

City of Woodway 2023-2024 Fiscal Year Budget



Final Version - 11/21/2023



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INTRODUCTION



CITY OF WOODWAY
FY 2023-2024 ANNUAL BUDGET
AND PROGRAM OF SERVICES
AUGUST 28, 2023

This budget will raise more revenue from property taxes than last year's budget by an amount of \$155,912, which is a 2.35 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$165,269.

The members of the governing body voted on the budget as follows:

FOR: Amine Qourzal, Storey Cook, Janell Gilman, John W. Williams

AGAINST: David Russell, David Keyston

PRESENT and not voting: Gayle Avant

ABSENT: None

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

	<u>Adopted FY 2023-2024</u>	<u>Adopted FY 2022-2023</u>
Property Tax Rate:	\$0.373701/100	\$0.417174/100
No-New-Revenue Tax Rate	\$0.373701/100	\$0.417174/100
No-New-Revenue M & O Tax Rate	\$0.354833/100	\$0.400203/100
Voter-Approval Tax Rate	\$0.423670/100	\$0.439648/100
Debt Rate	\$0.019109/100	\$0.021620/100

The total amount of outstanding municipal debt obligations secured by property taxes, including principal and interest, is \$37,233,975. This includes \$29,252,999 of outstanding municipal debt obligations considered self-supporting. Self-supporting debt is currently secured by water and wastewater revenues and special revenues. In an event that such amounts are insufficient to pay debt service, the City will be required to assess an ad valorem tax to pay such obligations.

Fiscal Year 2023-2024 Principal & Interest Requirements for Debt Service are:

Property Tax Supported Debt: \$347,725

Self-Supporting Debt: \$1,932,856



Adopting Ordinance 23-08

ORDINANCE 23-08

AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF WOODWAY, TEXAS, FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2023, AND ENDING ON SEPTEMBER 30, 2024; PROVIDING FOR A SAVINGS CLAUSE; DECLARING AN EFFECTIVE DATE; AND FINDING AND DETERMINING THAT THE MEETING AT WHICH THIS ORDINANCE IS ADOPTED WAS NOTICED AND HAS BEEN OPEN TO THE PUBLIC AS REQUIRED BY LAW.

WHEREAS, notice of a public hearing on the budget for the City of Woodway, Texas, for the fiscal year 2023-2024 was heretofore published at least fifteen (15) days in advance of said public hearing; and

WHEREAS, a public hearing on the said budget was duly held on the 28th day of August 2023, and all interested persons were given an opportunity to be heard for or against any item thereof;

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

SECTION 1: That the City Council hereby adopts and approves the revised proposed budget as filed with the City Secretary for the fiscal year beginning October 1, 2023, through September 30, 2024, and hereby appropriates the amounts as specified therein.

SECTION 2: That the City Manager shall cause copies of the budget to be filed with the City Secretary and the County Clerk of McLennan County.

SECTION 3: That all ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of the conflict only.

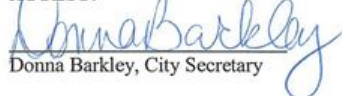
SECTION 4: That it is hereby officially found and determined that the meeting at which this Ordinance is adopted was noticed and has been open to the public as required by law.

PASSED AND APPROVED this the 28th day of August 2023.

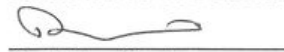
CITY OF WOODWAY, TEXAS


Amine Gourzal, Mayor

ATTEST:


Donna Barkley, City Secretary

APPROVED AS TO FORM & LEGALITY:


David Shaw, City Attorney

Adopting Ordinance 23-08 (continued)

CERTIFICATION OF SEPARATE VOTE:

The City Council voted separately and additionally to ratify the increase in property tax revenues reflected in the adopted FY2023/2024 budget by a vote of 7 AYES to 0 NAYS with 0 abstentions.

ATTEST:


City Secretary

Adopting Ordinance 23-09

ORDINANCE 23-09

AN ORDINANCE LEVYING TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF WOODWAY, TEXAS, FOR THE YEAR 2023

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WOODWAY, TEXAS:

SECTION 1: THAT there shall be levied and collected and hereby levied for the support of the municipal government of the City of Woodway, Texas, for year 2023 upon all taxable real and personal property within the corporate limits of the city subject to taxation, a rate of .373701 on each \$100.00 of assessed valuation of property.

Each one hundred dollar valuation, to wit:

For the purposes of maintenance and operations	.354592*
For the payment of principal and interest on the debt of this City	.019109

* .294592 general, .045000 capital street improvements, and .015000 long-term capital projects

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

SECTION 2: THAT all receipts appropriated by this Ordinance are hereby made to the above funds.

