater collection systems with their respective treatment facilities.

TBWWTP

- Cedar Creek Basin
- Leon River Basin
- Pepper Creek Basin
- Bird Creek Basin
- Friars Creek Basin
- Little River Basin
- Boggy Creek Basin

DFWWTP

- Knob Creek Basin
- Williamson Creek Basin
- Little Elm Creek Basin

The Master Plan summarized the analysis and planning of improvements for the City’s wastewater collection system and wastewater treatment facilities. Wastewater flow projections were based on future land use and a model utilizing SewerGEMS. The continued growth and development of Temple necessitates that the existing wastewater system be analyzed for adequacy of service and that facilities be planned ahead of development. The report identifies and determines the wastewater collection system improvements including gravity lines, force mains, and lift stations which will be required to provide service within the planning area. Projects are included in the wastewater funding schedule utilizing the most recent opinions of probable cost.



CEDAR CREEK BASIN

At the direction of City Staff, the Wastewater Master Plan includes the Cedar Creek Basin which previously had been considered outside of the planning area. Should growth and development occur in this area, the improvements required in the Leon River and Pepper Creek Basins for the existing and planned infrastructure to be able to handle the flows generated from the Cedar Creek Basin were determined and are detailed in their respective basin discussions.

LEON RIVER BASIN

This basin is currently comprised of two independent gravity systems. Proposed improvements focus on establishing a continuous trunk sewer through the basin and increasing serviceable areas. Uniting the currently independent gravity networks will allow for the abandonment of the Pea Ridge Lift Station while providing additional collection service to the area south of Poison Oak Road. An extension in the northern part of the basin is also planned to increase the serviceable areas along SH 317, as well as accommodate potential Cedar Creek Basin flows.

Line 13 - Leon River Trunk Sewer, Phase II at \$11,960,000

Line 14 - Upper Leon River Trunk Sewer at \$6,440,000

UTILITIES PROJECT DESCRIPTIONS

PEPPER CREEK BASIN

Due to proposed new higher density development in this area, staff is recommending upsizing the West Airport Trunk Sewer in FY 2025 ahead of the proposed growth.

Line 15 - West Airport Trunk Sewer Improvements at \$6,600,000

FRIARS CREEK BASIN

The proposed improvements within the Friars Creek Basin will provide for an extension of wastewater collection service beyond FM 93, the elimination of the Valley Ranch Lift Station, and the relocation of the Friars Creek Lift Station to the lowest and subsequently most advantageous location within the basin near the Leon River. This additional service area is currently prioritized beyond the six year planning window.

LITTLE RIVER BASIN

A new trunk sewer, lift station, and force main are currently under construction in this basin through the use Texas Local Government Code Section 212.072 which allows for City participation with a developer in the cost of construction. This project will establish the wastewater framework within the Little River Basin.

The addition of future interceptors to bring wastewater flows to the trunk sewer will provide the necessary infrastructure for future development. These interceptors will also function as an outfall for inter-basin transfer from the Boggy Creek Basin.

Line 17 - Little River, Center Trunk Sewer at \$3,150,000

Line 18 - Little River, East Trunk Sewer at \$2,250,000

BOGGY CREEK BASIN

A complete framework of a trunk main, gravity lines, and lift station that will provide an intra-basin transfer into the Little River Basin will provide a service structure for future development as needed. The need for this infrastructure is a part of the Master Plan, but currently falls outside of the six year planning window.

KNOB CREEK BASIN

The rehabilitation and upsizing of the primary gravity wastewater lines

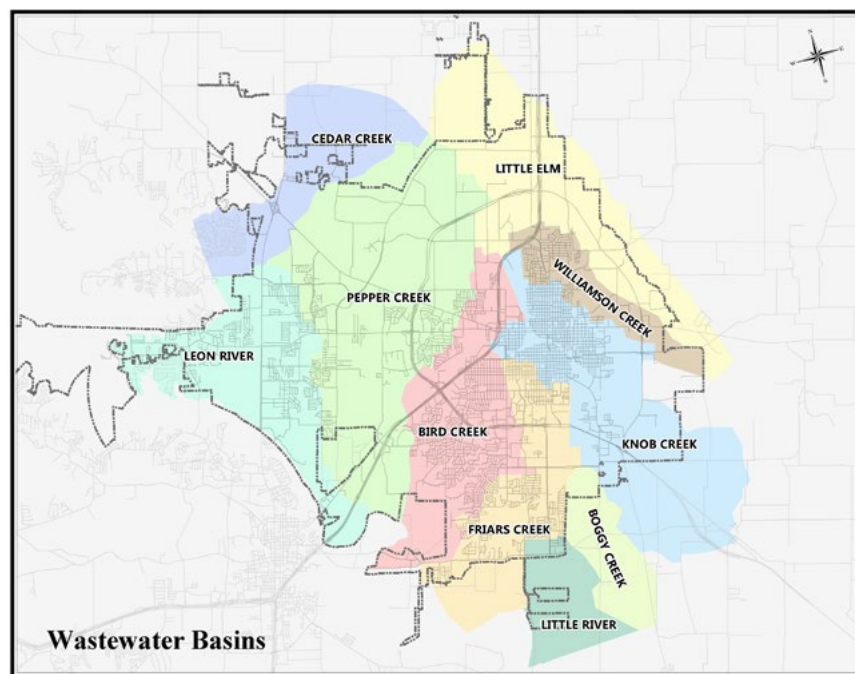
within the upper portion of the Knob Creek Basin will increase capacity and are considered high priority. Final design of these improvements is complete with Phase I of construction beginning in FY 2022. Phase II-IV are prioritized within the six year planning window.

Line 16 - Knob Creek Interceptor Improvements at \$20,600,000

Future improvements within the Knob Creek Basin are intended to extend the serviceable area of the basin southward to the wastewater Certificate of Convenience and Necessity (CCN) boundary with a trunk sewer and force main which will allow for the abandonment of an existing lift station.

WILLIAMSON CREEK BASIN

Outside of this six year planning window, a future trunk extension to the southeast will extend the serviceable area and allow for the elimination of a lift station force main and siphons.



UTILITIES PROJECT DESCRIPTIONS

LITTLE ELM CREEK BASIN

The proposed future improvements in the Little Elm Creek Basin primarily focus on expansion beyond the City of Temple Wastewater CCN boundary so that its upper limits may reach the top of the Little Elm Creek Basin and extend the Little Elm Trunk Sewer through the undeveloped portion of the basin which currently has no existing wastewater infrastructure.

SANITARY SEWER EVALUATION SURVEYS AND PROJECTS

Separate from the Master Plan, and as part of an aggressive sanitary sewer overflow (SSO) reduction initiative, the City of Temple contracted with RJN Group out of Dallas in November 2018 to outline SSO reduction strategies. RJN's scope of work includes a City-Wide System Evaluation and Capacity Assurance Plan (SECAP). The SECAP provides sizing recommendations and is similar to the City's Wastewater Master Plan.

RJN's work also includes a thorough basin by basin condition assessment of the entire wastewater collection system. The individual basin assessments include a prioritized rehabilitation and improvement plan. These priorities are based on potential infiltration and inflow reduction potential through repairs and improvements to public and private wastewater infrastructure. Bird Creek, Friars Creek, and Knob Creek Assessments have been completed and resulting projects identified related to line upsizing via pipe bursting, manhole improvements or service line replacements.

Line 21 - SSES Bird Creek Assessment - Resulting Projects \$10,567,000

Line 22 - SSES Friars Creek Assessment - Resulting Projects \$11,658,000

Line 23 - SSES Knob Creek Assessment - Resulting Projects \$16,604,000

Since the Leon River, Pepper Creek, and Little Elm Assessments are planned or are in process, specific projects and their associated costs have yet to be identified. However, funding is being programmed in anticipation of those future projects.

Line 20 - Sanitary Sewer Evaluation Survey Future Projects at \$9,721,000

TEMPLE-BELTON WASTEWATER TREATMENT PLANT

Texas Commission on Environmental Quality (TCEQ) requires wastewater plants to complete steps toward expansion at specific inflow thresholds. In 2010, influent flows triggered the requirement to perform preliminary engineering for expansion. Construction of Phase I of the expansion was completed in FY 2020. Estimated inflow thresholds had not yet hit the TCEQ trigger for construction of Phase II as of FY 2022, but the pollutant loading of ammonia and biochemical oxygen demand (BOD) had both cities preparing for Phase II of the expansion in FY 2023. New TCEQ regulations related to phosphorus limits have pushed the project into FY 2024 to allow time for a redesign of the expansion to accommodate these new parameters.

Line 25 - TBWWTP Expansion, Phase II at \$39,740,000

DOSHIER FARM WASTEWATER TREATMENT PLANT

Doshier Farm WWTP handles the bulk of the industrial park effluent wastewater flows. The City expects only continued increases in volume of high concentration wastewater from the Industrial Park. An evaluation of capacity concerns and design related to construction for expansion are currently underway, with construction funding currently planned for in FY 2026.

Line 24 - Doshier Wastewater Treatment Plant Expansion at \$20,000,000

COMBINED BONDED DEBT



BOND RATING

General Obligation (G.O.) Debt

Moody's Investors Service..... Aa2 Rating
 Standard & Poor's..... AA Rating

Utility System Revenue Debt

Moody's Investors Service..... Aa2 Rating
 Standard & Poor's..... AA Rating

The City maintains a AA/Aa bond rating by Moody's Investor Services and Standard and Poor's. This rating saves the taxpayers money by allowing the city to issue bonds at low interest rates. For each bond sale, City of Temple is evaluated for overall debt burden, financial management, financial performance, and the City's economic base and prospects.

The City's most recently received credit opinions in June of 2021. Credit strengths noted by the rating agencies include:

- Adequate economy,
- Very strong management, with strong financial policies and practices,
- Strong budgetary performance,
- Very strong budgetary flexibility,
- Very strong liquidity, and
- Strong institutional framework score.

COMPUTATION OF LEGAL DEBT MARGIN

Statutes of the State of Texas (Article 1028) limit the maximum amount that a city can designate for debt service to \$2.50 per \$100 of assessed valuation. However, under City Charter, a limitation on taxes levied for general municipal operating purposes and for the purpose of paying interest and providing a proper sinking fund for paying the outstanding bonds and other obligations of the City, issued for municipal purposes, and any such future bonds or obligations which may be authorized, may not exceed \$1.20 per \$100 assessed valuation.

Assessed value, 2023/2024 tax roll	\$ 7,863,699,263
Limit on amount designated for debt service per \$100 assessed valuation	x \$1.20
Legal debt service limit	<u>\$ 94,364,391</u>
Actual amount to be expended by Debt Service Fund for general obligation debt service during the year ended September 30, 2023	<u>\$ 26,208,047</u>

FISCAL YEAR	TAX RATE		
	M & O	I & S	TOTAL
2015	\$0.3300	\$0.2564	\$0.5864
2016	0.3234	0.3064	0.6298
2017	0.3142	0.3430	0.6572
2018	0.3142	0.3630	0.6772
2019	0.2982	0.3630	0.6612
2020	0.3097	0.3630	0.6727
2021	0.3000	0.3525	0.6525
2022	0.3030	0.3370	0.6400
2023	0.2863	0.3267	0.6130
2024	0.2738	0.3392	0.6130

SCHEDULE OF OUTSTANDING DEBT BY TYPE - ALL FUNDS

Description	Outstanding 9/30/2023	Principal		Outstanding 9/30/2024	Interest Payments
		Additions	Reductions		
Tax Supported Debt	\$ 323,890,000	\$ 97,400,000	\$ 17,413,571	\$ 403,876,429	\$ 12,948,034
Notes Payable	2,048,770	-	172,936	1,875,834	19,840
Lease Liability	108,364	-	57,706	50,658	2,486
Water & Wastewater Fund	219,258,638	43,000,000	13,258,527	249,000,111	7,659,558
Reinvestment Zone No. 1	172,725,000	-	4,350,000	168,375,000	7,319,943
Total Debt - All Funds	\$ 718,030,772	\$ 140,400,000	\$ 35,252,740	\$ 823,178,032	\$ 27,949,861

SCHEDULE OF TAX SUPPORTED DEBT BY TYPE

Description	Outstanding 9/30/2022	Principal		Outstanding 9/30/2023	Interest Payments
		Additions	Reduction		
General Obligations					
General Obligation Refunding Bonds, Series 2012	\$ 800,000	\$ -	\$ 800,000	\$ -	\$ 40,000
General Obligation Refunding Bonds, Series 2014	5,685,000	-	1,580,000	4,105,000	252,600
General Obligation Refunding & Improvement Bonds, Series 2015	23,045,000	-	1,195,000	21,850,000	1,008,700
General Obligation Refunding Bonds, Series 2016	5,725,000	-	830,000	4,895,000	256,700
General Obligation Refunding Bonds, Series 2017	15,250,000	-	1,130,000	14,120,000	709,750
General Obligation Refunding Bonds, Series 2020	680,000	-	-	680,000	12,045
	<u>51,185,000</u>	<u>-</u>	<u>5,535,000</u>	<u>45,650,000</u>	<u>2,279,795</u>
Certificate of Obligations					
Certificates of Obligation, Series 2012	5,885,000	-	505,000	5,380,000	172,132
Certificates of Obligation, Taxable Series 2012	3,180,000	-	305,000	2,875,000	99,396
Certificates of Obligation, Series 2014	16,890,000	-	1,295,000	15,595,000	482,662
Certificates of Obligation, Series 2016	15,125,000	-	855,000	14,270,000	726,450
Certificates of Obligation, Series 2017	24,100,000	-	1,145,000	22,955,000	861,138
Certificates of Obligation, Series 2017	2,895,000	-	155,000	2,740,000	104,919
Certificates of Obligation, Series 2019	13,730,000	-	670,000	13,060,000	379,200
Certificates of Obligation, Series 2020	12,865,000	-	670,000	12,195,000	286,150
Certificates of Obligation, Series 2020	3,590,000	-	175,000	3,415,000	79,250
Certificates of Obligation, Series 2021	43,370,000	-	1,065,000	42,305,000	1,357,832
Certificates of Obligation, Series 2021	3,725,000	-	145,000	3,580,000	121,688
Certificates of Obligation, Series 2022A	38,055,000	-	1,095,000	36,960,000	1,821,650
Certificates of Obligation, Series 2023A	41,340,000	-	2,070,000	39,270,000	2,058,598
Certificates of Obligation, Series 2023B	38,360,000	-	-	38,360,000	1,804,591
Certificates of Obligation, Series 2024	-	94,200,000	-	94,200,000	-
	<u>263,110,000</u>	<u>94,200,000</u>	<u>10,150,000</u>	<u>347,160,000</u>	<u>10,355,656</u>
Contractual Obligations					
Limited Tax Notes, Series 2019	550,000	-	175,000	375,000	22,000
Limited Tax Notes, Series 2020	1,635,000	-	385,000	1,250,000	48,500
Limited Tax Notes, Series 2021	2,150,000	-	410,000	1,740,000	56,800
Limited Tax Notes, Series 2022	2,260,000	-	330,000	1,930,000	104,750
Limited Tax Notes, Series 2023	3,000,000	-	428,571	2,571,429	80,533
Limited Tax Notes, Series 2024	-	3,200,000	-	3,200,000	-
	<u>9,595,000</u>	<u>3,200,000</u>	<u>1,728,571</u>	<u>11,066,429</u>	<u>312,583</u>
	<u>\$ 323,890,000</u>	<u>\$ 97,400,000</u>	<u>\$ 17,413,571</u>	<u>\$ 403,876,429</u>	<u>\$ 12,948,034</u>

TAX DATA AND GENERAL OBLIGATION BOND BALANCE

Property value and assessed value are both based on 100% of the market value. The rate is \$0.6130 per \$100 valuation divided as follows:

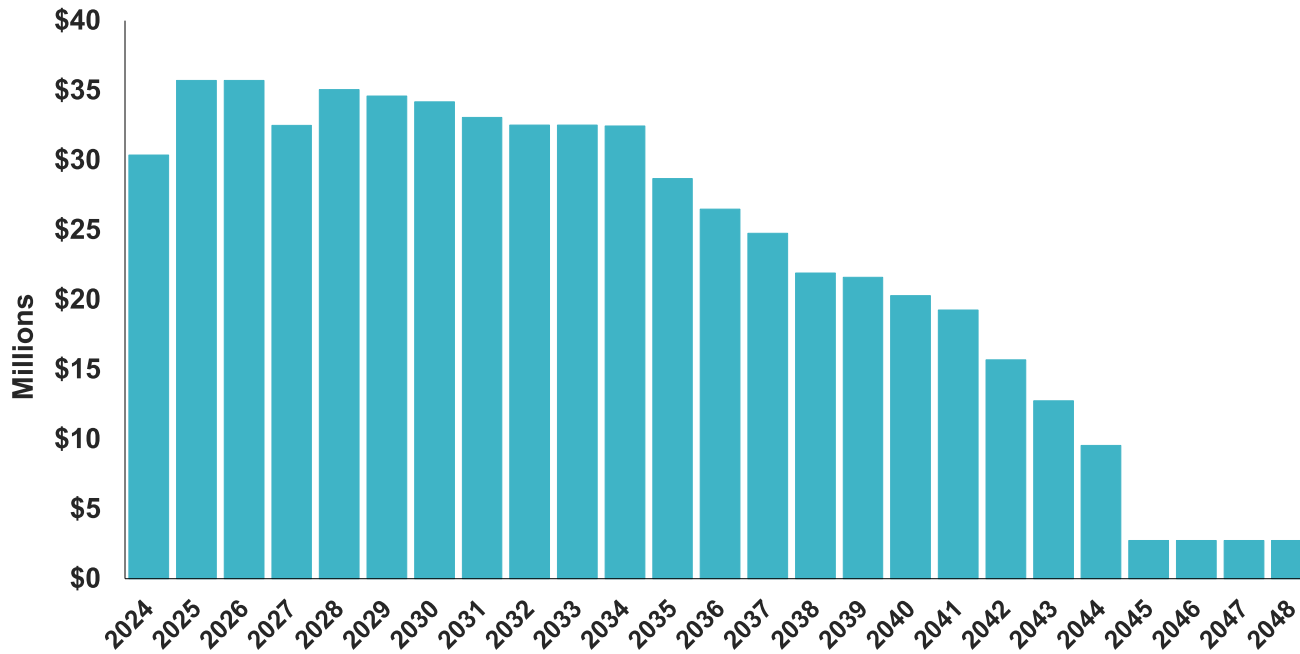
Interest and Sinking Fund Tax Rate	\$0.3392
Maintenance and Operations Tax Rate	<u>0.2738</u>
TOTAL	<u><u>\$0.6130</u></u>

BONDS OUTSTANDING:

2012 - General Obligation Refunding Bonds, Mature 2024	\$ 800,000
2012 - Certificates of Obligation, Mature 2033	5,885,000
2012 - Certificates of Obligation, Taxable Series, Mature 2032	3,180,000
2014 - General Obligation Refunding Bonds, Mature 2026	5,685,000
2014 - Certificates of Obligation, Mature 2034	16,890,000
2015 - General Obligation Refunding & Improvement Bonds, Mature 2035	23,045,000
2016 - Certificates of Obligation, Mature 2036	15,125,000
2016 - General Obligation Refunding Bonds, Mature 2029	5,725,000
2017 - Certificates of Obligation,[TCIP] Mature 2037	24,100,000
2017 - Certificates of Obligation, [Drainage] Mature 2037	2,895,000
2017 - General Obligation Refunding Bonds, Mature 2034	15,250,000
2019 - Certificates of Obligation, Mature 2039	13,730,000
2019 - Limited Tax Notes, Mature 2026	550,000
2020 - General Obligation Refunding Bonds, Mature 2031	680,000
2020 - Certificates of Obligation, Mature 2040	12,865,000
2020 - Certificates of Obligation, Mature 2040	3,590,000
2020 - Limited Tax Notes, Mature 2027	1,635,000
2021 - Certificates of Obligation, Mature 2041	43,370,000
2021 - Certificates of Obligation, Mature 2041	3,725,000
2021 - Limited Tax Notes, Mature 2028	2,150,000
2022A - Certificates of Obligation, Mature 2042	38,055,000
2022 - Limited Tax Notes, Mature 2029	2,260,000
2023A - Certificates of Obligation, Mature 2043	41,340,000
2023B - Certificates of Obligation, Mature 2048	38,360,000
2023 - Limited Tax Notes, Mature 2030	<u>3,000,000</u>
BONDS OUTSTANDING 10/1/2023	323,890,000
Principal Retirements Through 9/30/2024	(17,413,571)
Principal Additions Through 9/30/2024	<u>97,400,000</u>
TOTAL BONDS OUTSTANDING 9/30/2024	403,876,429
Sinking Fund Balance as of 9/30/2024	<u>(374,717)</u>
NET BALANCE OF BONDS OUTSTANDING	<u><u>\$ 403,501,712</u></u>