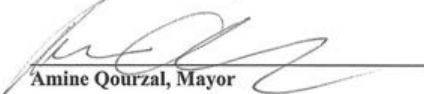
SECTION 3: THAT all 2023 ad valorem taxes shall be paid before February 1, 2024, and taxes not paid by that time shall be increased by such penalty and interest as provided by law.

SECTION 4: THAT this Ordinance shall be in full force and effective immediately upon passage by the City Council.

SECTION 5: THAT it is hereby officially found and determined that the meeting at which this Ordinance is passed was noticed and has been open to the public as required by law.

PASSED AND APPROVED this the 25th day of September 2023.

CITY OF WOODWAY, TEXAS


Amine Qourzal, Mayor

ATTEST:


Donna Barkley, City Secretary

Adopting Ordinance 23-09 (continued)

Ordinance 23-09
Page Two

APPROVED AS TO FORM & LEGALITY:



David Shaw, City Attorney



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Woodway
Texas**

For the Fiscal Year Beginning

October 01, 2022

Christopher P. Morill

Executive Director

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

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





Welcome to our Digital Budget Book

Dr. Shawn Oubre, City Manager

October 1, 2023

Dear Honorable Mayor, City Council Members,
and Citizens of The City of Woodway, Texas:

Re: Operating Budget for Fiscal Year 2023-2024

I am pleased to present the Fiscal Year (FY) 2023-2024 Operating Budget. This budget as presented is balanced (revenues plus fund balances are equal to expenses). This budget represents a process of input and review by employees, City Council, and citizens. It incorporates the priorities of the City Council as discussed during the Budget Workshops, discussions during Council Meetings, Public Hearings, and in accordance of the City of Woodway Mission Statement.

The 2023 City of Woodway Certified Property Values are \$1,839,909,737. The 2022 Certified Property Values were \$1,599,625,910. This is an increase of \$240,869,519 in appraisal value or 15 percent. This increase in appraised value reduced the tax rate according to Senate Bill 2 (86th Legislature Session).

The 2023-2024 FY Operating Budget contains four components: the General Fund Budget, the Utility Fund (water/sewer) Budget, the Sanitation Fund Budget and the Arboretum/Pavilion Fund Operations Budget. The General Fund Budget is \$12,268,948 which includes an ad-valorem (property tax) rate of 0.373701/\$100 levy. This rate is down from the previous year's rate of 0.417174/\$100 levy. The No-New-Revenue tax rate is 0.373701, and the Voter-Approval tax rate is 0.423670. The budgeted revenues for the General Fund are \$11,714,020 and the budgeted transfer from General fund balance is \$554,964. The Utility Fund budget is \$7,320,745 with budgeted revenues for the Utility Fund of \$7,320,745. The Sanitation Fund Budget is \$1,813,100 with budgeted revenues for the Sanitation Fund of \$1,813,100. Effective October 1, 2023, Carleen Bright Arboretum & Pavilion Operations will be recorded in a separate fund (previously recorded in the general fund) with a budget of \$885,757 with budgeted revenues of \$885,757.

In the various Governmental Capital Project Funds, the City Council continues to invest in infrastructure, operations, and quality of life projects. This fiscal year the City Council has allocated an additional \$250,000 for Ritchie Road improvements (previously allocating \$500,000) along with \$360,000 to add parking lots at Whitehall Park and the Arboretum; \$325,000 has been allocated to restripe Estates Dr and add a pedestrian and shared path way; \$100,000 has been allocated to Brookwood Drive drainage upgrades, \$150,000 has been allocated to add outdoor restrooms at the Arboretum; lastly, City Council has allocated \$400,000 for road micro-surfacing and \$175,000 to Woodway Parks Road Maintenance.

In the Utility Capital Projects Funds, Council has allocated \$400,000 to replace two-inch water lines with six-inch water lines in targeted areas in the City. They have also allocated \$520,000 to replace the Bosque well pump station tank and booster pump, \$83,000 for tank cleanings, \$192,000 for tank painting, and \$150,000 for water well repairs.

This budget follows the same practices of previous years with employee compensation. A five (5) percent cost of living adjustment has been calculated into the personnel expenditures as well as an additional two (2) percent increase for employees receiving an above standard evaluation and a four (4) percent increase for an employee whose rating is significantly above standards in their evaluation. Once an employee reaches the top of their pay range, and their



evaluation merits an increase, they will receive a “one-time” check in the value of their increase. They will remain at the same level in their pay range. Retention pay (or longevity pay), which compensates employees with two or more years of service with the City, will remain at \$7.50 per year of service per month. Certification/Education pay, which compensates employees with applicable certificates or degrees, will remain the same.