TAX DATA AND GENERAL OBLIGATION BOND BALANCE

**DEBT SERVICE REQUIREMENTS
PRINCIPAL & INTEREST**



TAX SUPPORTED DEBT – AMORTIZATION SCHEDULE OF OUTSTANDING DEBT

Due	2012 Series General Obligation Refunding (2.00-5.00%) \$800,000		2012 Series Cert of Obligations (2.00-3.00%) \$5,885,000		2012 Taxable Series Cert of Obligations (1.50-3.50%) \$3,180,000		2014 Series General Obligation Refunding (2.00-5.00%) \$5,685,000	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 800,000	\$ 40,000	\$ 505,000	\$ 172,132	\$ 305,000	\$ 99,396	\$ 1,580,000	\$ 252,600
2025	-	-	520,000	161,400	315,000	91,389	2,520,000	189,400
2026	-	-	540,000	145,800	325,000	82,727	1,585,000	63,400
2027	-	-	555,000	129,600	335,000	73,384	-	-
2028	-	-	575,000	112,950	350,000	63,334	-	-
2029	-	-	595,000	95,700	365,000	52,396	-	-
2030	-	-	615,000	77,850	380,000	40,716	-	-
2031	-	-	635,000	59,400	395,000	28,176	-	-
2032	-	-	660,000	40,350	410,000	14,350	-	-
2033	-	-	685,000	20,550	-	-	-	-
2034	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-
	\$ 800,000	\$ 40,000	\$ 5,885,000	\$ 1,015,732	\$ 3,180,000	\$ 545,868	\$ 5,685,000	\$ 505,400

Continued

SUPPORTED DEBT – AMORTIZATION SCHEDULE OF OUTSTANDING DEBT

	2014 Series Cert of Obligations (1.00%-3.00%) \$16,890,000		2015 Series GO Refunding & Improvement (2.00%-5.00%) \$23,045,000		2016 Series Cert of Obligations (2.00%-5.00%) \$15,125,000		2016 Series General Obligation Refunding (2.00%-5.00%) \$5,725,000	
Due	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 1,295,000	\$ 482,662	\$ 1,195,000	\$ 1,008,700	\$ 855,000	\$ 726,450	\$ 830,000	\$ 256,700
2025	1,335,000	443,812	1,245,000	960,900	900,000	683,700	870,000	223,500
2026	1,380,000	413,776	2,340,000	911,100	940,000	638,700	920,000	180,000
2027	1,425,000	379,276	3,235,000	817,500	990,000	591,700	980,000	134,000
2028	1,475,000	343,650	3,375,000	688,100	1,040,000	542,200	1,035,000	85,000
2029	1,520,000	299,400	1,455,000	553,100	1,090,000	490,200	1,090,000	43,600
2030	1,575,000	253,800	1,510,000	494,900	1,145,000	435,700	-	-
2031	1,630,000	206,550	1,575,000	434,500	1,205,000	378,450	-	-
2032	1,690,000	157,650	1,650,000	355,750	1,265,000	318,200	-	-
2033	1,750,000	106,950	1,735,000	273,250	1,325,000	254,950	-	-
2034	1,815,000	54,450	1,820,000	186,500	1,390,000	188,700	-	-
2035	-	-	1,910,000	95,500	1,460,000	119,200	-	-
2036	-	-	-	-	1,520,000	60,800	-	-
2037	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-
	\$ 16,890,000	\$ 3,141,976	\$ 23,045,000	\$ 6,779,800	\$ 15,125,000	\$ 5,428,950	\$ 5,725,000	\$ 922,800

Continued

TAX SUPPORTED DEBT – AMORTIZATION SCHEDULE OF OUTSTANDING DEBT

Due	2017 Series Cert of Obligations (3.00%-5.00%) \$24,100,000		2017 Series Cert of Obligations (3.00%-5.00%) \$2,895,000		2017 Series General Obligation Refunding (4.00%-5.00%) \$15,250,000		2019 Series Cert of Obligations (2.00% - 4.00%) \$13,730,000	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 1,145,000	\$ 861,138	\$ 155,000	\$ 104,919	\$ 1,130,000	\$ 709,750	\$ 670,000	\$ 379,200
2025	1,200,000	803,888	165,000	97,169	1,185,000	653,250	695,000	352,400
2026	1,260,000	743,888	175,000	88,919	1,245,000	594,000	725,000	324,600
2027	1,320,000	680,888	180,000	80,169	2,255,000	531,750	750,000	295,600
2028	1,375,000	628,088	190,000	72,969	1,130,000	419,000	780,000	265,600
2029	1,725,000	573,088	195,000	65,369	1,480,000	362,500	815,000	234,400
2030	1,780,000	521,338	205,000	59,519	1,550,000	288,500	845,000	201,800
2031	1,850,000	450,138	210,000	51,319	-	211,000	865,000	184,900
2032	1,925,000	376,138	220,000	42,919	1,690,000	211,000	880,000	167,600
2033	1,980,000	318,388	225,000	36,319	1,760,000	143,400	900,000	150,000
2034	2,040,000	258,988	235,000	29,569	1,825,000	73,000	915,000	132,000
2035	2,105,000	197,788	240,000	22,519	-	-	935,000	112,556
2036	2,165,000	134,638	245,000	15,319	-	-	955,000	91,519
2037	2,230,000	69,688	255,000	7,969	-	-	975,000	70,032
2038	-	-	-	-	-	-	1,000,000	48,094
2039	-	-	-	-	-	-	1,025,000	24,344
2040	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-
	\$ 24,100,000	\$ 6,618,082	\$ 2,895,000	\$ 774,966	\$ 15,250,000	\$ 4,197,150	\$ 13,730,000	\$ 3,034,645

Continued

TAX SUPPORTED DEBT – AMORTIZATION SCHEDULE OF OUTSTANDING DEBT

Due	2019 Series Limited Tax Notes (3.00% - 4.00%) \$550,000		2020 Series General Obligation Refunding (0.35% - 1.98%) \$680,000		2020 Series Cert of Obligations (2.00% - 3.00%) \$12,865,000		2020 Series Cert of Obligations (2.00% - 3.00%) \$3,590,000	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 175,000	\$ 22,000	\$ -	\$ 12,045	\$ 670,000	\$ 286,150	\$ 175,000	\$ 79,250
2025	185,000	15,000	-	12,045	690,000	266,050	180,000	74,000
2026	190,000	7,600	-	12,045	700,000	252,250	180,000	70,400
2027	-	-	5,000	10,045	715,000	238,250	185,000	66,800
2028	-	-	5,000	11,983	740,000	216,800	190,000	61,250
2029	-	-	5,000	11,911	760,000	194,600	195,000	55,550
2030	-	-	5,000	11,832	785,000	171,800	205,000	49,700
2031	-	-	660,000	11,748	795,000	156,100	210,000	45,600
2032	-	-	-	-	815,000	140,200	210,000	41,400
2033	-	-	-	-	825,000	123,900	215,000	37,200
2034	-	-	-	-	845,000	107,400	220,000	32,900
2035	-	-	-	-	865,000	90,500	225,000	28,500
2036	-	-	-	-	705,000	73,200	230,000	24,000
2037	-	-	-	-	715,000	59,100	235,000	19,400
2038	-	-	-	-	730,000	44,800	240,000	14,700
2039	-	-	-	-	745,000	30,200	245,000	9,900
2040	-	-	-	-	765,000	15,300	250,000	5,000
2041	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-
	\$ 550,000	\$ 44,600	\$ 680,000	\$ 93,654	\$ 12,865,000	\$ 2,466,600	\$ 3,590,000	\$ 715,550

Continued

TAX SUPPORTED DEBT – AMORTIZATION SCHEDULE OF OUTSTANDING DEBT

	2020 Series Limited Tax Notes (2.00% - 4.00%) \$1,635,000		2021 Series Cert of Obligations (2.00% - 5.00%) \$43,370,000		2021 Series Cert of Obligations (2.00% - 5.00%) \$3,725,000		2021 Series Limited Tax Notes (2.00% - 4.00%) \$2,150,000	
Due	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 385,000	\$ 48,500	\$ 1,065,000	\$ 1,357,832	\$ 145,000	\$ 121,688	\$ 410,000	\$ 56,800
2025	405,000	33,100	1,060,000	1,315,232	150,000	115,888	420,000	48,500
2026	420,000	16,900	1,110,000	1,262,232	155,000	108,388	425,000	40,050
2027	425,000	8,500	1,040,000	1,206,732	165,000	100,638	440,000	27,000
2028	-	-	1,510,000	1,154,732	170,000	92,388	455,000	9,100
2029	-	-	2,370,000	1,079,232	180,000	83,888	-	-
2030	-	-	2,490,000	960,732	190,000	74,888	-	-
2031	-	-	2,615,000	836,232	200,000	65,388	-	-
2032	-	-	2,750,000	705,482	210,000	55,388	-	-
2033	-	-	2,860,000	595,482	220,000	46,988	-	-
2034	-	-	2,945,000	509,682	225,000	40,388	-	-
2035	-	-	3,000,000	450,782	230,000	35,888	-	-
2036	-	-	3,065,000	390,782	235,000	31,288	-	-
2037	-	-	2,975,000	329,482	240,000	26,588	-	-
2038	-	-	3,030,000	269,982	245,000	21,788	-	-
2039	-	-	3,095,000	205,594	250,000	16,582	-	-
2040	-	-	3,160,000	139,825	255,000	11,269	-	-
2041	-	-	3,230,000	72,675	260,000	5,850	-	-
2042	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-
	\$ 1,635,000	\$ 107,000	\$ 43,370,000	\$ 12,842,724	\$ 3,725,000	\$ 1,055,171	\$ 2,150,000	\$ 181,450

Continued

TAX SUPPORTED DEBT – AMORTIZATION SCHEDULE OF OUTSTANDING DEBT

	2022A Series Cert of Obligations (4.00% - 5.00%) \$38,055,000		2022 Series Limited Tax Notes (5.00%) \$2,260,000		2023A Series Cert of Obligations (4.00% - 5.00%) \$41,340,000		2023B Series Cert of Obligations (4.00% - 5.00%) \$38,360,000	
Due	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 1,095,000	\$ 1,821,650	\$ 330,000	\$ 104,750	\$ 2,070,000	\$ 2,058,598	\$ -	\$ 1,804,591
2025	1,150,000	1,766,900	350,000	87,750	455,000	1,846,750	-	1,709,613
2026	1,205,000	1,709,400	365,000	69,875	480,000	1,824,000	-	1,709,613
2027	1,265,000	1,649,150	385,000	51,125	505,000	1,800,000	1,025,000	1,709,613
2028	1,625,000	1,585,900	405,000	31,375	1,000,000	1,774,750	1,075,000	1,658,363
2029	1,700,000	1,504,650	425,000	10,625	1,720,000	1,724,750	1,130,000	1,604,613
2030	1,790,000	1,419,650	-	-	1,885,000	1,638,750	1,185,000	1,548,113
2031	1,875,000	1,330,150	-	-	1,980,000	1,544,500	1,245,000	1,488,863
2032	1,970,000	1,236,400	-	-	2,080,000	1,445,500	1,305,000	1,426,613
2033	2,070,000	1,137,900	-	-	2,190,000	1,341,500	1,370,000	1,361,363
2034	2,175,000	1,034,400	-	-	2,295,000	1,232,000	1,440,000	1,292,863
2035	2,280,000	925,650	-	-	2,410,000	1,117,250	1,510,000	1,220,863
2036	2,395,000	811,650	-	-	2,530,000	996,750	1,585,000	1,145,363
2037	2,515,000	691,900	-	-	2,660,000	870,250	1,665,000	1,066,113
2038	2,360,000	566,150	-	-	2,790,000	737,250	1,750,000	982,863
2039	2,475,000	448,150	-	-	2,615,000	597,750	1,840,000	895,363
2040	2,595,000	324,400	-	-	2,750,000	467,000	1,910,000	821,763
2041	2,705,000	220,600	-	-	2,860,000	357,000	1,985,000	745,363
2042	2,810,000	112,400	-	-	2,975,000	242,600	2,065,000	665,963
2043	-	-	-	-	3,090,000	123,600	2,150,000	583,363
2044	-	-	-	-	-	-	2,235,000	497,363
2045	-	-	-	-	-	-	2,325,000	407,963
2046	-	-	-	-	-	-	2,420,000	312,057
2047	-	-	-	-	-	-	2,520,000	212,232
2048	-	-	-	-	-	-	2,625,000	108,282
	\$ 38,055,000	\$ 20,297,050	\$ 2,260,000	\$ 355,500	\$ 41,340,000	\$ 23,740,548	\$ 38,360,000	\$ 26,979,135

Continued

TAX SUPPORTED DEBT – AMORTIZATION SCHEDULE OF OUTSTANDING DEBT

Due	2023 Series Limited Tax Notes (4.50%) \$3,000,000		2024 Series Cert of Obligations (4.50%) \$94,200,000		2024 Series Limited Tax Notes (4.50%) \$3,200,000	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 428,571	\$ 80,533	\$ -	\$ -	\$ -	\$ -
2025	428,571	80,533	2,073,000	4,602,250	457,143	85,902
2026	428,571	80,533	2,261,000	4,252,850	457,143	85,902
2027	428,571	80,533	2,450,000	3,585,125	457,143	85,902
2028	428,571	80,533	2,638,000	3,830,275	457,143	85,902
2029	428,571	80,533	3,532,000	2,931,025	457,143	85,902
2030	428,574	80,530	3,768,000	3,740,050	457,143	85,902
2031	-	-	4,003,000	4,007,875	457,142	85,903
2032	-	-	4,239,000	2,729,550	-	-
2033	-	-	4,474,000	2,900,250	-	-
2034	-	-	4,710,000	3,369,525	-	-
2035	-	-	4,946,000	3,613,750	-	-
2036	-	-	5,181,000	3,377,250	-	-
2037	-	-	5,417,000	3,143,275	-	-
2038	-	-	5,652,000	2,908,150	-	-
2039	-	-	5,887,000	2,670,425	-	-
2040	-	-	6,123,000	1,248,650	-	-
2041	-	-	6,358,000	1,017,475	-	-
2042	-	-	6,594,000	778,150	-	-
2043	-	-	6,829,000	547,450	-	-
2044	-	-	7,065,000	307,475	-	-
2045	-	-	-	-	-	-
2046	-	-	-	-	-	-
2047	-	-	-	-	-	-
2048	-	-	-	-	-	-
	\$ 3,000,000	\$ 563,728	\$ 94,200,000	\$ 55,560,825	\$ 3,200,000	\$ 601,315

Continued

TAX SUPPORTED DEBT – AMORTIZATION SCHEDULE OF OUTSTANDING DEBT

Due	Total All Series Outstanding Principal Balance	Annual Requirements		
		Principal	Interest	Total P & I
2024	\$ 403,876,429	\$ 17,413,571	\$ 12,948,034	\$ 30,361,605
2025	384,922,715	18,953,714	16,720,321	35,674,035
2026	365,111,001	19,811,714	15,688,948	35,500,662
2027	343,595,287	21,515,714	14,333,280	35,848,994
2028	321,571,573	22,023,714	13,814,242	35,837,956
2029	298,338,859	23,232,714	12,137,032	35,369,746
2030	275,545,142	22,793,717	12,156,070	34,949,787
2031	253,140,000	22,405,142	11,576,792	33,981,934
2032	229,171,000	23,969,000	9,464,490	33,433,490
2033	204,587,000	24,584,000	8,848,390	33,432,390
2034	179,692,000	24,895,000	8,542,365	33,437,365
2035	157,576,000	22,116,000	8,030,746	30,146,746
2036	136,765,000	20,811,000	7,152,559	27,963,559
2037	116,883,000	19,882,000	6,353,797	26,235,797
2038	99,086,000	17,797,000	5,593,777	23,390,777
2039	80,909,000	18,177,000	4,898,308	23,075,308
2040	63,101,000	17,808,000	3,033,207	20,841,207
2041	45,703,000	17,398,000	2,418,963	19,816,963
2042	31,259,000	14,444,000	1,799,113	16,243,113
2043	19,190,000	12,069,000	1,254,413	13,323,413
2044	9,890,000	9,300,000	804,838	10,104,838
2045	7,565,000	2,325,000	407,963	2,732,963
2046	5,145,000	2,420,000	312,057	2,732,057
2047	2,625,000	2,520,000	212,232	2,732,232
2048	-	2,625,000	108,282	2,733,282
		\$ 421,290,000	\$ 178,610,218	\$ 599,900,218

TAX SUPPORTED DEBT PURPOSES

2012 – General Obligation Refunding Bonds

\$6,245,000, Mature 2024

Proceeds used for partial refunding of 2002 Certificates of Obligation and 2003 General Obligation Refunding & Improvements Bonds.

2012 – Certificates of Obligation

\$9,420,000, Mature 2033

Proceeds used for constructing, improving, extending, expanding upgrading and/or developing streets, bridges, sidewalks, intersections, traffic signalization and other traffic improvement projects and related utility and rail relocation costs, drainage improvements and purchasing necessary rights-of-way.

2012 – Certificates of Obligation, Taxable

\$4,645,000, Mature 2032

Proceeds used for permitting, construction, land acquisition and other costs related to the expansion of the City's landfill.

2014 – General Obligation Refunding Bonds

\$14,760,000, Mature 2026

Proceeds used for partial refunding of 2005 General Obligation Refunding Bonds, 2006 Certificates of Obligation, 2008A Certificates of Obligation, and 2008 General Obligation Bonds.

2014 – Certificates of Obligation,

\$21,230,000, Mature 2028

Proceeds used for constructing, improving, extending, expanding upgrading and/or developing streets, bridges, sidewalks, intersections, traffic signalization and other traffic improvement projects and related utility and rail relocation costs, drainage improvements and purchasing necessary rights-of-way.

2015 – General Obligation Refunding & Improvement Bonds

\$32,100,000, Mature 2035

Proceeds used for partial refunding of 2008 General Obligation Bonds and 2008 Certificates of Obligation, upgrades to neighborhood parks, three new community parks, upgrades to athletic facilities and recreations centers, construction of a deep water pool at the water park, and construction on an athletic center.

2016 – Limited Tax Notes

\$1,955,000, Mature 2023

Proceeds used for solid waste equipment and major building repairs.

2016 – Certificates of Obligation

\$18,285,000, Mature 2036

Proceeds used for constructing, improving, extending, expanding upgrading and/or developing streets, bridges, sidewalks, intersections, traffic signalization and other traffic improvement projects and related utility and rail relocation costs, drainage improvements and purchasing necessary rights-of-way.

2016 – General Obligation Refunding Bonds

\$9,500,000, Mature 2029

Proceeds used for partial refunding of 2009 General Obligation Bonds.

2017 – Certificates of Obligation

\$33,900,000, Mature 2037

Proceeds used for constructing, improving, extending, expanding upgrading and/or developing streets, bridges, sidewalks, intersections, traffic signalization and other traffic improvement projects, related utility and rail relocation costs, drainage improvements and purchasing necessary rights-of-way, drainage improvement projects, public safety radios, and sanitation equipment.

2017 – General Obligation Refunding Bonds

\$17,780,000, Mature 2034

Proceeds used for partial refunding of 2012 Pass-Through Revenue & Limited Tax Bonds.

2019 – General Obligation Refunding Bonds

\$4,880,000, Mature 2023

Proceeds used for partial refunding of 2011 General Obligation Refunding Bonds.

2019 – Certificates of Obligation

\$17,820,000, Mature 2039

Proceeds used for constructing, improving, extending, expanding upgrading and/or developing streets, bridges, sidewalks, intersections, traffic signalization and other traffic improvement projects and related utility and rail relocation costs, and purchasing necessary rights-of-way.

2019 – Limited Tax Notes

\$1,210,000, Mature 2026

Proceeds used for solid waste and public safety equipment.

TAX SUPPORTED DEBT PURPOSES

2020 – General Obligation Refunding Bonds

\$685,000, Mature 2031

Proceeds used for partial refunding of 2012 Pass-Through Revenue & Limited Tax Bonds.

2020 – Certificates of Obligation

\$16,840,000, Mature 2040

Proceeds used for constructing, improving, extending, expanding upgrading and/or developing streets, bridges, sidewalks, intersections, traffic signalization and other traffic improvement projects and related utility and rail relocation costs, facility improvements, and purchasing necessary rights-of-way.

2020 – Certificates of Obligation

\$4,095,000, Mature 2040

Proceeds used for drainage improvements and purchasing necessary rights-of-way.

2020 – Limited Tax Notes

\$2,725,000, Mature 2027

Proceeds used for solid waste vehicles, street and signal heavy equipment, and parks equipment.

2021 – Certificates of Obligation

\$46,290,000, Mature 2041

Proceeds used for constructing, improving, extending, expanding upgrading and/or developing streets, bridges, sidewalks, intersections, traffic signalization and other traffic improvement projects and related utility and rail relocation costs, facility improvements, and purchasing necessary rights-of-way.

2021 – Certificates of Obligation

\$3,990,000, Mature 2041

Proceeds used for drainage improvements and purchasing necessary rights-of-way.

2021 – Limited Tax Notes

\$2,940,000, Mature 2028

Proceeds used for solid waste vehicles, street and signal heavy equipment, and parks equipment.

2022 – Certificates of Obligation

\$39,865,000 Mature 2042

Proceeds used for (i) constructing, improving, extending, expanding upgrading and/or developing streets, bridges, trails, sidewalks, intersections, traffic signalization and other traffic improvement projects including related infrastructure, and purchasing necessary rights-of-way, (ii) constructing, renovating, repairing, demolishing and equipping existing City buildings and facilities including HVAC repairs and replacements, the Lanier Center building repairs and the Parks Department Maintenance Building; (iii) designing, constructing and equipping an expansion to the existing City animal shelter; (iv) designing, constructing, improving, acquiring and equipping City public safety facilities including Fire Training Skills Pad, Simulation Shoot House and Fire Training Burn Props, and (v) acquisition of fire trucks.

2022 – Limited Tax Notes

\$2,575,000, Mature 2029

Proceeds used for solid waste vehicles, street and signal heavy equipment, and parks equipment.

2023A – Certificates of Obligation

\$41,340,000, Mature 2043

Proceeds used for (i) constructing, improving, extending, expanding upgrading and/or developing streets, roads, bridges, trails, sidewalks, intersections, traffic signalization and other traffic improvement projects and related utility and rail relocation costs, facility improvements, and purchasing necessary rights-of-way, (ii) constructing, renovating, repairing, demolishing and equipping existing City buildings and facilities, (iii) designing, constructing, improving, acquiring and equipping City park facilities, (iv) designing, constructing, improving, acquiring and equipping City public safety facilities, (v) acquisition of fire engines and mobile

TAX SUPPORTED DEBT PURPOSES

command vehicles, (vi) Neighborhood Planning Districts plans and related improvements, (vii) professional services including fiscal, engineering, architectural and legal fees and (viii) paying the costs of issuing the certificates.

2023B – Certificates of Obligation **\$38,360,000, Mature 2048**

Proceeds used for the purpose of (i) designing, constructing, improving, acquiring, extending, expanding, upgrading, developing, equipping and purchasing any necessary rights-of-way within City of Temple, Texas Reinvestment Zone Number One (“TIRZ #1”) including storm water, water and wastewater improvements including water line extension along Old Howard Road, wastewater line extension near the North Industrial Park and South Temple Transmission Line, streets and roads including Outer Loop section from Wendland Road to IH-35, (ii) professional services including fiscal, engineering, architectural and legal fees and (iii) paying the costs of issuing the certificates.

2023 – Limited Tax Notes **\$3,000,000, Mature 2030**

Proceeds used for solid waste vehicles, street and signal heavy equipment, and parks equipment.

2024 – Certificates of Obligation **\$94,200,000, Mature 2044**

Proceeds used for (i) constructing, improving, extending, expanding upgrading and/or developing streets, roads, bridges, trails, sidewalks, intersections, traffic signalization and other traffic improvement projects and related utility and rail relocation costs, facility improvements, and purchasing necessary rights-of-way, (ii) constructing, renovating, repairing, demolishing and equipping existing City buildings and facilities, (iii) designing, constructing, improving, acquiring and equipping City park facilities, (iv) designing, constructing, improving, acquiring and equipping City public safety facilities, (v) acquisition of fire engines and mobile command vehicles, (vi) Neighborhood Planning Districts plans and related improvements, (vii) professional services including fiscal, engineering, architectural and legal fees and (viii) paying the costs of issuing the certificates.

2024 – Limited Tax Notes **\$3,200,000, Mature 2031**

Proceeds used for solid waste vehicles, street and signal heavy equipment, and parks equipment.

SCHEDULE OF NOTES PAYABLE BY TYPE

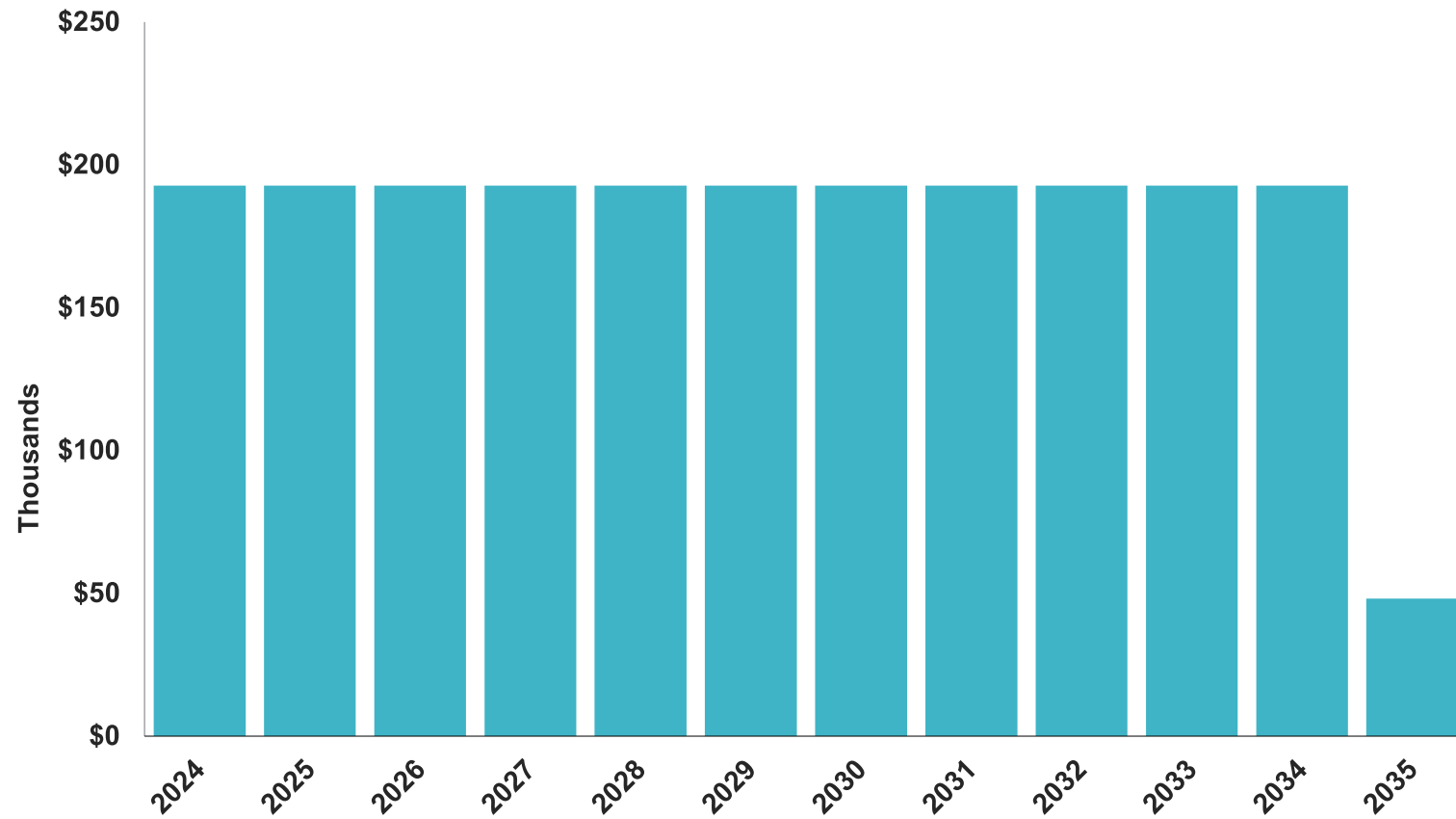
Description	Outstanding 9/30/2023	Principal		Outstanding 9/30/2024	Interest Payments
		Additions	Reduction		
Notes Payable					
Energy Program - 2020	\$ 1,330,853	\$ -	\$ 112,337	\$ 1,218,516	\$ 12,888
Energy Program-Hotel/Motel - 2020	717,917	-	60,599	657,318	6,952
	\$ 2,048,770	\$ -	\$ 172,936	\$ 1,875,834	\$ 19,840

NOTES PAYABLE BALANCE

<u>ISSUE</u>	<u>Principal Balance</u>
Energy Program - Issued \$1,715,313, Rate 1.00%, Date of Maturity 2034	\$ 1,330,853
Energy Program-Hotel/Motel - Issued \$925,310, Rate 1.00%, Date of Maturity 2034	<u>717,917</u>
NOTES OUTSTANDING 10/1/2023	2,048,770
Principal Retirements Through 9/30/2024	172,936
Principal Additions Through 9/30/2024	-
Total Notes Outstanding 9/30/2024	<u><u>\$ 2,221,706</u></u>

NOTES PAYABLE BALANCE

DEBT SERVICE REQUIREMENTS
PRINCIPAL & INTEREST



NOTES PAYABLE – AMORTIZATION SCHEDULE OF OUTSTANDING DEBT

	Energy Program 2020 (1.00%) \$1,330,853		Energy Program Hotel/Motel - 2020 (1.00%) \$717,917		Total Outstanding Principal Balance	Annual Requirements		
Due	Principal	Interest	Principal	Interest		Principal	Interest	Total P & I
2024	\$ 112,337	\$ 12,888	\$ 60,599	\$ 6,952	\$ 1,875,834	\$ 172,936	\$ 19,840	\$ 192,776
2025	113,464	11,761	61,207	6,344	1,701,163	174,671	18,105	192,776
2026	114,603	10,622	61,822	5,730	1,524,738	176,425	16,352	192,777
2027	115,753	9,471	62,442	5,109	1,346,543	178,195	14,580	192,775
2028	116,915	8,309	63,069	4,482	1,166,559	179,984	12,791	192,775
2029	118,089	7,136	63,702	3,849	984,768	181,791	10,985	192,776
2030	119,274	5,951	64,341	3,210	801,153	183,615	9,161	192,776
2031	120,471	4,753	64,987	2,564	615,695	185,458	7,317	192,775
2032	121,681	3,544	65,640	1,912	428,374	187,321	5,456	192,777
2033	122,902	2,323	66,298	1,253	239,174	189,200	3,576	192,776
2034	124,136	1,089	66,964	588	48,074	191,100	1,677	192,777
2035	31,228	78	16,846	42	-	48,074	120	48,194
	\$ 1,330,853	\$ 77,925	\$ 717,917	\$ 42,035		\$ 2,048,770	\$ 119,960	\$ 2,168,730

NOTES PAYABLE PURPOSES

Energy Program (2020)

\$1,715,313, Mature 2034

State Energy Conservation Office LoanSTAR Energy Program proceeds used to install energy efficient lighting, heating and cooling systems at various locations.

Energy Program - Hotel/Motel (2020)

\$925,310 Mature 2034

State Energy Conservation Office LoanSTAR Energy Program proceeds used to install energy efficient lighting, heating and cooling systems at various locations Hotel/Motel Tax Fund locations.

SCHEDULE OF LEASES BY TYPE

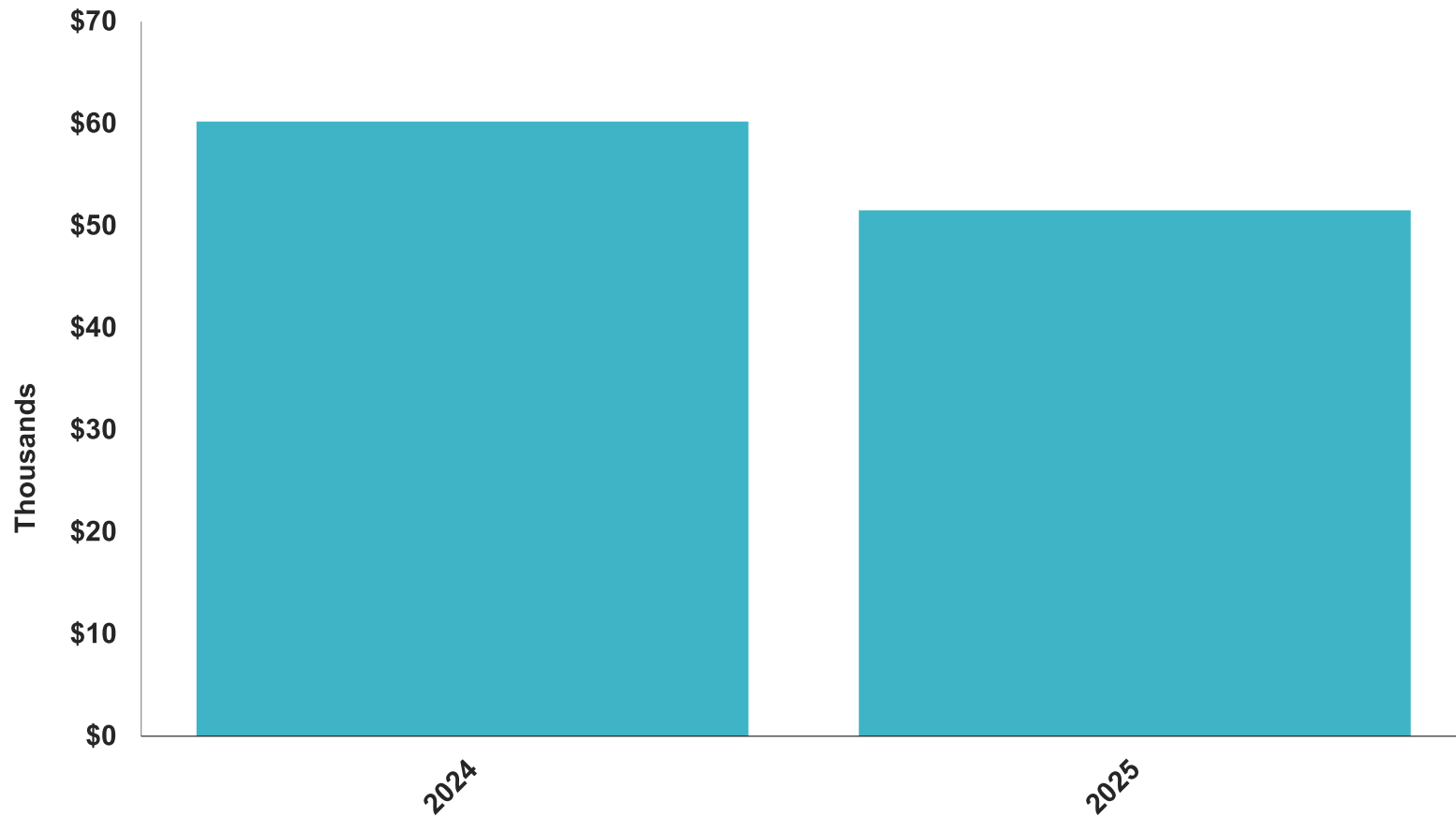
Description	Outstanding 9/30/2023	Principal		Outstanding 9/30/2024	Interest Payments
		Additions	Reduction		
Lease Liability					
Capital Lease - Police Equipment - 2019	\$ 8,594	\$ -	\$ 8,594	\$ -	\$ 85
Capital Lease - Copiers - 2021	93,671	-	46,110	47,561	2,254
Capital Lease - Hotel/Motel Copiers - 2021	6,099	-	3,002	3,097	147
	\$ 108,364	\$ -	\$ 57,706	\$ 50,658	\$ 2,486

LEASES PAYABLE BALANCE

<u>ISSUE</u>	<u>Principal Balance</u>
Lease - Police Equipment - Issued \$1,085,000, Rate 2.97%, Date of Maturity 2023	\$ 8,594
Lease - Copiers - Issued \$181,275, Rate 3.10%, Date of Maturity 2025	93,671
Lease - Hotel/Motel Copiers - Issued \$11,804, Rate 3.10%, Date of Maturity 2025	<u>6,099</u>
NOTES OUTSTANDING 10/1/2023	108,364
Principal Retirements Through 9/30/2024	(57,706)
Principal Additions Through 9/30/2024	-
Total Notes Outstanding 9/30/2024	<u><u>\$ 50,658</u></u>

LEASES PAYABLE BALANCE

DEBT SERVICE REQUIREMENTS
PRINCIPAL & INTEREST



LEASES - AMORTIZATION SCHEDULE OF OUTSTANDING DEBT

Due	Lease - Police Equipment - 2019 (2.97%) \$8,594		Lease - Copiers - 2021 (3.10%) \$93,671		Lease - Hotel/Motel Copiers - 2021 (3.10%) \$6,099		Total Outstanding Principal Balance	Annual Requirements		
	Principal	Interest	Principal	Interest	Principal	Interest		Principal	Interest	Total P & I
2024	\$ 8,594	\$ 85	\$ 46,110	\$ 2,254	\$ 3,002	\$ 147	\$ 50,658	\$ 57,706	\$ 2,486	\$ 60,192
2025	-	-	47,561	803	3,097	52	-	50,658	855	51,513
	\$ 8,594	\$ 85	\$ 93,671	\$ 3,057	\$ 6,099	\$ 199		\$ 108,364	\$ 3,341	\$ 111,705

LEASES PURPOSES

Capital Lease – Police Equipment (2019)

\$1,085,000, Mature 2023

Proceeds used to purchase an integrated digital police evidence management solution.

Capital Lease – Copiers (2021)

\$181,275, Mature 2025

Proceeds used to purchase copiers for various General Fund departments.

Capital Lease – Hotel/Motel Copiers (2021)

\$11,804, Mature 2025

Proceeds used to purchase copiers for various Hotel/Motel Tax Fund departments.

SCHEDULE OF WATER & WASTEWATER FUND DEBT BY TYPE

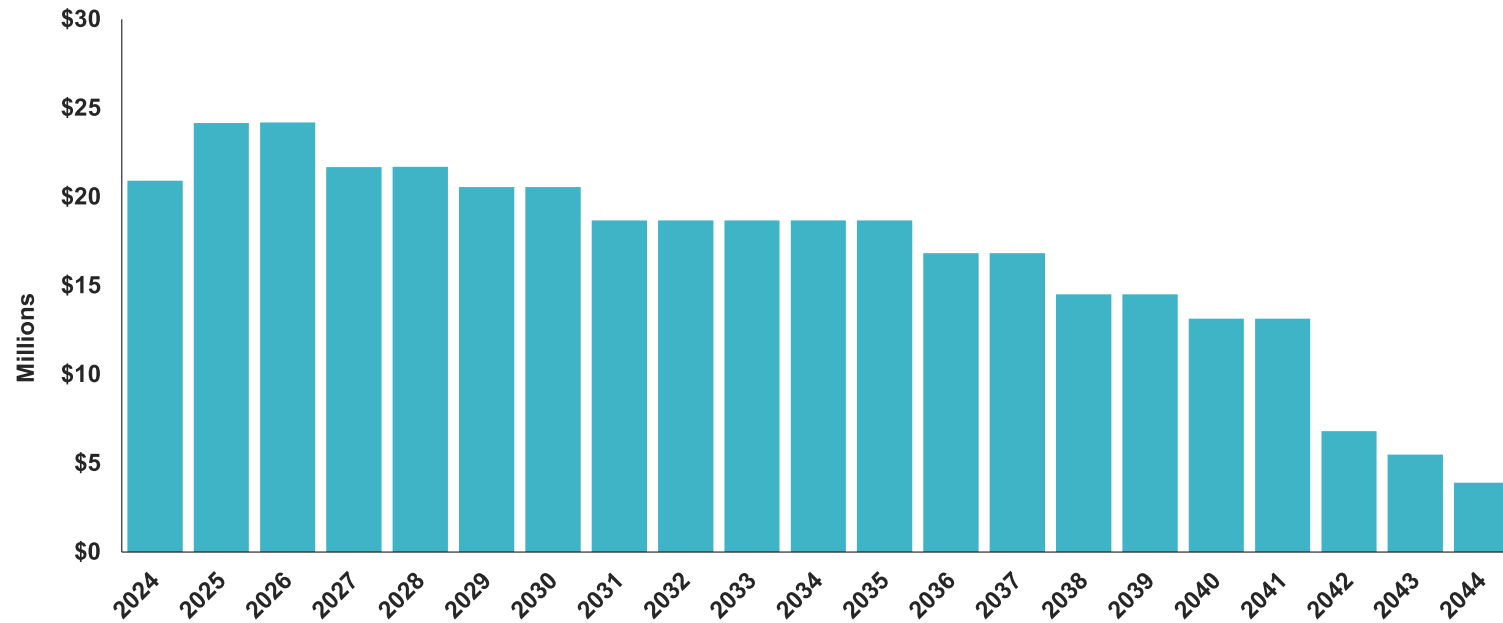
Description	Outstanding 9/30/2023	Principal		Outstanding 9/30/2024	Interest Payments
		Additions	Reduction		
General Obligations					
General Obligations Refunding Bonds, Series 2012	\$ 9,455,000	\$ -	\$ 3,020,000	\$ 6,435,000	\$ 344,050
General Obligations Refunding Bonds, Series 2014	1,840,000	-	900,000	940,000	83,000
General Obligations Refunding & Improvement Bonds, Series 2015	3,195,000	-	-	3,195,000	127,800
General Obligations Refunding Bonds, Series 2019	8,435,000	-	565,000	7,870,000	421,750
	<u>22,925,000</u>	<u>-</u>	<u>4,485,000</u>	<u>18,440,000</u>	<u>976,600</u>
Revenue Bonds					
Utility System Revenue Bonds, Taxable Series 2014	980,000	-	315,000	665,000	38,360
Utility System Revenue Bonds, Series 2015	6,190,000	-	1,045,000	5,145,000	281,700
Utility System Revenue Bonds, Series 2017	25,585,000	-	1,385,000	24,200,000	929,313
Utility System Revenue Bonds, Series 2019	17,715,000	-	825,000	16,890,000	542,894
Utility System Revenue Bonds, Series 2021	60,785,000	-	2,275,000	58,510,000	2,329,650
Utility System Revenue Bonds, Series 2021A	24,620,000	-	950,000	23,670,000	780,150
Utility System Revenue Refunding Bonds, Taxable Series 2021	22,355,000	-	335,000	22,020,000	500,065
Utility System Revenue Bonds, Series 2022	16,940,000	-	575,000	16,365,000	754,075
Utility System Revenue Bonds, Series 2023	21,000,000	-	1,050,000	19,950,000	525,000
Utility System Revenue Bonds, Series 2024	-	43,000,000	-	43,000,000	-
	<u>196,170,000</u>	<u>43,000,000</u>	<u>8,755,000</u>	<u>230,415,000</u>	<u>6,681,207</u>
Notes Payable					
Energy Loan, Series 2020	152,079	-	12,837	139,242	1,473
	<u>152,079</u>	<u>-</u>	<u>12,837</u>	<u>139,242</u>	<u>1,473</u>
Lease Liability					
Capital lease - Copiers, Series 2021	11,559	-	5,690	5,869	278
	<u>11,559</u>	<u>-</u>	<u>5,690</u>	<u>5,869</u>	<u>278</u>
	\$ 219,258,638	\$ 43,000,000	\$ 13,258,527	\$ 249,000,111	\$ 7,659,558

WATER & WASTEWATER FUND DEBT BALANCE

<u>ISSUE</u>	<u>Principal Balance</u>
2012 GO Refunding Series - Issued \$18,650,000 Rates 2.00% - 5.00%, Date of Maturity 2026	\$ 9,455,000
2014 Series, Taxable - Issued \$12,990,000 Rates 0.45% - 5.05%, Date of Maturity 2044	980,000
2014 GO Refunding Series - Issued \$6,600,000 Rates 2.00% - 5.00%, Date of Maturity 2025	1,840,000
2015 Series - Issued \$23,685,000 Rates 2.00% - 5.00%, Date of Maturity 2035	6,190,000
2015 GO Refunding & Improvement Series - Issued \$4,680,000 Rates 2.00% - 4.00%, Date of Maturity 2028	3,195,000
2017 Series - Issued \$35,000,000 Rates 3.00% - 5.00%, Date of Maturity 2037	25,585,000
2019 GO Refunding Series - Issued \$15,440,000 Rates 5.00%, Date of Maturity 2030	8,435,000
2019 Series - Issued \$22,000,000 Rates 4.00% - 5.00%, Date of Maturity 2039	17,715,000
2020 Energy Loan - Issued \$196,012 Rate 1.00%, Date of Maturity 2034	152,079
2021 Series - Issued \$68,145,000 Rates 3.00% - 5.00%, Date of Maturity 2041	60,785,000
2021A Series - Issued \$26,200,000 Rates 2.00% - 5.00%, Date of Maturity 2041	24,620,000
2021 Refunding Series, Taxable - Issued \$23,145,000 Rates 0.31% - 3.01%, Date of Maturity 2044	22,355,000
2021 Copier Lease - Issued 22,370 Rates 3.10%, Date of Maturity 2025	11,559
2022 Series - Issued \$17,695,000 Rates 4.00% - 5.00%, Date of Maturity 2042	16,940,000
2023 Series - Issued \$21,000,000 Rates 4.22%, Date of Maturity 2042	21,000,000
	<hr/>
DEBT OUTSTANDING 10/1/2023	219,258,638
Principal Retirements Through 9/30/2024	(13,258,527)
Principal Additions Through 9/30/2024	<u>43,000,000</u>
Total Debt Outstanding 9/30/2024	249,000,111
Sinking and Reserve Fund Balance as of 9/30/2024	<u>(4,469,333)</u>
NET BALANCE OF DEBT OUTSTANDING	<u>\$ 244,530,778</u>

WATER & WASTEWATER FUND DEBT BALANCE

**DEBT SERVICE REQUIREMENTS
PRINCIPAL & INTEREST**



WATER & WASTEWATER FUND – AMORTIZATION SCHEDULE OF OUTSTANDING DEBT

	2012 Series General Obligation Refunding Bonds (2.00% - 5.00%) \$9,455,000		2014 Series Utility System Revenue Bonds, Taxable (0.45% - 5.05%) \$980,000		2014 Series General Obligation Refunding Bonds (2.00% - 5.00%) \$1,840,000		2015 Series Utility System Revenue Bonds (2.00% - 5.00%) \$6,190,000	
Due	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 3,020,000	\$ 344,050	\$ 315,000	\$ 38,360	\$ 900,000	\$ 83,000	\$ 1,045,000	\$ 281,700
2025	3,170,000	193,050	325,000	26,547	940,000	47,000	1,085,000	239,900
2026	3,265,000	97,950	340,000	13,872	-	-	1,130,000	196,500
2027	-	-	-	-	-	-	1,185,000	140,000
2028	-	-	-	-	-	-	1,245,000	80,750
2029	-	-	-	-	-	-	-	18,500
2030	-	-	-	-	-	-	-	18,500
2031	-	-	-	-	-	-	-	18,500
2032	-	-	-	-	-	-	-	18,500
2033	-	-	-	-	-	-	-	18,500
2034	-	-	-	-	-	-	-	18,500
2035	-	-	-	-	-	-	500,000	18,500
2036	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-
	\$ 9,455,000	\$ 635,050	\$ 980,000	\$ 78,779	\$ 1,840,000	\$ 130,000	\$ 6,190,000	\$ 1,068,350

Continued

WATER & WASTEWATER FUND – AMORTIZATION SCHEDULE OF OUTSTANDING DEBT

Due	2015 Series General Obligation Refunding & Improvement Bonds (2.00% - 4.00%) \$3,195,000		2017 Series Utility System Revenue Bonds (3.00% - 5.00%) \$25,585,000		2019 Series General Obligation Refunding Bonds (5.00%) \$8,435,000		2019 Series Utility System Revenue Bonds (2.00% - 5.00%) \$17,715,000	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ -	\$ 127,800	\$ 1,385,000	\$ 929,313	\$ 565,000	\$ 421,750	\$ 825,000	\$ 542,894
2025	-	127,800	1,455,000	860,063	605,000	393,500	865,000	501,644
2026	1,025,000	127,800	1,525,000	787,313	640,000	363,250	905,000	458,394
2027	1,065,000	86,800	1,600,000	711,063	1,525,000	331,250	950,000	413,144
2028	1,105,000	44,200	1,680,000	631,063	1,610,000	255,000	1,000,000	365,644
2029	-	-	1,750,000	563,863	1,700,000	174,500	1,050,000	315,644
2030	-	-	1,820,000	493,863	1,790,000	89,500	1,105,000	263,144
2031	-	-	1,875,000	439,263	-	-	1,125,000	241,044
2032	-	-	1,930,000	383,013	-	-	1,145,000	218,544
2033	-	-	1,990,000	325,113	-	-	1,170,000	195,644
2034	-	-	2,045,000	265,413	-	-	1,195,000	172,244
2035	-	-	2,110,000	204,063	-	-	1,220,000	146,850
2036	-	-	2,175,000	138,125	-	-	1,245,000	119,400
2037	-	-	2,245,000	70,156	-	-	1,275,000	91,928
2038	-	-	-	-	-	-	1,305,000	62,700
2039	-	-	-	-	-	-	1,335,000	31,708
2040	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-
	\$ 3,195,000	\$ 514,400	\$ 25,585,000	\$ 6,801,681	\$ 8,435,000	\$ 2,028,750	\$ 17,715,000	\$ 4,140,570

Continued

WATER & WASTEWATER FUND – AMORTIZATION SCHEDULE OF OUTSTANDING DEBT

	2020 Energy Loan (1.00%) \$152,079		2021 Series Utility System Revenue Bonds (3.00% - 5.00%) \$60,785,000		2021A Series Utility System Revenue Bonds (3.00% - 5.00%) \$24,620,000		2021 Lease - Copiers (3.10%) \$11,559	
Due	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 12,837	\$ 1,473	\$ 2,275,000	\$ 2,329,650	\$ 950,000	\$ 780,150	\$ 5,690	\$ 278
2025	12,966	1,344	2,390,000	2,215,900	1,000,000	732,650	5,869	99
2026	13,096	1,214	2,505,000	2,096,400	1,050,000	682,650	-	-
2027	13,227	1,082	2,630,000	1,971,150	1,105,000	630,150	-	-
2028	13,360	950	2,765,000	1,839,650	1,160,000	574,900	-	-
2029	13,494	815	2,900,000	1,701,400	1,215,000	516,900	-	-
2030	13,630	680	3,045,000	1,556,400	1,275,000	456,150	-	-
2031	13,767	543	3,200,000	1,404,150	1,340,000	392,400	-	-
2032	13,905	405	3,330,000	1,276,150	1,395,000	338,800	-	-
2033	14,044	266	3,460,000	1,142,950	1,435,000	296,950	-	-
2034	14,185	125	3,600,000	1,004,550	1,480,000	253,900	-	-
2035	3,568	9	3,745,000	860,550	1,510,000	224,300	-	-
2036	-	-	3,855,000	748,200	1,540,000	194,100	-	-
2037	-	-	3,970,000	632,550	1,570,000	163,300	-	-
2038	-	-	4,090,000	513,450	1,600,000	131,900	-	-
2039	-	-	4,215,000	390,750	1,630,000	99,900	-	-
2040	-	-	4,340,000	264,300	1,665,000	67,300	-	-
2041	-	-	4,470,000	134,100	1,700,000	34,000	-	-
2042	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-
	\$ 152,079	\$ 8,906	\$ 60,785,000	\$ 22,082,250	\$ 24,620,000	\$ 6,570,400	\$ 11,559	\$ 377

Continued

WATER & WASTEWATER FUND – AMORTIZATION SCHEDULE OF OUTSTANDING DEBT

	2021 Series Utility System Revenue Refunding Bonds, Taxable (2.00% - 5.00%) \$22,355,000		2022 Series Utility System Revenue Bonds (4.00% - 5.00%) \$16,940,000		2023 Series Utility System Revenue Bonds (4.22%) \$21,000,000		2024 Series Utility System Revenue Bonds (4.22%) \$43,000,000	
Due	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 335,000	\$ 500,065	\$ 575,000	\$ 754,075	\$ 1,050,000	\$ 525,000	\$ -	\$ -
2025	340,000	497,619	605,000	725,325	1,050,000	525,000	1,075,000	2,150,000
2026	345,000	493,845	635,000	695,075	1,050,000	525,000	1,075,000	2,150,000
2027	700,000	489,431	665,000	663,325	1,050,000	525,000	1,075,000	2,150,000
2028	715,000	478,719	700,000	630,075	1,050,000	525,000	1,075,000	2,150,000
2029	2,035,000	466,636	725,000	602,075	1,050,000	525,000	1,075,000	2,150,000
2030	2,070,000	430,006	755,000	573,075	800,000	775,000	1,500,000	1,725,000
2031	2,110,000	390,469	795,000	535,325	950,000	625,000	1,600,000	1,625,000
2032	2,150,000	348,058	835,000	495,575	900,000	675,000	1,700,000	1,525,000
2033	2,195,000	301,403	875,000	453,825	950,000	625,000	2,000,000	1,225,000
2034	2,250,000	251,357	920,000	410,075	970,000	605,000	2,200,000	1,025,000
2035	1,800,000	197,807	955,000	373,275	980,000	595,000	2,450,000	775,000
2036	525,000	153,167	1,000,000	335,075	1,000,000	575,000	2,600,000	625,000
2037	540,000	139,517	1,035,000	295,075	1,030,000	545,000	2,700,000	525,000
2038	555,000	124,991	1,075,000	252,381	1,050,000	525,000	2,825,000	400,000
2039	570,000	108,951	1,125,000	206,694	1,070,000	505,000	2,850,000	375,000
2040	590,000	92,478	1,170,000	158,881	1,100,000	475,000	2,900,000	325,000
2041	605,000	75,427	1,220,000	109,156	1,200,000	375,000	3,000,000	225,000
2042	625,000	57,943	1,275,000	55,781	1,300,000	275,000	3,050,000	175,000
2043	640,000	39,130	-	-	1,400,000	175,000	3,100,000	125,000
2044	660,000	19,866	-	-	-	-	3,150,000	75,000
	\$ 22,355,000	\$ 5,656,885	\$ 16,940,000	\$ 8,324,144	\$ 21,000,000	\$ 10,500,000	\$ 43,000,000	\$ 21,500,000

Continued

WATER & WASTEWATER FUND – AMORTIZATION SCHEDULE OF OUTSTANDING DEBT

Due	Total Outstanding Bond Principal	Annual Requirements		
		Principal	Interest	Total P & I
2024	\$ 249,000,111	\$ 13,258,527	\$ 7,659,558	\$ 20,918,085
2025	234,076,276	14,923,835	9,237,441	24,161,276
2026	218,573,180	15,503,096	8,689,263	24,192,359
2027	205,009,953	13,563,227	8,112,395	21,675,622
2028	190,891,593	14,118,360	7,575,951	21,694,311
2029	177,378,099	13,513,494	7,035,333	20,548,827
2030	163,204,469	14,173,630	6,381,318	20,554,948
2031	150,195,702	13,008,767	5,671,694	18,680,461
2032	136,796,797	13,398,905	5,279,045	18,677,950
2033	122,707,753	14,089,044	4,584,651	18,673,695
2034	108,033,568	14,674,185	4,006,164	18,680,349
2035	92,760,000	15,273,568	3,395,354	18,668,922
2036	78,820,000	13,940,000	2,888,067	16,828,067
2037	64,455,000	14,365,000	2,462,526	16,827,526
2038	51,955,000	12,500,000	2,010,422	14,510,422
2039	39,160,000	12,795,000	1,718,003	14,513,003
2040	27,395,000	11,765,000	1,382,959	13,147,959
2041	15,200,000	12,195,000	952,683	13,147,683
2042	8,950,000	6,250,000	563,724	6,813,724
2043	3,810,000	5,140,000	339,130	5,479,130
2044	-	3,810,000	94,866	3,904,866
		\$ 262,258,638	\$ 90,040,542	\$ 352,299,180

WATER & WASTEWATER FUND DEBT PURPOSES

2012, General Obligation Refunding Bonds

\$18,650,000, Mature 2026

Proceeds used for partial refunding of the 2002 WW & SS Revenue Bonds and 2006 Utility System Revenue Bonds.

2014 Series, Taxable

\$12,990,000, Mature 2044

Proceeds used for the design and construction of the Treated Effluent Facilities for Panda Temple Power II, LLC.

2014, General Obligation Refunding Bonds

\$6,600,000, Mature 2025

Proceeds used for partial refunding of the 2006 Utility System Revenue Bonds and 2008 Utility System Revenue Bonds.

2015 Series

\$23,685,000, Mature 2035

Proceeds used for water line replacements, elevated storage tank rehabilitation, generators for water treatment plant, wastewater line replacements, lift station rehabilitation and sewerage system land acquisition and design.

2015, General Obligation Refunding & Improvement Bonds

\$4,680,000, Mature 2028

Proceeds used for partial refunding of the 2008 Utility System Revenue Bonds.

2017 Series

\$32,755,000, Mature 2037

Proceeds used for water line replacements, elevated storage tank rehabilitation, generators for water treatment plant, wastewater line replacements, lift station rehabilitation and sewerage system land acquisition and design.

2019, General Obligation Refunding Bonds

\$15,440,000, Mature 2030

Proceeds used for partial refunding of the 2010 Utility System Revenue Bonds and 2011 General Obligation Refunding Bonds.

2019 Series

\$20,750,000, Mature 2039

Proceeds used for water line replacements, elevated storage tank rehabilitation, generators for water treatment plant, wastewater line replacements, lift station rehabilitation and sewerage system land acquisition and design.

2020 Energy Program

\$196,012, Matures 2034

State Energy Conservation Officer LoanSTAR Energy Program proceeds used to install energy efficient lighting, heating, and cooling systems at various locations.

2021 Series

\$68,145,000 Mature 2041

Proceeds used for water treatment plant improvements, construction and rehabilitation of elevated storage tanks, water and wastewater line replacements and extensions, lift station rehabilitation and abandonment, sanitary sewer evaluation surveys and related improvements, and design for expansion of wastewater treatment plant.

2021A Series

\$26,445,000, Mature 2041

Proceeds used for water treatment plant improvements (including ground storage tanks and pump stations), elevated storage tank rehabilitation, water and wastewater line replacements, upgrades and extensions, sanitary sewer evaluation surveys and related improvements, and design for expansion of wastewater treatment plants.

2021 Capital Lease - Copiers

\$22,370, Mature 2025

Proceeds used to purchase copiers for various water and sewer fund departments.

2021 Series Refunding Bonds, Taxable

\$23,145,000, Mature 2044

Proceeds used for partial refunding of the 2014 Utility System Revenue Bonds, Taxable Series and 2015 Utility Revenue Bonds.

WATER & WASTEWATER FUND DEBT PURPOSES

2022 Series

\$17,695,000, Mature 2042

Proceeds used for water treatment plant improvements (including ground storage tanks and pump stations), elevated storage tank rehabilitation, water and wastewater line replacements, upgrades and extensions, sanitary sewer evaluation surveys and related improvements and metering infrastructure.

2023 Series

\$21,000,000, Mature 2043

Proceeds used for water treatment plant improvements (including ground storage tanks and pump stations), elevated storage tank rehabilitation, water and wastewater line replacements, upgrades and extensions, sanitary sewer evaluation surveys and related improvements and metering infrastructure.

2024 Series

\$43,000,000, Mature 2044

Proceeds used for water treatment plant improvements (including ground storage tanks and pump stations), elevated storage tank rehabilitation, water and wastewater line replacements, upgrades and extensions, sanitary sewer evaluation surveys and related improvements and metering infrastructure.

REINVESTMENT ZONE NO. 1 – SCHEDULE OF OUTSTANDING DEBT BY TYPE

Description	Outstanding 9/30/2023	Principal		Outstanding 9/30/2024	Interest Payments
		Additions	Reductions		
General Obligations					
General Obligation Refunding, Taxable Series 2020	\$ 16,105,000	\$ -	\$ 210,000	\$ 15,895,000	\$ 243,598
Certificates of Obligation					
Certificates of Obligation, Series 2013	1,385,000	-	1,385,000	-	43,282
Certificates of Obligation, Series 2022B	40,560,000	-	-	40,560,000	1,835,000
Certificates of Obligation, Taxable Series 2022C	12,145,000	-	-	12,145,000	575,225
Certificates of Obligation, Series 2023B	37,935,000	-	-	37,935,000	2,002,125
	<u>92,025,000</u>	<u>-</u>	<u>1,385,000</u>	<u>90,640,000</u>	<u>4,455,632</u>
Revenue Bonds					
TIRZ Revenue Bonds, Series 2018	21,680,000	-	1,005,000	20,675,000	1,084,000
TIRZ Revenue Bonds, Series 2021A	24,590,000	-	905,000	23,685,000	1,057,400
TIRZ Revenue Bonds, Taxable Series 2021B	18,325,000	-	845,000	17,480,000	479,313
	<u>64,595,000</u>	<u>-</u>	<u>2,755,000</u>	<u>61,840,000</u>	<u>2,620,713</u>
	<u>\$ 172,725,000</u>	<u>\$ -</u>	<u>\$ 4,350,000</u>	<u>\$ 168,375,000</u>	<u>\$ 7,319,943</u>

REINVESTMENT ZONE NO. 1 – TAX DATA & OUTSTANDING BOND BALANCE

Ad valorem taxes are levied on captured increments of growth in real property values in a designated zone. The tax revenues derived from this increment are to be used for public improvements within this designated zone. The entities and tax rates within the zone are as follows:

Temple I.S.D.*	\$1.22030
City of Temple	0.61300
Bell County	0.31600
Temple College	0.20440
Elm Creek Flood Control District	0.02870
Troy I.S.D.*	1.15790
Belton I.S.D.*	1.33710

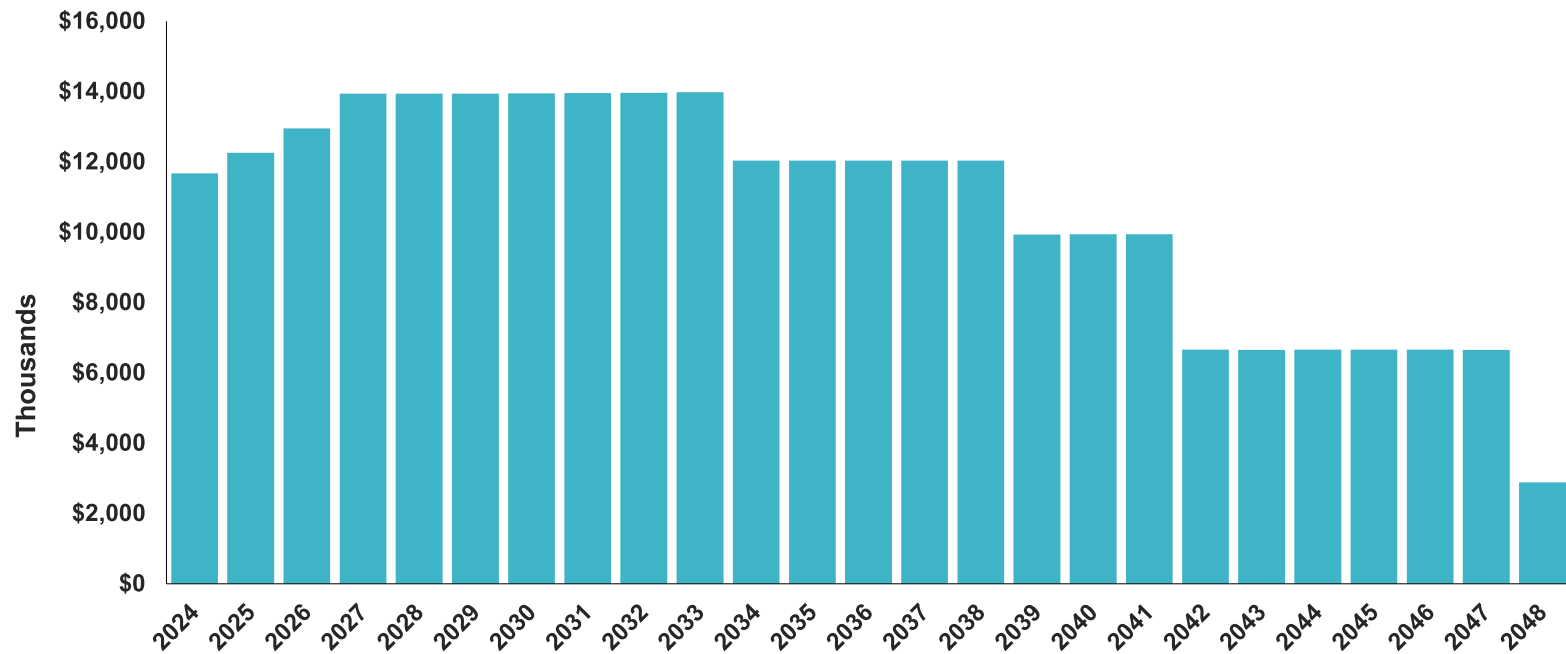
*Per Sec 311.03 (n) of the Texas Property Tax Code, the calculation of the tax levy for school districts is based upon the tax year 2005 I&S rate and the 2005 M&O rate if the 2005 rate is higher than the current M&O and I&S rate. The 2005 I&S and M&O rate for the following school districts were: Temple I.S.D. - \$1.6300, Troy I.S.D. - \$1.6725, Belton I.S.D. - \$1.7185.

BONDS OUTSTANDING:

2013 - Certificates of Obligation, Mature 2033	\$ 1,385,000
2018 - TIRZ Revenue Bonds, Mature 2038	21,680,000
2020 - General Obligation Refunding Bonds, Taxable Series, Mature 2033	16,105,000
2021A - TIRZ Revenue Bonds, Mature 2041	24,590,000
2021B - TIRZ Revenue Bonds, Taxable Series, Mature 2041	18,325,000
2022B - Certificates of Obligation, Mature 2047	40,560,000
2022C - Certificates of Obligation, Mature 2047	12,145,000
2023B - Certificates of Obligation, Mature 2048	<u>37,935,000</u>
BONDS OUTSTANDING 10/1/2023	172,725,000
Principal Retirements Through 9/30/2024	(4,350,000)
Principal Additions Through 9/30/2024	<u>-</u>
TOTAL BONDS OUTSTANDING 9/30/2024	168,375,000
Reserve Fund Balance as of 9/30/2024	<u>(5,383,388)</u>
NET BALANCE OF BONDS OUTSTANDING	<u>\$ 162,991,612</u>

REINVESTMENT ZONE NO. 1 – TAX DATA & OUTSTANDING BOND BALANCE

**DEBT SERVICE REQUIREMENTS
PRINCIPAL & INTEREST**



REINVESTMENT ZONE NO. 1 – AMORTIZATION SCHEDULE OF OUTSTANDING DEBT

	2013 Series Certificates of Obligation (2.00% - 4.125%) \$1,385,000		2018 Series TIRZ Revenue Bonds (3.00% - 5.00%) \$21,680,000		2020 Series General Obligation Refunding, Taxable Series (0.35% - 1.98%) \$16,105,000		2021A Series TIRZ Revenue Bonds (4.00% - 5.00%) \$24,590,000		2021B Series TIRZ Revenue Bonds, Taxable Series (0.75% - 3.25%) \$18,325,000	
Due	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 1,385,000	\$ 43,282	\$ 1,005,000	\$ 1,084,000	\$ 210,000	\$ 243,598	\$ 905,000	\$ 1,057,400	\$ 845,000	\$ 479,313
2025	-	-	1,055,000	1,033,750	1,650,000	241,960	950,000	1,012,150	850,000	470,863
2026	-	-	1,105,000	981,000	1,680,000	227,110	1,000,000	964,650	865,000	458,963
2027	-	-	1,165,000	925,750	1,705,000	208,966	1,050,000	914,650	875,000	445,555
2028	-	-	1,220,000	867,500	1,730,000	187,653	1,100,000	862,150	895,000	428,930
2029	-	-	1,280,000	806,500	1,750,000	162,914	1,160,000	807,150	910,000	410,583
2030	-	-	1,345,000	742,500	1,785,000	135,264	1,215,000	749,150	935,000	389,653
2031	-	-	1,415,000	675,250	1,820,000	105,276	1,275,000	688,400	955,000	367,213
2032	-	-	1,485,000	604,500	1,865,000	72,880	1,325,000	637,400	980,000	342,860
2033	-	-	1,560,000	530,250	1,910,000	37,818	1,380,000	584,400	1,005,000	316,890
2034	-	-	1,635,000	452,250	-	-	1,435,000	529,200	1,035,000	289,253
2035	-	-	1,720,000	370,500	-	-	1,495,000	471,800	1,065,000	259,755
2036	-	-	1,805,000	284,500	-	-	1,555,000	412,000	1,095,000	228,338
2037	-	-	1,895,000	194,250	-	-	1,615,000	349,800	1,130,000	195,488
2038	-	-	1,990,000	99,500	-	-	1,680,000	285,200	1,165,000	158,763
2039	-	-	-	-	-	-	1,745,000	218,000	1,200,000	120,900
2040	-	-	-	-	-	-	1,815,000	148,200	1,240,000	81,900
2041	-	-	-	-	-	-	1,890,000	75,600	1,280,000	41,600
2042	-	-	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-	-	-
	\$ 1,385,000	\$ 43,282	\$ 21,680,000	\$ 9,652,000	\$ 16,105,000	\$ 1,623,439	\$ 24,590,000	\$ 10,767,300	\$ 18,325,000	\$ 5,486,820

Continued

REINVESTMENT ZONE NO. 1 – AMORTIZATION SCHEDULE OF OUTSTANDING DEBT

Due	2022B Series Certificates of Obligation (4.00 - 5.00%) \$40,560,000		2022C Series Certificates of Obligation, Taxable Series (3.51 - 5.17%) \$12,145,000		2023B Series Certificates of Obligation (5.00%) \$37,935,000		Bond Principal Outstanding	Annual Requirements		
	Principal	Interest	Principal	Interest	Principal	Interest		Principal	Interest	Total P & I
2024	\$ -	\$ 1,835,000	\$ -	\$ 575,225	\$ -	\$ 2,002,125	\$ 168,375,000	\$ 4,350,000	\$ 7,319,943	\$ 11,669,943
2025	520,000	1,835,000	170,000	575,225	-	1,896,750	163,180,000	5,195,000	7,065,698	12,260,698
2026	1,060,000	1,809,000	335,000	569,258	-	1,896,750	157,135,000	6,045,000	6,906,731	12,951,731
2027	1,110,000	1,756,000	345,000	557,232	985,000	1,896,750	149,900,000	7,235,000	6,704,903	13,939,903
2028	1,165,000	1,700,500	360,000	544,502	1,035,000	1,847,500	142,395,000	7,505,000	6,438,735	13,943,735
2029	1,225,000	1,642,250	375,000	530,606	1,085,000	1,795,750	134,610,000	7,785,000	6,155,753	13,940,753
2030	1,285,000	1,581,000	390,000	515,756	1,140,000	1,741,500	126,515,000	8,095,000	5,856,823	13,951,823
2031	1,350,000	1,516,750	405,000	499,960	1,195,000	1,684,500	118,100,000	8,415,000	5,537,349	13,952,349
2032	1,420,000	1,449,250	420,000	483,154	1,255,000	1,624,750	109,350,000	8,750,000	5,214,794	13,964,794
2033	1,490,000	1,378,250	440,000	465,262	1,320,000	1,562,000	100,245,000	9,105,000	4,874,870	13,979,870
2034	1,565,000	1,303,750	460,000	446,034	1,385,000	1,496,000	92,730,000	7,515,000	4,516,487	12,031,487
2035	1,640,000	1,225,500	480,000	425,472	1,455,000	1,426,750	84,875,000	7,855,000	4,179,777	12,034,777
2036	1,725,000	1,143,500	500,000	403,440	1,530,000	1,354,000	76,665,000	8,210,000	3,825,778	12,035,778
2037	1,810,000	1,057,250	525,000	379,990	1,605,000	1,277,500	68,085,000	8,580,000	3,454,278	12,034,278
2038	1,900,000	966,750	550,000	355,156	1,685,000	1,197,250	59,115,000	8,970,000	3,062,619	12,032,619
2039	1,995,000	871,750	575,000	327,382	1,770,000	1,113,000	51,830,000	7,285,000	2,651,032	9,936,032
2040	2,095,000	772,000	605,000	298,344	1,860,000	1,024,500	44,215,000	7,615,000	2,324,944	9,939,944
2041	2,180,000	688,200	635,000	267,792	1,950,000	931,500	36,280,000	7,935,000	2,004,692	9,939,692
2042	2,265,000	601,000	670,000	235,724	2,050,000	834,000	31,295,000	4,985,000	1,670,724	6,655,724
2043	2,355,000	510,400	705,000	201,890	2,150,000	731,500	26,085,000	5,210,000	1,443,790	6,653,790
2044	2,450,000	416,200	740,000	165,440	2,260,000	624,000	20,635,000	5,450,000	1,205,640	6,655,640
2045	2,550,000	318,200	780,000	127,182	2,370,000	511,000	14,935,000	5,700,000	956,382	6,656,382
2046	2,650,000	216,200	820,000	86,856	2,490,000	392,500	8,975,000	5,960,000	695,556	6,655,556
2047	2,755,000	110,200	860,000	44,462	2,615,000	268,000	2,745,000	6,230,000	422,662	6,652,662
2048	-	-	-	-	2,745,000	137,250	-	2,745,000	137,250	2,882,250
	\$ 40,560,000	\$ 26,703,900	\$ 12,145,000	\$ 9,081,344	\$ 37,935,000	\$ 31,267,125		\$ 172,725,000	\$ 94,627,210	\$ 267,352,210

REINVESTMENT ZONE NO. 1 BOND PURPOSES

2013 – Certificates of Obligation

\$25,260,000, Mature 2033

Proceeds used for developing City master plans and constructing, improving, extending, expanding, upgrading and/or developing city streets, bridges, sidewalks, trails, parks, City airport, and a downtown plaza, including related water, wastewater and drainage improvements, signage, parking, lighting, landscaping, irrigation and purchasing any necessary rights-of-way, all within the boundaries of the City's Reinvestment Zone No. 1.

2018 – TIRZ Revenue Bonds

\$23,565,000, Mature 2038

Proceeds used for the purpose of (i) designing, constructing, improving, acquiring, extending, expanding, upgrading and developing roads with the Zone, or that benefit the Zone, including the Outer Loop Project, Downtown, the Industrial Park and the Temple Medical and Education District including purchase of any necessary rights-of-way, utilities, utility relocation, drainage, lighting, landscaping, irrigation, pedestrian facilities, signage and monumentation, traffic safety and operational improvements and other transportation related improvements, (ii) designing, constructing, improving, acquiring and developing the Santa Fe Plaza Infrastructure Project within the Zone including purchase of any necessary rights-of-way, parking facilities, utilities, pedestrian facilities, landscaping and traffic flow and operational improvements, (iii) designing, constructing, improving, acquiring and equipping the Draughon-Miller Regional Airport within the Zone including roadway improvements, utilities, headquarters, arrival/departure canopy, pilot amenities, passenger amenities, parking facilities, storm water and drainage improvements, taxiway and apron expansion, corporate hangar and other related airport improvements and (iv) paying the costs of issuing the Series 2018 Bonds.

2020 – General Obligation Refunding Bonds, Taxable

\$16,750,000, Mature 2033

Proceeds used for the partial refunding of the 2013 Certificates of Obligation.

2021A – TIRZ Revenue Bonds

\$25,455,000, Mature 2041

Proceeds used for the purpose of (a) designing, constructing, improving, acquiring, extending, expanding, upgrading, developing and equipping within reinvestment Zone Number One (i) streets and roads, including the Outer Loop Project, (ii) the sewer extension and drainage improvements for the Industrial Park, (iii) the Downtown City Center Project, (iv) the Draughon-Miller Regional Airport (v) the MLK Festival fields, (b) funding the Reserve Account for the Series 2021A Bonds and (c) paying the costs of issuing the Series 2021A Bonds.

2021B – TIRZ Revenue Bonds, Taxable

\$19,160,000, Mature 2041

Proceeds used for the purpose of (i) designing, acquiring and constructing two multi-story parking garages within the Zone and (ii) funding the Reserve Account for the Taxable Series 2021B Bonds and (iii) paying the costs of issuing the Taxable Series 2021B Bonds.

REINVESTMENT ZONE NO. 1 BOND PURPOSES

2022B – Certificates of Obligation

\$40,560,000, Mature 2047

Proceeds used for the purpose of (i) designing, constructing, improving, acquiring, extending, expanding, upgrading, developing, equipping and purchasing any necessary rights-of-way within City of Temple, Texas Reinvestment Zone Number One (“TIRZ #1”) including (a) storm water, water and wastewater improvements including 3MG elevated storage tank and related transmission line, McLane Pump Station and related transmission main, Range Road transmission line, Loop 363 transmission line and Southeast Temple Water Supply Projects including transmission lines, pump station and ground storage tank, (b) Draughon-Miller Regional Airport including taxiway extension, fixed base operator facility with customer service center, offices, lounges, parking facility, Airport Fire Fighting and Rescue facility and related utility improvements, (c) City Center Project which includes reconstruction of Central Avenue including storm water improvements, water improvements, wastewater improvements, pedestrian improvements, lighting and landscaping, (d) East/West Gateway for Temple on IH-35 including signage, art, landscaping and irrigation and (e) streets and roads including Lorraine Drive Roadway Extension with related stormwater, utilities, pedestrian improvements, lighting and landscaping; and (ii) professional services including fiscal, engineering, architectural and legal fees and other such costs incurred in connection therewith including the costs of issuing the Series 2022B Bonds.

2022C – Certificates of Obligations, Taxable

\$12,145,000, Mature 2047

Proceeds used for the purpose of (i) designing, constructing, improving, acquiring, extending, expanding, upgrading, developing, equipping and purchasing any necessary rights-of-way within City of Temple, Texas Reinvestment Zone Number One (“TIRZ #1”) including the Pepper Creek Wastewater Extension with equalization basin and upsizing the Pepper Creek trunk sewer along Kegley Road, and (ii) paying the cost of issuing the Series 2022C Bonds.

2023B – Certificates of Obligation

\$37,935,000, Mature 2048

Proceeds used for the purpose of (i) designing, constructing, improving, acquiring, extending, expanding, upgrading, developing, equipping and purchasing any necessary rights-of-way within City of Temple, Texas Reinvestment Zone Number One (“TIRZ #1”) including storm water, water and wastewater improvements including water line extension along Old Howard Road, wastewater line extension near the North Industrial Park and South Temple Transmission Line, streets and roads including Outer Loop section from Wendland Road to IH-35, (ii) professional services including fiscal, engineering, architectural and legal fees and (iii) paying the costs of issuing the Series 2023B Bonds

SUPPLEMENTAL SECTION



I. STATEMENT OF PURPOSE

The broad purpose of the following Fiscal and Budgetary Policy Statements is to enable the City to achieve and maintain a long-term stable and positive financial condition. The watchwords of the City's financial management include integrity, prudent stewardship, planning, accountability, full disclosure and communication.

The more specific purpose is to provide guidelines to the Director of Finance in planning and directing the City's day-to-day financial affairs and in developing recommendations to the City Manager and City Council.

The scope of these policies generally spans, among other issues, accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, cash and investment management, expenditure control, asset management, debt management, and planning concepts, in order to:

- A.** present fairly and with full disclosure the financial position and results of the financial operations of the City in conformity to generally accepted accounting principles (GAAP) and;
- B.** determine and demonstrate compliance with finance-related legal and contractual issues in accordance with provisions of the Texas Local Government Code and other pertinent legal documents and mandates.

The City Council will annually review and approve the Fiscal and Budgetary Policy Statements as part of the budget process.

II. OPERATING BUDGET

A. Preparation – Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The “operating budget” is the City's annual financial operating plan. The annual budget includes all of the operating departments of the general fund, proprietary fund, the debt service fund, special revenue funds, and capital project funds of the City. The budget

is prepared by the City Manager and Director of Finance with the cooperation of all City Departments, on a basis which is consistent with generally accepted accounting principles. In accordance with Article 12 of the City Charter, the City Manager must submit the budget to the City Council by filing with the City Secretary. The budget should be presented to the City Council on or before the 1st day of August each year.

1. Proposed Budget – A proposed budget shall be prepared by the City Manager with the participation of all the City's Department Heads within the provisions of the City Charter.

- a.** The budget shall include four basic segments for review and evaluation. These segments are: (1) revenues, (2) personnel costs, (3) operations and maintenance costs, and (4) capital and other (non-capital) project costs.
- b.** The budget review process shall include City Council participation in the development of each of the four segments of the proposed budget and public hearings to allow for citizen participation in the budget preparation.
- c.** The budget process shall span sufficient time to address policy and fiscal issues by the City Council.
- d.** A copy of the proposed budget shall be filed by the City Manager with the City Secretary when it is submitted to the City Council in accordance with the provisions of the City Charter.

2. Adoption – Upon the presentation by the City Manager of a proposed budget document to the City Council, the City Council shall call and publicize a public hearing. The City Council will subsequently adopt by Ordinance such budget, as it may have been amended, as the City's Annual Budget effective for the fiscal year beginning October 1st.

I. STATEMENT OF PURPOSE

The broad purpose of the following Fiscal and Budgetary Policy Statements is to enable the City to achieve and maintain a long-term stable and positive financial condition. The watchwords of the City's financial management include integrity, prudent stewardship, planning, accountability, full disclosure and communication.

The more specific purpose is to provide guidelines to the Director of Finance in planning and directing the City's day-to-day financial affairs and in developing recommendations to the City Manager and City Council.

The scope of these policies generally spans, among other issues, accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, cash and investment management, expenditure control, asset management, debt management, and planning concepts, in order to:

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II. OPERATING BUDGET

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is prepared by the City Manager and Director of Finance with the cooperation of all City Departments, on a basis which is consistent with generally accepted accounting principles. In accordance with Article 12 of the City Charter, the City Manager must submit the budget to the City Council by filing with the City Secretary. The budget should be presented to the City Council on or before the 1st day of August each year.

1. Proposed Budget – A proposed budget shall be prepared by the City Manager with the participation of all the City's Department Heads within the provisions of the City Charter.

- a.** The budget shall include four basic segments for review and evaluation. These segments are: (1) revenues, (2) personnel costs, (3) operations and maintenance costs, and (4) capital and other (non-capital) project costs.
- b.** The budget review process shall include City Council participation in the development of each of the four segments of the proposed budget and public hearings to allow for citizen participation in the budget preparation.
- c.** The budget process shall span sufficient time to address policy and fiscal issues by the City Council.
- d.** A copy of the proposed budget shall be filed by the City Manager with the City Secretary when it is submitted to the City Council in accordance with the provisions of the City Charter.

2. Adoption – Upon the presentation by the City Manager of a proposed budget document to the City Council, the City Council shall call and publicize a public hearing. The City Council will subsequently adopt by Ordinance such budget, as it may have been amended, as the City's Annual Budget effective for the fiscal year beginning October 1st.

B. Balanced Budget – The operating budget will be balanced with current revenues, which may include beginning fund balances less required reserves as established by City Council, greater than or equal to current expenditures/expenses.

C. Planning – The budget process will be coordinated so as to identify major policy issues for City Council consideration several months prior to the budget approval date. This will allow adequate time for appropriate decisions and analysis of financial impacts.

D. Reporting – Periodic financial reports will be prepared by the Director of Finance to enable the Department Managers to manage their budgets and to enable the Director of Finance to monitor and control the budget as authorized by the City Manager. Summary financial and budgetary reports will be presented by the Director of Finance to the City Council to understand the overall budget and financial status.

E. Control and Accountability – The Department Heads of each department will be solely responsible to insure that their department budgets will not exceed budgeted amounts. In addition, each Department Head will be solely responsible to achieve budgeted revenues that are generated by activities of that department. Failure to achieve budgetary control of their individual expenditure and revenue budgets will be evaluated and investigated by the City Manager.

F. Expenditure Requests – The Finance Department will evaluate expenditure requests from departments to ensure that the requests are in the amount and kind originally budgeted in those departments and that adequate funds are available to comply with individual expense request. The Director of Finance will make every effort to assist departments in obtaining purchases to accomplish the goals and objectives delineated in the budget information for each department set forth in the current yearly adopted budget.

G. Contingent Appropriation – The City Manager should establish an adequate contingent appropriation in each of the operating funds. Expenditures from this appropriation shall be made only in cases of emergency or an unforeseen/unusual need. A detailed account shall be recorded and reported. The transfer of this budget appropriation shall be under the control of the City Council. Any transfer of contingency must be expressly approved in advance by the City Council.

All transfers from the contingent appropriation will be evaluated using the following criteria:

1. Is the request of such an emergency nature that it must be made immediately?
2. Why was the item not budgeted in the normal budget process?
3. Why the transfer cannot be made within the division or department?

III. REVENUE POLICIES

A. Characteristics – The City Finance Department will strive for the following optimum characteristics in its revenue system:

1. **Simplicity** – The City, where possible and without sacrificing accuracy, will strive to keep the revenue system simple in order to reduce compliance costs for the taxpayer or service recipient. A corresponding decrease in the City’s cost of collection and a reduction in avoidance to pay should result.
2. **Certainty** – A knowledge and understanding of revenue sources increases the reliability of the revenue system. The City will understand its revenue sources and enact consistent collection policies to provide assurances that the revenue base will materialize according to budgets and plans.

3. Equity – The City shall make every effort to maintain equity in its revenue system structure; i.e., the City should seek to minimize or eliminate all forms of subsidization between entities, funds, services, utilities, and customer classes.

4. Revenue Adequacy – The City should require that there be a balance in the revenue system; i.e., the revenue base will have the characteristics of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay.

5. Administration – The benefits of a revenue source should exceed the cost of levying and collecting that revenue. The cost of collection should be reviewed annually for cost effectiveness as a part of the indirect cost of service analysis. Where appropriate, the City will use the administrative processes of State, Federal or Local Governmental collection agencies in order to reduce administrative cost.

6. Diversification and Stability – A diversified revenue system with a stable source of income shall be maintained. This will help avoid instabilities in two particular revenue sources due to factors such as fluctuations in the economy and variations in the weather.

B. Issues – The following considerations and issues will guide the City Finance Department in its revenue policies concerning specific sources of funds:

1. Cost/Benefit of Abatement – The City will use caution in the analysis of tax or fee incentives that are used to encourage development. Ideally, a cost/benefit (fiscal impact) and analysis should be performed as part of such caution.

2. Non-Recurring Revenues – One-time or non-recurring revenues should not be used to finance current ongoing operations. Non-recurring revenues should be used only for non-recurring

expenditures and not be used for budget balancing purposes.

3. Property Tax Revenues – All real and business personal property located within the City shall be valued at 100% of the fair market value for any given year based on the current appraisal supplied to the City by the Bell County Tax Appraisal District. Reappraisal and reassessment shall be done every third year.

Conservative budgeted revenue estimates result in a projected ninety-eight percent (98%) budgeted collection rate for current ad valorem taxes. Two percent (2%) of estimated current ad valorem taxes will be projected and used as the budget for delinquent ad valorem tax collections. The combined ad valorem tax collections budgeted each fiscal year will be no less than one hundred percent (100%) of the tax levy and should insure that ad valorem tax collection projections will not be over estimated.

The Finance Department will endeavor with the Tax Assessor Collector to collect ad valorem taxes in excess of ninety-seven percent (97%) of total ad valorem tax levy with a goal of one hundred percent (100%) collection of actual ad valorem taxes levied in each fiscal year.

All delinquent taxes shall be aggressively pursued each year by the Tax Assessor/Collector. Tax accounts delinquent greater than 90 days shall be submitted for collection each year to an attorney selected by the Bell County Tax Appraisal District. A penalty shall be assessed on all delinquent property taxes, which shall include all court costs, as well as an amount for compensation of the attorney as permitted by State law and in accordance with the attorney’s contract with the County. Annual performance criteria will be developed for the attorney and reported to the City Council.

4. Interest Income – Interest earned from investment of available monies, whether pooled or not, will be distributed to the funds in accordance with the equity balance of the fund from

which monies were provided to be invested.

5. User-Based Fees and Service Charges – For services associated with a user fee or charge, the direct and indirect costs of that service will be offset by a fee where possible. There will be an annual review by all Department Heads of fees and charges to ensure that fees provide adequate coverage of cost of services for their respective departments.

The City Council will determine how much of the cost of a service should be recovered by fees and charges.

6. Enterprise Fund Rates – The Director of Utilities will review rates annually, and the City Council will adopt rates that will generate revenues sufficient to cover operating expenses, meet the legal restrictions of all applicable bond covenants, and provide for an adequate level of working capital.

Additionally, enterprise activity rates and other legal funds of the City will include transfers to and receive credits from other funds as follows:

a. General and Administrative Charges – Administrative costs should be charged to all funds for services of general overhead, such as administration, finance, customer billing, personnel, data processing, engineering, and legal counsel, and other costs as appropriate. The charges will be determined by the Director of Finance through an indirect cost allocation following accepted practices and procedures not to exceed 10.5%.

b. Payment in-lieu-of costs – This transfer will be made in accordance with the following methods, not to exceed 5% of the total estimated operating revenues of the respective fund.

(1) In-lieu-of franchise fee. In-lieu-of franchise fee will be included as a part of the rate computation of gross sales

consistent with the franchise rates charged to investor owned utility franchises to operate within the City. Currently, the City levies a 5% franchise fee.

(2) Payment in-lieu-of ad valorem tax. Rates will be calculated so as to include a fee equal to the ad valorem taxes lost as a result of municipal ownership of the various utility and other enterprise activities owned by the City. Net book value will be used as a basis, barring absence of known market value and applied only to capital assets actually within the incorporated City limits.

7. Intergovernmental Revenues (Federal/State/Local) – All potential grants will be examined for matching requirements and the source of the matching requirements. These revenue sources will be expended only for intended purpose of grant aid. It must be clearly understood that operational requirements set up as a result of a grant or aid could be discontinued once the term and conditions of the project have terminated.

8. Revenue Monitoring – Revenues actually received will be compared to budgeted revenues by the Director of Finance and any variances considered to be material will be investigated. This process will be summarized in the appropriate budget report. The Director of Finance will report results of that investigation to the City Manager and City Council.

IV. EXPENDITURE POLICIES

A. Appropriations – The point of budgetary control is at the department level budget for all funds. When budget adjustments among Departments and/or funds are necessary, they will be made in accordance with the City Charter. Budget appropriation amendments at lower levels of control shall be made in accordance with the applicable administrative procedures.

B. Central Control – No recognized or significant salary or capital budgetary savings in any Department shall be spent by the Department Head without the prior authorization of the City Manager. This control will realize budget savings each year that will be recognized in the approved budget as “unexpended appropriations” or contingency “sweep” accounts. The City Manager is authorized, without further City Council action, to transfer appropriations within individual department budgets for each fund from line item to line item greater than \$5,000 provided that the total funds appropriated by the City Council for each individual department budget are neither increased nor decreased. The Director of Finance is authorized without further City Council action, to transfer appropriations within individual department budgets for each fund from line item to line item less than \$5,000 provided that the total funds appropriated by the City Council for each individual department budget are neither increased nor decreased.

C. Purchasing – All City purchases of goods or services will be made in accordance with the City’s current Purchasing Manual.

D. Prompt Payment – All invoices approved for payment by the proper City authorities shall be paid by the Finance Department within thirty (30) calendar days of receipt in accordance with the provisions of Article 601f, Section 2 of the State of Texas Civil Statutes.

The Director of Finance shall establish and maintain proper procedures which will enable the City to take advantage of all purchase discounts, when possible, except in the instance where payments can be reasonably and legally delayed in order to maximize the City’s investable cash.

E. Reporting – Quarterly reports will be presented by the Director of Finance in open Council meetings describing the financial and budgetary conditions of the City. Comparisons of actual to budget and

actual to prior year, appropriate ratios and graphs to fully disclose and present meaningful information will be used whenever possible.

V. CAPITAL BUDGET AND PROGRAM

A. Preparation – The City’s Capital Budget will include all capital project funds and all capital resources. The budget will be prepared annually and on a project basis. The Capital Budget will be prepared by the City Manager with the involvement of responsible departments.

B. Control – All capital project expenditures must be appropriated in the Capital Budget. The Finance Department must certify the availability of resources before any capital project contract is presented to the City Council for approval.

C. Program Planning – The Capital Budget will be taken from capital improvements plan for future years. The planning time frame for the capital improvements project plan should normally be five years, but a minimum of at least three years. The replacement and maintenance for capital items should also be projected for the next ten (10) years. Future maintenance and operational costs will be considered so that these costs can be included in the operating budget.

D. Financing Programs – Where applicable, assessments, impact fees, pro rata charges, or other fees should be used to fund capital projects which have a primary benefit to specific, identifiable property owners.

Recognizing that long-term debt is usually a more expensive financing method, alternative-financing sources will be explored before debt is issued. When debt is issued, it will be used to acquire major assets with expected lives that equal or exceed the average life of the debt issue. The exceptions to this requirement are the

traditional costs of marketing and issuing the debt, capitalized labor for design and construction of capital projects, and small component parts which are attached to major equipment purchases.

E. Timing – The Financial Analyst will work with Department Heads during the budget preparation to schedule the timing of capital equipment purchases to insure funds availability. The final schedule of capital purchases will be given to Directors or Department Heads to assist them in timing purchase requests to the Purchasing Department.

F. Infrastructure Maintenance – The City recognizes the deferred maintenance increases future capital costs. Therefore, a portion of all individual funds with infrastructure should be budgeted each year to maintain the quality of the City’s infrastructure. Replacement schedules should be developed in order to anticipate the deterioration and obsolescence of infrastructure.

G. Reporting – Periodic financial reports will be prepared by the Director of Finance to enable the Department Heads to manage their capital budgets and to enable the Finance Department to monitor and control the capital budget as authorized by the City Manager.

VI. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

A. Accounting – The City Finance Department is solely responsible for the reporting of the financial affairs, both internally and externally. The Director of Finance is the City’s Chief Fiscal Officer and, through responsibility delegated to the Assistant Director of Finance, is responsible for establishing the Chart of Accounts and for properly recording financial transactions.

B. Auditing –

1. Qualifications of the Auditor – In conformance with the City’s Charter and according to the provisions of Texas Local

Government Code, Title 4, Chapter 103, the City will be audited annually by outside independent accountants (“auditor”). The auditor must be a CPA that can demonstrate that it has the breadth and depth of staff to conduct the City’s audit in accordance with generally accepted auditing standards and contractual requirements. The auditor must hold a license under Article 41a-1, Section 9, of the Civil Statutes of Texas, capable of demonstrating that it has sufficient staff which will enable it to conduct the City’s audit in accordance with generally accepted auditing standards as required by the City Charter and applicable state and federal laws. The auditor’s report on the City’s financial statement will be completed within 120 days of the City’s fiscal year end, and the auditor will jointly review the management letter with the City Council within 30 days of its receipt by the staff.

In conjunction with their review, the Director of Finance shall respond within 100 days in writing to the City Manager and City Council regarding the auditor’s Management Letter, addressing the issues contained therein. The City Council shall schedule its formal acceptance of the auditor’s report upon the resolution of any issues resulting from the joint review.

2. Responsibility of Auditor to City Council – The auditor is retained by and is accountable directly to the City Council and will have access to direct communication with the City Council if the City Staff is unresponsive to auditor recommendations or if the auditor considers such communication necessary to fulfill its legal and professional responsibilities.

C. Financial Reporting –

1. External Reporting – The City Finance Department shall prepare a written Comprehensive Annual Financial Report (ACFR) which shall be presented to the City’s auditor within

60 days of the City's fiscal year end. Accuracy and timeliness of the AFR is the responsibility of the City staff. The ACFR will be prepared in accordance with generally accepted accounting principles (GAAP). If City staffing limitations preclude such timely reporting, the Director of Finance will inform the City Council of the delay and the reasons therefore. Upon the completion and acceptance of the ACFR, the City's auditor shall present the audited ACFR to the City Council within 120 days of the City's fiscal year end.

2. Internal Reporting – The Finance Department will prepare internal financial reports, sufficient to plan, monitor, and control the City's financial affairs. Internal financial reporting objectives are addressed throughout these policies. As the Finance Department strives for excellence in financial reporting, the following Qualitative Characteristics of Accounting Information will be incorporated in all reports and policies that are prepared or implemented.

Definitions of Qualitative Characteristics of Accounting Information:

Bias – Bias in measurement is the tendency of a measure to fall more often on one side than the other of what it represents instead of being equally likely to fall on either side. Bias in accounting measures means a tendency to be consistently too high or too low. Financial reporting will strive to eliminate bias in accounting data.

Comparability – The quality of information that enables users to identify similarities in and differences between two sets of economic phenomena.

Completeness – The inclusion in reported information of everything material that is necessary for faithful representation.

Conservatism – A prudent reaction to uncertainty to try to insure that uncertainty and risks inherent in financial situations are adequately considered.

Consistency – Conformity from period to period with unchanging policies and procedures.

Feedback Value – The quality of information that enables users to confirm or correct prior expectations.

Materiality – The magnitude of an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would have been changed or influenced by the omission or misstatement.

Neutrality – Absence in reported information of bias intended to attain a predetermined result or to induce a particular mode of behavior.

Predictive Value – The quality of information that helps users to increase the likelihood of correctly forecasting the outcome of past or present events.

Relevance – The capacity of information to make a difference in a decision by helping users to form predictions about the outcomes of past, present, and future events or to confirm or correct prior expectations.

Reliability – The quality of information that assures that information is reasonably free from error and bias and faithfully represents what it purports to present.

Representational Faithfulness – Correspondence or agreement between a measure or description and the phenomenon that it purports to represent (sometimes called validity).

Timeliness – Having information available to a decision-maker before it loses its capacity to influence decisions.

Understandability – The quality of information that enables users to perceive its significance.

Verifiability – The ability through consensus among measurers to insure that information represents what it purports to represent or that the chosen method of measurement has been used without error or bias.

VII. ASSET MANAGEMENT

A. Investments – The Director of Finance shall promptly deposit all City funds with the City’s Depository Bank in accordance with the provisions of the current Bank Depository Agreement. The Director of Finance will then promptly invest all funds in any negotiable instrument that the Council has authorized under the provisions of the Public Funds Investment Act, and in accordance with the City Council approved Investment Policies.

B. Cash Management – The City’s cash flow will be managed to maximize the cash available to invest. Such cash management will entail the centralization of cash collections, where feasible, utility bills, building and related permits and licenses, and other collection offices as appropriate.

The Finance Department shall use the facsimile check-signing machine, bearing the signatures of the City Manager and Director of Finance.

The Director of Finance may transfer funds, via electronic transfer, through verbal or electronic instructions to the City’s Depository only for payment of any obligation of the City under the conditions applicable to the use of the facsimile machine. Payment

authorization shall be in accordance with the pay authorization criteria as defined in the current Bank Depository Agreement, approved by Council, stipulating the conditions and control procedures on such activity.

VIII. TREASURY

Cash/Treasury Management – Periodic review of each cash flow position will be performed to determine performance of cash management and investment policies. A detailed policy structure will be followed with respect to Cash/Treasury Management. The underlying theme will be that idle cash will be invested with the intent to 1) safeguard assets, 2) maintain liquidity, and 3) maximize return. Where legally permitted, pooling of investments will be done.

The City will adhere to the investments authorized through the Public Funds Investment Act and any amendments to such act and will additionally establish comprehensive Investment Policies and Guidelines. Such policies will clarify acceptable investment securities, brokers, terms, and other pertinent investment information.

IX. DEBT MANAGEMENT

A. Policy Statement – The City of Temple recognizes the primary purpose of capital facilities is to support provision of services to its residents. Using debt financing to meet the capital needs of the community must be evaluated according to two tests – efficiency and equity. The test of efficiency equates to the highest rate of return for a given investment of resources. The test of equity requires a determination of who should pay for the cost of capital improvements. In meeting the demand for additional capital facilities, the City will strive to balance the load between debt financing and “pay as you go” methods. The City realizes failure to meet the demands of growth may inhibit its continued economic viability, but also realizes that too much debt may have

detrimental effects. Through the rigorous testing of the need for additional debt financed facilities and the means by which the debt will be repaid, the City Director of Finance will strike an appropriate balance between service demands and the amount of debt.

B. Types of Debt –

1. General Obligation Bonds (GO's) – General obligation bonds will be used only to fund capital assets of the general government, are not to be used to fund operating needs of the City and are backed by the full faith and credit of the City as well as the ad valorem taxing authority of the City as prescribed by law. The term of a bond issue will not exceed the useful life of the asset(s) funded by the bond issue and will generally be limited to no more than twenty years. General obligation bonds must be authorized by a vote of the citizens of the City of Temple.

2. Revenue Bonds (RB's) – Revenue bonds will be issued to provide for the capital needs of any activities where the capital requirements are necessary for continuation or expansion of a service which produces a revenue and for which the asset may reasonably be expected to provide for a revenue stream to fund the debt service requirements. The term of the obligation may not exceed the useful life of the asset(s) to be funded by the bond issue and will generally be limited to no more than twenty years.

3. Certificates of Obligation, Contract Obligations, etc. (CO's) – Certificates of Obligations or Contract Obligations will be used in order to fund capital requirements which are not otherwise covered under either Revenue Bonds or General Obligation Bonds. Debt service for CO's may be either from general revenues or backed by a specific revenue stream or streams or by a combination of both. Generally CO's will be used to fund capital assets where full bond issues are not warranted as a result of cost of the asset(s) to be funded through the instrument. The term of

the obligations may not exceed the useful life of the asset(s) to be funded by the proceeds of the debt issue and will generally be limited to no more than twenty years.

4. Method of Sale – The Director of Finance will use a competitive bidding process in the sale of bonds unless the nature of the issue warrants a negotiated bid. In situations where a competitive bidding process is not elected, the Director of Finance will publicly present the reasons why, and the Director of Finance will participate with the financial advisor in the selection of the underwriter or direct purchaser.

C. Analysis of Financing Alternatives – Finance Staff will explore alternatives to the issuance of debt for capital acquisitions and construction projects. These alternatives will include, but are limited to: 1) grants-in-aid, 2) use of reserves/designations, 3) use of current revenues, 4) contributions from developers and others, 5) leases, and 6) impact fees.

D. Conditions for Using Debt – Debt financing of capital improvements and equipment will be done only when the following conditions exist:

- When non-continuous projects (those not requiring continuous annual appropriations) are desired;
- When it can be determined that future users will receive a benefit from the improvement;
- When it is necessary to provide basic services to residents and taxpayers (for example, purchase of water rights);
- When total debt, including that issued by overlapping governmental entities, does not constitute an unreasonable burden to the residents and taxpayers.

E. Federal Requirements – The City Finance Department will maintain procedures to comply with arbitrage rebate and other Federal requirements related to the issuance of bonds. The City Finance Department will maintain post-issuance compliance written procedures for bonds and financed projects. The City will monitor the use of proceeds and expenditures from the Construction/Project Fund for all bond issues. The City will retain various records with respect to each series of Bonds.

F. Sound Financing of Debt – When the City utilizes debt financing, it will ensure that the debt is soundly financed by:

- Conservatively projecting the revenue sources that will be used to pay the debt;
- Financing the improvement over a period not greater than the useful life of the improvement;
- Determining that the benefits of the improvement exceed the costs, including interest costs;
- Maintaining a debt service coverage ratio which ensures that combined debt service requirements will not exceed revenues pledged for the payment of debt; and
- Evaluating proposed debt against the target debt indicators.

G. Financing Methods – The City maintains the following policies in relation to methods of financing used to issue debt:

- An Ad Valorem tax rate of \$1.20 per \$100 of assessed value is the maximum municipal tax rate (by City Charter) that may be levied for all General Fund tax supported expenditures and debt service;
- Where possible, the City will use revenue or other self-supporting bonds in lieu of General Obligation Bonds;

- When appropriate, the City will issue non-obligation debt, for example, Industrial Development Revenue bonds, to promote community stability and economic growth; and
- Staff will maintain open communications with bond rating agencies about its financial condition and whenever possible, issue rated securities.

H. Elections – The Charter also regulates which securities may be issued only after a vote of the electors of the City and approved by a majority of those voting on the issue.

1. Election Required – Securities payable in whole or in part from Ad Valorem taxes of the City except issues such as tax increment securities, certificates of obligation, and contractual obligations.

2. Election Not Required –

- Short-term notes (12 months or less) issued in anticipation of the collection of taxes and other revenues.
- Securities issued for the acquisition of water rights or capital improvements for water treatment.
- Securities payable solely from revenue other than Ad Valorem taxes of the City.
- Refunding securities issued to refund and pay outstanding securities.
- Securities for any special or local improvement district, such as a Public Improvement District (PID).

- Tax increment securities payable from Ad Valorem tax revenue derived from increased valuation for assessment of taxable property within a plan of development or other similar area as defined by applicable State Statutes.
- Securities issued for the acquisition of equipment or facilities pursuant to a lease-purchase contract.

X. FINANCIAL CONDITIONS, RESERVES, AND STABILITY RATIOS

A. Operational Coverage – (No Operating Deficits) – The City’s Proprietary Utility fund will comply with all bond covenants and maintain an operational coverage of at least 125%, such that current operating revenues will exceed current operating expenses.

Deferrals, short-term loans, or one-time sources will be avoided as budget balancing techniques. Reserves will be used for emergencies or non-recurring expenditures, except when balances can be reduced because their levels exceed guideline minimums as stated in Paragraph B, following.

B. Fund Balance Policies – The City’s Fund Balance is the accumulated difference between assets and liabilities within governmental funds, and it allows the City to meet its contractual obligations, fund disaster or emergency costs, provide cash flow for timing purposes and fund non-recurring expenses appropriated by Council. This policy establishes limitations on the purposes for which Fund Balances can be used in accordance with Governmental Accounting Standards Board (GASB) Statement Number 54.

The City’s Fund Balance will report up to five components:

- 1. Non-spendable Fund Balance** – amounts that are not in a spendable form or are required to be maintained intact. Assets included in this category are prepaid items, inventory, and non-financial assets held for resale.

- 2. Restricted Fund Balance** – represents the portion of fund balance that is subject to legal restrictions, such as grants or hotel/motel tax and bond proceeds.

- 3. Committed Fund Balance** – describes the portion of fund balance that is constrained by limitations that the Council has imposed upon itself, and remains binding unless the Council removes the limitation.

- 4. Assigned Fund Balance** – is that portion of fund balance that reflects the City’s intended use of the resource and is established in a less formal method by the City for that designated purpose.

- 5. Unassigned Fund Balance** – represents funds that cannot be properly classified in one of the other four categories.

C. Operating Reserves/Fund Balances –

- 1.** The General Fund’s Unassigned Fund Balance should be at least 33% of the General Fund’s annual operating expenditures. This percentage is the equivalent of four months operational expenditures. The General Fund’s annual operating expenditures are defined as all personnel and operations expenditures less those related to the operation of the sanitation department, airport and golf course. Any expenditure funded with General Fund Balance is also excluded from this calculation.

- 2.** The General Fund’s Assigned for Technology Fund Balance is replenished each year at a level sufficient for the City’s technology needs based on a recommendation by Management.

- 3.** The General Fund’s Assigned for Capital Projects Fund Balance is adopted by Council with the acceptance of the fiscal year end financial statements. At the end of each fiscal year, any available fund balance that is not restricted or allocated to technology is added to the balance of the General Fund’s Assigned for Capital Projects Fund Balance.

4. The Enterprise Fund working capital should be maintained at 33% of total operating expenses or the equivalent of four months.

D. Liabilities and Receivables – Procedures will be followed to maximize discounts and reduce penalties offered by creditors. Current liabilities will be paid within 30 days of receiving the invoice. Accounts Receivable procedures will target collection for a maximum of 30 days from service. Receivables aging past 120 days will be sent to a collection agency. The Finance Director is authorized to write-off non-collectible accounts that are delinquent for more than 180 days, provided proper delinquency procedures have been followed. The Finance Director will make an annual report to the City Council of the status of delinquent write-offs of non-collectible accounts.

E. Capital and Debt Service Funds –

1. Monies in the Capital Projects Funds should be used within 24 months of receipt or within a reasonable time according to construction schedule. Balances will be used to generate interest income to offset construction cost. Any unused monies can be used to fund similar projects as outlined by bond covenants and remaining excess funds will be transferred to the Debt Service Fund, provided that this complies with the bond covenant.

Revenues in the Debt Service Fund are based on property tax revenues, interest earnings and transfers from other funds. Reserves in the Debt Service Fund are designed to provide funding between the date of issuance of new debt and the time that property tax levies are adjusted to reflect the additional debt. Reserve levels should not exceed one month of average annual debt service.

2. Revenue obligations will maintain debt coverage ratios as specified by the bond covenants.

F. Ratios/Trend Analysis – Ratios and significant balances will be incorporated into monthly, quarterly and financial reports. This information will provide users with meaningful data to identify major trends of the City’s finances through analytical procedures. We have selected the following ratios/balances as key indicators:

Fund Balance/Equity (FB/E):

Assets – liabilities

AL (acceptable level) \geq 33.0% of operations

Working Capital (CA-CL):

Current assets less current liabilities

AL \geq 33.0% of operations

Current Ratio (CA/CL):

Current assets divided by current liabilities

AL $>$ 1.00

Quick Ratio (Liquid CA/CL):

“Liquid” current assets divided by current liabilities

AL $>$ 1.00

Debt/Assessed Ad Valorem Taxes (D/AV):

Debt divided by assessed Ad Valorem value

AL $<$ 5

Debt Ratio - % (CL+LTL / TA) :

Current liabilities plus long term liabilities divided by total assets

AL $<$ 1.00

Enterprise Operational Operating Coverage (OR/OE):

Operating revenue divided by operating expense

AL $>$ 1.25

Our goal is to develop minimum/maximum levels for the ratios/balances above through analyzing City of Temple historical trends and anticipated future trends. We will also analyze/compare City of Temple to other municipalities to develop these acceptable levels.

XI. INTERNAL CONTROLS

A. Written Procedures – Wherever possible, written procedures will be established and maintained by the Director of Finance for all functions involving cash handling and/or accounting throughout the City. These procedures will embrace the general concepts of fiscal responsibility set forth in this policy statement.

B. Department Heads Responsibilities – Each Department Head is responsible to ensure that good internal controls are followed throughout their Department, that all Finance Department directives or internal controls are implemented, and that all independent auditor internal control recommendations are addressed.

XII. STAFFING AND TRAINING

A. Adequate Staffing – Staffing levels will be adequate for the fiscal functions of the City to operate effectively. Overtime shall be used only to address temporary or seasonal demands that require excessive hours. Workload allocation alternatives will be explored before adding staff.

B. Training – The City will support the continuing education efforts of all financial staff members including the investment in time and materials for maintaining a current perspective concerning financial issues. Staff will be held accountable for communicating, teaching, and sharing with other staff members all information and training materials acquired from seminars, conferences, and related education efforts.

C. Awards, Credentials, Recognition – The Finance Department will support efforts and involvement which result in meeting standards and receiving exemplary recitations on behalf of any of the City’s fiscal policies, practices, processes, products, or personnel. Staff certifications may include Certified Public Accountant, Management Accountant, Certified Internal Auditor, and Certified Cash Manager.

The Finance Department will strive to maintain a high level of excellence in its accounting policies and practices as it prepares the ACFR. The ACFR will be presented annually to the Governmental Finance Officers Association (GFOA) for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting. The Budget will also be submitted to the GFOA for evaluation and consideration of the Distinguished Budget Presentation Award.

The Public Funds Investment Act, Chapter 2256, Texas Government Code, as amended, (the “PFIA”) prescribes that each City is to adopt rules governing its investment practices and to define the authority of the investment officers. The following Investment Policy addresses the methods, procedures, and practices, which must be exercised to ensure effective and judicious fiscal management of the City’s funds.

The Director of Finance, the Assistant Director of Finance, the Treasury & Debt Division Director, designated Financial Analyst II and designated Senior Accountant are authorized as the Investment Officers of the City of Temple, Texas, and are responsible for all investment decisions and activities.

I. Scope

This policy applies to all investment activities of the City’s funds under its control, except those subject to other investment covenants, or excluded by contract. The Investment Policy will govern the activities of the Investment Officers and designated deputies in their management of all public funds covered by this Investment Policy.

To make effective use of the City’s resources, all funds shall be pooled for investment purposes, except for those funds required to be accounted for in other accounts as stipulated by applicable laws, bond covenants, contracts or City policy. The pooled funds will include, but are not limited to, the funds of the General Fund, Water & Wastewater, GO Interest & Sinking, Hotel/Motel, Capital Projects, Federal/State Grant, Drainage, and Tax Increment Funds. Bond Proceeds may be invested in separate portfolios. The Firemen’s Pension Fund, Deferred Compensation Plans, and any investments donated to the City for a particular purpose, or under terms of use specified by the donor, are outside the scope of this Investment Policy.

This policy also requires the formal adoption of an Investment Strategy that specifically addresses each of the City’s fund groups (See Attachment A).

II. Objectives

The primary objectives of the City investment activities, in order of priority, shall be:

A. Safety – Investments shall be undertaken in a manner that seeks to ensure the preservation of principal.

B. Liquidity – The City’s investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements, which might be reasonably anticipated.

C. Yield – The City’s investment strategy is conservative. Given this strategy, the benchmark used by the Director of Finance to determine whether market yields are being achieved shall be the average rolling 90-day T-bill rate. Weighted average yield to maturity shall be the portfolio performance standard. Return on investment is of least importance compared to the safety and liquidity objectives.

Each investment transaction shall seek to first ensure that principal losses are avoided, whether they are from issuer defaults or erosion of market value.

III. Delegation Of Authority

The Director of Finance may designate deputies to assist with the management of the investment portfolio, but only the City Council may designate Investment Officers.

The Investment Officers shall be responsible for all transactions, compliance with internal controls, and ensuring that all safekeeping, custodial, and collateral duties are in compliance with this Investment Policy and other applicable laws and regulations.

IV. Standard Of Care

Investments shall be made with judgment and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived. This investment principle shall be applied in the context of managing the overall investment portfolio.

The Investment Officers, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for an individual issuer's credit risk or market price changes, provided that deviations from expectations are reported in a timely manner to the City Manager, and appropriate action is taken to control adverse developments.

V. Ethics And Conflicts Of Interest

The Investment Officers and designated deputies shall refrain from any personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. An Investment Officer who has a personal business relationship with a business organization offering to engage in an investment transaction with the City shall file a statement with the Texas Ethics Commission and the City Council disclosing that personal business interest. A disclosure statement will also be filed if an Investment Officer is related within the second degree by affinity of consanguinity, as determined under Chapter 573, to an individual seeking to sell an investment to the City.

For the purpose of this section, an individual has a personal business relationship with a business organization if:

A. The individual owns 10 percent or more of the voting stock or shares of the business organization, or owns \$5,000 or more of the fair market value of the business organization;

B. Funds received by the individual from the business organization exceed 10 percent of the individual's gross income for the previous year; or

C. The individual has acquired from the business organization during the previous year investments with a book value of \$2,500 or more for the personal account of the individual.

VI. Accounting/Reporting

The Investment Officers shall, not less than quarterly, prepare and submit to the City Council a written report of investment transactions for all funds covered by this Investment Policy for the preceding reporting period. The report should:

A. Describe the investment position of the entity on the date of the report;

B. Be prepared and signed by the Investment Officers;

C. Contain a summary statement that states the beginning market values, ending market value and fully accrued interest for the reporting period;

D. State the book value and market value of each separately invested asset at the beginning and end of the reporting period by type of asset and fund type invested;

E. State the maturity date of each separately invested asset that has a maturity date;

F. State the compliance of the investment portfolio as it relates to the City's Investment Policy, the City's Investment Strategy, and the Public Funds Investment Act; and

G. The reports should be formally reviewed at least annually by an independent auditor and the results of that audit reported to the City Council by that auditor..

The method used to monitor the market value of acquired investments is to obtain market prices from a recognized entity independent from the original transaction.

The City will seek to control the risk of loss due to failure of an investment issuer by monitoring the ratings of portfolio positions to ensure compliance with the rating requirements imposed by the Public Funds Investment Act. Not less than quarterly, the Investment Officers will obtain from a reliable source the current credit rating for each held investment that has a PFIA-required minimum rating and will include this information in the quarterly report.

VII. Diversification

The City will diversify use of investment types and issuers to avoid incurring unreasonable risks inherent in over-investment in specific instruments, individual issuers, or maturities (when appropriate).

The investment portfolio shall not exceed the following guidelines without prior approval of the City Manager:

A. With the exception of U.S. Treasury securities and authorized pools, no more than 80% of the total investment portfolio will be invested in a single investment type.

B. Commercial paper shall not exceed more than 5% of the total investment portfolio.

C. With the exception of U.S. Treasury securities and authorized pools, no more than 40% of the total investment portfolio shall be invested with a single issuer.

D. The maximum maturity for each investment and the total portfolio will be timed to maturity to meet cash flow needs established by the cash flow analysis. The maximum maturity of any individual investment shall not exceed three (3) years.

E. The maximum dollar-weighted average maturity of the total investment portfolio is 270 days.

Maturity schedules shall be timed according to anticipated liquidity needs. Investments, from time to time, may be liquidated before maturity for cash-flow or portfolio restructuring purposes. To meet these disbursement schedules, market gains or losses may be required. Any losses for early maturity liquidation should be minimized, and they should be reported as such to the City Manager in a timely manner. Actual risk of default shall be minimized by adequate collateralization, where applicable. Market risk shall be minimized by diversification of investment type and maturity.

The Investment Officers shall routinely monitor the contents of the investment portfolio, the available markets and the relative values of competing instruments, and shall adjust the investment portfolio accordingly, keeping in mind the overall objectives of the investments.

VIII. Cash Flow Analysis

The Director of Finance monitors cash flows for all of the City's fund types. The purposes will be to determine liquidity needs and the available funds for investing.

IX. Authorized Investments

The following is a list of authorized investments:

A. Obligations issued, guaranteed, insured by, or backed by the full faith and credit of the United States or its agencies and instrumentalities (i.e. U.S. Treasury and Agency Issues), including

obligations of the Federal Home Loan Bank, the Federal Deposit Insurance Corporation, and U.S. Agency Letters of Credit.

B. Obligations issued, guaranteed, insured by, or backed by the State of Texas. Obligations issued by counties, cities, and other political subdivisions of the State of Texas that are rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent.

C. Deposits in Financial Institutions, which are guaranteed or insured by the Federal Deposit Insurance Corporation or its successor or the National Credit Union Share Insurance Fund or its successor and are secured in compliance with Section XII Collateralization Requirements and placed in compliance with the PFIA.

D. Fully collateralized repurchase agreements that have a defined termination date and are secured by cash or obligations of the United States or its agencies and instrumentalities. The securities purchased by the City must be pledged to the City, held in the City's account and deposited at the time the investment is made with the City's custodial bank. Repurchase agreements can only be placed through primary government securities dealers or financial institutions doing business in Texas.

E. Commercial paper with a stated maturity of 270 days or less from the date of issuance. Commercial paper must be rated not less than A-1 or P-1, or an equivalent, by at least two nationally recognized credit rating agencies or rated by one credit rating agency plus fully secured by an irrevocable letter of credit issued by a domestic bank.

F. Investment pools that are authorized by Council, invest only in investments approved by the Public Funds Investment Act, have an advisory board, and are continuously rated no lower than AAA or AAA-m or at an equivalent rating by at least one nationally

recognized rating agency. Investment pools must comply with all requirements of the Public Funds Investment Act and provide an offering circular, investment transaction confirmations, and monthly reports.

G. S.E.C. registered no-load money market mutual funds that comply with federal Securities and Exchange Commission Rule 2a-7 and the Public Funds Investment Act and are continuously rated no lower than AAA or at an equivalent rating by at least one nationally recognized rating agency.

An investment that requires a minimum rating under this Policy does not qualify as an authorized investment during the period the investment does not have the minimum rating. The Investment Officers will take all prudent measures that are consistent with this Policy to liquidate an investment that does not have the minimum rating. The Investment Officers will not be required to liquidate investments that were authorized investments at the time of purchase.

The Investment Officers are specifically prohibited from investing in:

- a.** Structured notes, investments with inverse-floaters, collateralized mortgage obligations, or any other form of derivatives;
- b.** Any investment not authorized by this policy or the Public Funds Investment Act;
- c.** Any investment pool in which the City would own more than 20% of the market value of the pool;
- d.** Highly sophisticated investments not freely conducted in the marketplace (e.g., derivatives); and
- e.** Any one mutual fund in which the City would own more than 10% of the total assets of the mutual fund.

The Investment Officers are also specifically prohibited from borrowing funds for the purpose of reinvesting the funds to leverage return.

X. Eligible Institutions

The following financial institutions are eligible for consideration for investment transactions by the Investment Officers:

- A.** State or national banks with a main or branch office in the State of Texas;
- B.** Savings banks with a main or branch office in the State of Texas;
- C.** State or federal credit unions with a main or branch office in the State of Texas;
- D.** Brokers approved and designated as primary dealers by the Federal Reserve Bank of New York;
- E.** Secondary or regional brokers who meet the following requirements:
 - 1.** Registered and in good standing with the Financial Industry Regulatory Authority (FINRA);
 - 2.** Maintain Texas State Registration;
 - 3.** Have net capital of \$1 million or more for Delivery Versus Payment investment transactions or net capital of \$50 million or more for Repurchase Agreement transactions; and
 - 4.** Have at least five (5) years of operation.
- F.** Local government investment pools, (i.e. Texpool, TexSTAR, etc.); and
- G.** S.E.C. registered money market mutual funds.

A written copy of the City’s Investment Policy shall be presented to any local government investment pool offering to engage in an investment transaction with the City. The qualified representative of the business organization (e.g. local government investment pool or discretionary investment management firm) shall execute an Investment Policy Certification substantially to the effect that the business organization or has:

- A.** Received and reviewed the City’s Investment Policy; and
- B.** Agrees to comply with the requirements of the Public Funds Investment Act.

A list of individual qualified broker/dealers authorized to engage in investment transactions with the City shall, at least annually, be reviewed, revised, and adopted by the City Council. (See Attachment B)

All broker/dealers will have on file Trading Authorization Agreements with the City.

XI. Investment Purchases/ Trades

The City will purchase investments on an “as needed” basis only. The City will determine investment requirements based on cash flow analysis and current cash positions. The City will create a competitive environment to evaluate available options best suited for the City’s requirements.

Investment selections and term will be determined in accordance with, (1) safety of principal, (2) cash flow needs, (3) investment type as a percentage of total investment portfolio, and (4) yield.

Brokers/dealers are not encouraged to contact the City on currently available securities that the broker/dealers believe are items of interest to the City.

The Treasury & Debt Division Director will obtain investment alternatives and get approval from an Investment Officer prior to making any investment decision. After the decision is made, execution will be on a competitive basis. All security purchases and trades conducted through the City will be settled with the City's third-party custodial bank using Delivery versus Payment (DVP).

The Director of Finance, Assistant Director of Finance, Treasury & Debt Division Director, designated Financial Analyst II, designated Senior Accountants, City Manager, and City Secretary are the only individuals authorized to wire funds for the City. Dual authorization shall be used for all non-repetitive wire transfers.

The City's Investment Officer must approve any substitution of securities on repurchase agreements. The City will only enter repurchase agreements under the terms of the Master Repurchase Agreement or similar format.

XII. Collateralization Requirements

Consistent with the requirements of the Public Funds Collateral Act, Chapter 2257, Texas Government Code, as amended, the City will require full collateralization of all non-insured deposits with depository institutions. To anticipate market changes and provide a level of security, the collateralization level for marketable securities pledges will be a combined market value of at least 102% of principal and accrued interest on the ledger deposits less the amount insured by the Federal Deposit Insurance Corporation. Securities pledged as collateral shall be held in the City's account by an independent third-party with whom the City has a current custodial agreement. A clearly marked evidence of pledge must be supplied to the City for retention. The City must approve any release and/or substitution of collateral before such action is taken. Collateral shall be reviewed at least monthly to assure that the market value of the securities pledged equals or exceeds the required amount. When Federal

Home Loan Bank Letters of Credit are pledged as collateral, the value of the Letter of Credit shall be at least 100% of principal and accrued interest of the deposit less the amount insured by the Federal Deposit Insurance Corporation. Deposit specific Federal Home Loan Bank Letters of Credit should extend at least three (3) business days beyond the maturity date of the deposit.

Obligations authorized by the Public Funds Collateral Act are acceptable for collateralization purposes. The City reserves the right, in its sole discretion, to accept or reject any form of insurance or collateralization pledged towards deposits.

All financial institutions pledging securities as collateral shall be required to sign a collateralization agreement with the City. The agreement shall define the City's rights to the collateral in case of default, bankruptcy, or closing and shall establish a perfected security interest in compliance with Federal and State regulations, including:

- The agreement must be in writing;
- The agreement must be executed by the financial institution and the City contemporaneously with the deposit;
- The agreement must be approved by the Board of Directors or designated committee of the financial institution and a copy of the meeting minutes must be delivered to the City; and
- The agreement must be part of the financial institution's "official record" continuously since its execution.

Private insurance coverage is not an acceptable collateralization form.

XIII. Investment Training

The Investment Officers shall attend:

- A.** At least one training session to accumulate at least ten (10) hours of instruction relating to the Investment Officer's

responsibilities within 12 months after taking office or assuming duties.

B. Investment training sessions not less than once in a two-year period that begins on the first day of the City’s fiscal year and consists of the two consecutive fiscal years after that date and accumulate not less than eight (8) hours of instruction relating to investment responsibilities.

Training must include education in investment controls, security risks, strategy risks, market risks, diversification of the investment portfolio, and compliance with the Public Funds Investment Act.

All training shall be from an independent source on the list of approved training seminar sponsors. (See Attachment C)

XIV. Conclusion

The Investment Officers will adhere to the Investment Policy in all investment decisions of the City. All current investment activity, which does not comply with the above stated Policy, will be allowed to mature, and all future investment activity will be performed under the terms of this Policy.

In conjunction with the annual financial audit, a compliance audit will be performed on management controls and adherence to this Policy.

An annual review of the Investment Policy and Strategy will be conducted by the Director of Finance. The Investment Policy and Strategy, with any changes, will then be presented for the City Council to review and adopt. Formal adoption of the Investment Policy and Strategy will be documented in the minutes of the City Council meeting and the adopting ordinance.

INVESTMENT STRATEGY – Attachment A

The Investment Strategy of the City of Temple, Texas, is adopted to provide investment guidelines that will minimize the risk of loss of principal. To make effective use of the City’s resources, all monies shall be pooled into one fund, except for those monies required to be accounted for in other accounts as stipulated by applicable laws, bond covenants, contracts, or City policy. Investment priorities (in order of importance) are as follows:

A. Suitability – Any investment allowed by the Investment Policy is suitable. Maturity schedules shall be timed according to anticipated needs.

B. Safety of Principal – All investments should be of high quality with no perceived default risk.

C. Liquidity – Bank Deposits, local government investment pools and money market mutual funds shall provide daily liquidity. Fixed maturity investments shall provide liquidity as required by anticipated needs.

D. Marketability – Securities should have an active and efficient secondary market to enable the City to liquidate investments prior to the maturity for unanticipated cash requirements.

E. Diversification – The City will diversify use of security types, issuers, and maturities as per the Investment Policy.

F. Yield – The City’s investment strategy is conservative. The benchmark shall be the average rolling 90-day T-bill rate.

LIST OF AUTHORIZED BROKERS/DEALERS – Attachment B

A list of Broker/Dealers that are authorized to engage in investment transactions with the City shall, at least annually, be reviewed, revised, and adopted. The following Broker/Dealers are authorized for use by the Investment Officer:

Duncan Williams
 FTN Financial
 Hilltop Securities
 Great Pacific Securities
 MultiBank Securities, Inc.
 Rice Financial Products
 SAMCO
 Stifel
 Wells Fargo Securities

APPROVED TRAINING SEMINAR SPONSORS – Attachment C

All investment training shall be from an independent source approved by the City Council. The following sponsors are hereby approved:

- A.** Government Finance Officers Association (GFOA and GFOAT);
- B.** Texas Society of Certified Public Accountants (TSCPA);
- C.** Texas Municipal League (TML);
- D.** Government Treasurers' Organization of Texas (GTOT);
- E.** Sponsors approved by the TSCPA and GFOA, GFOAT, GTOT, to provide CPE credits; or
- F.** University of North Texas

ACFR – Annual Comprehensive Financial Report

AL – Acceptable level

AR – Accounts receivable

AP – Accounts payable

AVG – Average

BISD – Belton Independent School District

BRA – Brazos River Authority

CA – Current assets

CCN – Certificate of Convenience and Necessity

CDBG – Community Development Block Grant

CEG – Community Enhancement Grants

CIP – Capital Improvement Program

CL – Current liability

CO – Certificate of Obligation

CPA – Certified Public Accountant

CSI – Customer Service Inspector

DARE – Drug Abuse Resistance Education

DF WWTP – Doshier Farm Wastewater Treatment Plant

EMS – Emergency Medical Services

EST – Elevated storage tank

ETJ – Extra Territorial Jurisdiction

FOG – Fats, Oils & Grease

FIRM – Flood Insurance Rate Maps

FTE – Full-time equivalent

FY – Fiscal year

GAAP – Generally Accepted Accounting Principles

GFOA – Government Finance Officers Association

GIS – Geographic Information Systems

GO – General Obligation

GTOT – Government Treasurers’ Organization of Texas

HR – Human Resources

HVAC – Heating, ventilation & air conditioning

I&S FUND – Interest and Sinking Fund

ISO – Insurers Services Office

ITS – Information Technology Services

KTMPO – Killeen-Temple Metropolitan Planning Organization

LTN – Limited Tax Notes

M&O – Maintenance and operations

MCIP – Mobility Capital Improvement Program

MG – Million gallons

MGD – Million gallons per day

MRF – Material recovery facility

NFIP – National Flood Insurance Program

O&M – Operations and maintenance

OCU – Organized Crime Unit

OE – Operating expense

OPEB – Other post-retirement benefits

OR – Operating revenue

PARD – Parks and Recreation Department

PSA – Public service agency

RZ – Reinvestment Zone No. 1

SRTS – Safe Routes to School

TA – Transportation Alternatives

TBD – To be determined

T-B WWTP – Temple-Belton Wastewater Treatment Plant

TCEQ – Texas Commission on Environmental Quality

TEDC – Temple Economic Development Corporation

TIRZ – Tax Increment Reinvestment Zone

TISD – Temple Independent School District

TMED – Temple Medical and Education District

TML – Texas Municipal League

TPDES – Texas Pollution Discharge Elimination System

TSCPA – Texas Society of Certified Public Accountants

TxDOT – Texas Department of Transportation

UBO – Utility Business Office

UR – Utility Revenue

W&WW – Water and Wastewater

WWTP – Wastewater Treatment Plant

A**ACCOUNT**

A code comprised of numbers used to classify how specific dollar amounts come into the City or how they are spent.

ACCRUAL ACCOUNTING

A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred.

AD VALOREM TAX

A tax levied on the assessed value of real property (also known as “property taxes”).

AMORTIZATION

The process of paying money that is owed for something by making regular payments over a long period of time.

APPROPRIATION

A specific amount of money authorized by City Council to make expenditures and incur obligations for specific purposes, frequently used interchangeably with “expenditures”.

ASSESSED VALUATION

A value that is established for real and personal property for use as a basis for levying property taxes. Property values are established by the Bell County Appraisal District.

ASSESSMENT RATIO

The ratio at which the tax rate is applied to the tax base. The assessment ratio is currently set at 100% by State law.

AUDIT

A comprehensive examination as to the manner in which the government’s resources were actually utilized, concluding in a written report. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body’s appropriations. A performance audit consists of a review of how well the government met its stated goals.

B**BALANCE SHEET**

A financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

BALANCED BUDGET

A budget in which estimated revenues equal estimated expenditures. The City defines “balanced budget” as the operating budget balancing with current revenues, which may include beginning fund balances less required reserves as established by City Council, greater than or equal to current expenditures/expenses.

BOND

A written promise to pay a specific sum of money, called the face value or principal amount, at a specific date or dates in the future, called the maturity date, together with periodic interest at a specified rate.

BONDED DEBT

The portion of indebtedness represented by outstanding bonds.

BUDGET

A plan of financial operation specifying expenditures to be incurred for a given period to accomplish specific goals, and the proposed means of financing those goals.

BUDGET CALENDAR

The schedule of key dates or milestones that the City departments follow in preparation, adoption, and administration of the budget.

BUDGET DOCUMENT

The official plan showing how the City finances all of its services.

BUDGET MESSAGE

The opening section of the budget that provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the previous fiscal year, and recommendations of the City Manager. This section is also referred to as the City Manager’s transmittal letter.

BUDGET YEAR

From October 1st through September 30th, which is the same as the Fiscal Year.

BUDGETARY CONTROL

The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

C**CAPITAL ASSETS**

Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

CAPITAL EQUIPMENT

Equipment with a value in excess of \$5,000 and an expected life of more than two years.

CAPITAL EQUIPMENT BUDGET

The portion of the annual budget that appropriates money for the purchase of capital equipment. This is different from expenditures for salaries, utilities and office supplies. Examples include vehicles, furniture, machinery, building improvements, microcomputers, and special tools. The definition of capital varies according to the policy established by each jurisdiction. For the City of Temple, capital is defined as items with a value of at least \$5,000 and a useful life of more than two years.

CAPITAL IMPROVEMENT PROGRAM

A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years. This is the way major streets, bridges, municipal buildings, fire stations and central service facilities are repaired and built. In addition, debt financing distributes the burden of the cost of items with long life spans over more generations of users.

CAPITAL IMPROVEMENT PROGRAM BUDGET

The Capital Improvement Plan Budget is a separate budget from the operating budget. Items in the CIP are usually capital assets and construction projects designed to improve the value of the government assets.

CAPITAL LEASE

When a capital asset is leased and is balanced by a long-term liability. The amount of the asset and liability is equal to the present value of the future lease payments.

CAPITAL OUTLAY

Expenditures which result in the acquisition of or addition to capital assets.

CAPITAL PROJECTS FUND

A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.

CASH ACCOUNTING

A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

CASH MANAGEMENT

The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

Federal HUD entitlement funds to meet a variety of needs of low-income citizens including housing, infrastructure, equipment, facilities and public services.

CERTIFICATE OF OBLIGATION (CO)

Legal debt instruments used to finance capital improvement projects. Certificates of obligation are backed by the full faith and credit of the government entity and are fully payable from a property tax levy. Certificates of obligation differ from general obligation debt in that they are approved by the City Council and are not voter approved.

CERTIFIED TAX ROLL

A list of all-taxable properties, values and exemptions in the City. This roll is established by the Bell County Tax Appraisal District.

CHARACTER

The method of classifying expenditures. The three major characters used by the City are: personnel services – 1100 & 1200, operations – 2100 thru 2600 & 8000, and capital outlays – 6000.

CONTINGENCY

The appropriation of reserve funds for future allocation in the event specific budget allotments have expired and additional funds are needed.

CURRENT TAXES

Taxes that are levied and due within the ensuing fiscal year.

COMMITTEE ON UNIFORM SECURITIES IDENTIFICATION PROCEDURES (CUSIP)

A number used to identify investments or securities.

D**DEBT SERVICE**

The payment of principal and interest on borrowed funds.

DEBT SERVICE FUNDS

Used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DELINQUENT TAXES

Taxes remaining unpaid after January 31st.

DEPARTMENT

An administrative division of the City having management responsibility for an operation or a group of related operations within a functional area.

DEPARTMENT OF HOUSING & URBAN DEVELOPMENT (HUD)

Federal agency that provides block grant funds to meet needs of low-income citizens

DEPARTMENT OF HUMAN SERVICES (DHS)

State agency that provides services to meet needs of low-income clients.

DEPRECIATION

The decrease in value of physical assets due to use and the passage of time.

E**ENCUMBRANCE**

A commitment of funds against an appropriation. It may be in the form of a purchase order or a contract.

ENTERPRISE FUND

A fund used to account for operations financed and operated in a manner similar to private business enterprises in that they are self-supported by user fees. These funds use full accrual accounting.

ESTIMATED REVENUE

The amount of revenue expected to be collected during the year.

EXPENDABLE TRUST FUND

These funds are used to account for assets held by the City in a trustee capacity or as an agent for individual, private organizations, other governments, and/or other funds. They are accounted for in essentially the same manner as governmental funds.

EXPENDITURE

The incurring of liability, the payment of cash, or the transfer of property for the purpose of acquiring an asset or service or settling a loss.

EXPENSE

A charge incurred in an accounting period, whether actually paid in that accounting period or not.

F**FISCAL YEAR**

October 1st through September 30th of each year.

FRANCHISE FEE

A fee paid by public service businesses for use of City streets, alleys and property in providing their services to the citizens of a community. Services requiring franchises include electricity, telephone, natural gas, taxicabs, ambulances, and cable television.

FULL FAITH AND CREDIT

A pledge of the general taxing power of the City to repay debt obligations. This term is typically used to reference general obligation bonds.

FULL-TIME EQUIVALENT (FTE)

A quantifiable unit of measure utilized to convert hours worked by part-time, seasonal or temporary employees into hours worked by full-time employees. Full-time employees work 2080 hours annually. A part-time employee working 1040 hours annually represents a .5 FTE.

FUND

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein. Funds are usually established to account for activities of a certain type.

FUND BALANCE

The excess of assets over liabilities for governmental funds.

G**GENERAL FUND**

The general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

GENERAL LEDGER

A file that contains a listing of the various accounts necessary to show the financial position and results of City operations.

GENERAL OBLIGATION BONDS

Bonds that finance a variety of public projects such as streets, buildings, and capital improvements. The repayment of these bonds is usually made from the General Fund. They are backed by the full faith and credit of the City. Voter approved

GENERAL OBLIGATION DEBT (GO)

The supported bonded debt, which is backed by the full faith and credit of the City.

GOAL

A long-term, attainable target for an organization—its vision of the future.

GOVERNMENTAL FUND

Referring to the General Fund, all Special Revenue Funds and the Debt Service Fund.

GRANT

Contributions or gifts of cash or other assets from another government to be used for a specific purpose, activity, or facility.

H**HELP CENTER**

(Health, Education, Leadership, Progress) – Provides emergency help for utility bills, rent deposits, and food. The HELP Center also screens clients through a computer network.

HOME-HUD HOUSING PROGRAM

A federal program to meet the housing needs of low-income households through rehabilitation for homeowners and rental units, new housing construction, and through rental assistance.

I**INTEREST AND SINKING FUND (I&S FUND)**

Also referred to as Debt Service Fund.

INCOME

Funds available for expenditures during a fiscal year.

INFRASTRUCTURE

Substructure or underlying foundation of the City (e.g. streets, utility lines, water and wastewater facilities, etc.)

INTERFUND TRANSFERS

Amount transferred from one fund to another.

INTERGOVERNMENTAL REVENUE

Revenues received from another governmental entity, such as county, state or federal governments.

INTERNAL SERVICE FUND

Fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governments, on a cost reimbursement basis.

INVENTORY

A detailed listing of property currently held by the City.

L**LEACHATE**

A liquid that builds in the landfill. A leachate collection system removes the liquid from the landfill and disposes through the sewer system.

LEVY

To impose taxes, special assessments, or service charges for the support of City activities.

LIMITED TAX NOTE FUNDING (LTN)

LTNs are typically a direct obligation issued on a pledge of the general taxing power for the payment of the debt and has a seven-year maximum maturity. LTNs do not require voter approval as a prerequisite to issuance.

LINE-ITEM BUDGET

A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately along with the dollar amount budgeted for each specified category.

LONG-TERM DEBT

Any unmatured debt that is not a fund liability with a maturity of more than one year.

M**MODIFIED ACCRUAL ACCOUNTING**

A basis of accounting in which revenues are recorded when collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, and, expenditures are recognized when the related liability is incurred.

N**NON-OPERATING EXPENDITURES**

The costs of government services which are not directly attributable to a specific City program or operation. An example includes debt service obligations.

NON-OPERATING REVENUES

The incomes received by the government that are not directly attributable to providing a service. An example is interest on investments.

O**OBJECTIVES**

A specific, measurable, and observable result of an organization's activity that advances the organization toward a goal.

OPERATING BUDGET

A financial plan that presents proposed expenditures for the fiscal year and estimates of revenue to finance them.

OPERATING TRANSFERS

Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

P**PERFORMANCE BUDGET**

A budget that focuses upon activities rather than line items. Workload and unit cost data are involved to gauge the efficiency of services. Typical data that is analyzed includes miles of streets paved per year, cost of paved streets per mile, tons of garbage collected per employee hour, and cost per employee hour of garbage collection.

POLICY

A plan, course of action, or guiding principle, designed to set parameters for decisions and actions.

PROGRAM BUDGET

A budget that focuses upon the goals and objectives of the City rather than how it is organized and how it spends its money.

PROPERTY TAX

Taxes that are levied on both real and personal property according to the Property's valuation and tax rate.

PROPRIETARY FUND

Used for business-like activities, typically operates on an accrual basis.

R**RECONCILIATION**

A detailed analysis of changes in actual revenue or expenditure balances within a fund.

REQUISITION

A written request from a department to the purchasing office for specific goods or services. This action precedes the authorization of a purchase order.

RESERVE

An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

RETAINED EARNINGS

The accumulated earnings of an Enterprise or Internal Service Fund which have been retained in the fund and which are not reserved for any specific purpose.

REVENUE

All money received by a government other than expense refunds, capital contributions, and residual equity transfers.

REVENUE BOND

Bonds whose principal and interest are payable exclusively from user fees.

RISK MANAGEMENT – An organized effort to protect the City's assets against loss, utilizing the most economical methods.

S**SOURCE OF REVENUE**

Revenues are classified according to their source or point of origin..

SPECIAL REVENUE FUNDS

Funds used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specific purposes.

T**TAX BASE**

The total value of all real and personal property in the City as of January 1st of each year, as certified by the Appraisal Review Board.

TAX LEVY

The total amount of taxes imposed by the City on taxable property, as determined by the Bell County Tax Appraisal District.

TAX RATE

The tax rate is set by Council and is made up of two components; debt service and operations rates.

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY (TCEQ)

State regulatory agency for environmental quality control. TCEQ replaced Texas Natural Resource Conservation Commission - TNRCC.

U**UNENCUMBERED FUND BALANCE**

For budget purposes, the unencumbered fund balance is the amount of undesignated balance of a fund, which is available for allocation.

UTILITY REVENUE BONDS (UR BONDS)

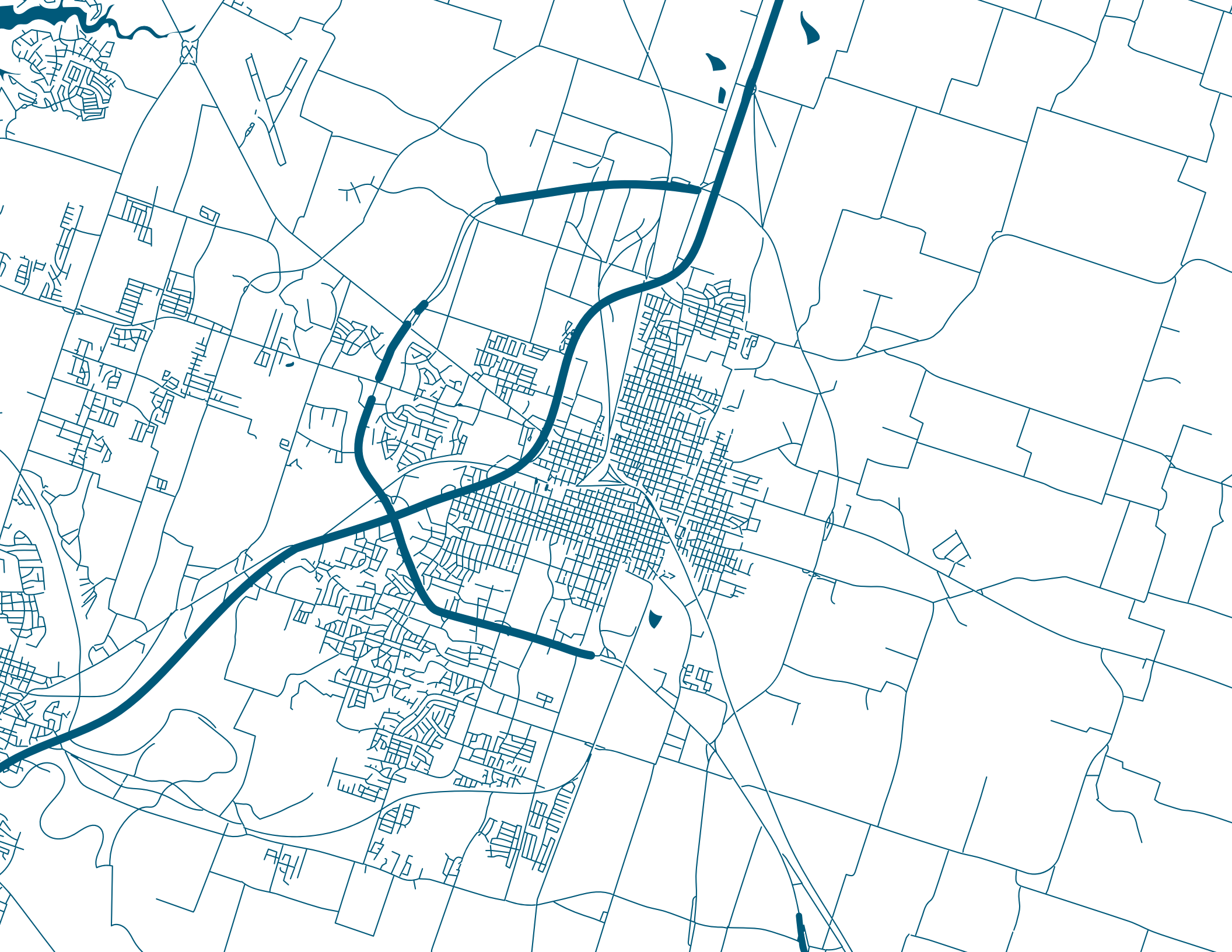
Bonds that constitute special obligations of the City secured solely by a lien on a pledge of the net revenues of the water and sewer system.

V**VOUCHER**

A document showing that a transaction has occurred.

W**WORKING CAPITAL**

The amount of an entity's current assets minus the amount of its current liabilities.





CITY OF
TEMPLE

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