The City did not increase water or sewer rates for fiscal year 2023-2024; however, the City adjusted refuse rates effective October 1, 2023. This increase is due to an increase in operational costs from our third-party provider, Frontier Waste Solutions, impacted by inflation and fuel costs.

The City’s ad-valorem (property tax) rate of 0.373701/\$100 levy includes an Interest and Sinking rate of 0.019109. This will be used to pay back the \$6,025,000 outstanding certificate of obligation that was borrowed in 2021 to replace the Woodway Family Center with a new facility.

The City renewed its health, dental, and vision insurance with Blue Cross Blue Shield of Texas. The City negotiated the health insurance to a 9.7 percent increase and the dental insurance to a 5 percent increase. There was no increase to vision insurance rates. The City’s contributions to the employee’s dependent coverage increased to \$500/month compared to last year’s \$400/month. Not all employees receive this amount. It is contingent on the type of dependent coverage the employee chooses.

The City of Woodway has received the Distinguished Budget Presentation Award given by the Government Finance Officers Association for 28 consecutive years. This award is presented when the budget document is organized and presented in a way to be used as a fiscal policy manual, operations guide, financial plan, and communications device. Our Finance Department spent many hours of work and effort on this budget. Through their labors, the City was honored again with this prestigious award for fiscal year 2023.

A synopsis of major budget issues and an overview of projected revenues and proposed expenditures for each separate fund is provided in the Budget Overview section of the Digital Budget Book.

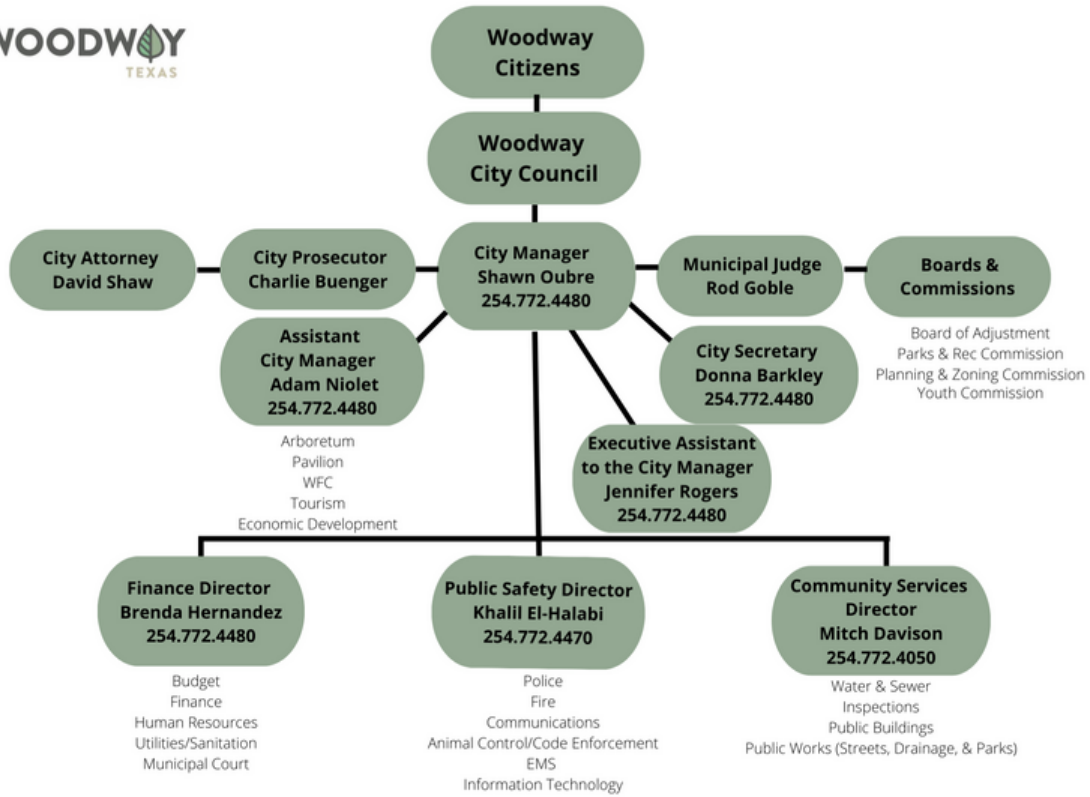
I want to express my appreciation to the Directors and department heads who worked to develop realistic plans through innovative and efficient use of resources, to deliver quality services to the citizens. My appreciation also goes to the Woodway City Council for their involvement and input which expressed the desires of their constituents. Their participation helped mold this into a better operating plan for 2023-2024.

I would be remiss if I did not congratulate our Finance Department for their contributions. The staff and employees look forward to another productive year.

Respectfully,

Shawn Oubre
City Manager

Organization Chart



Woodway City Council



**Amine Qourzal,
Mayor**
Ward 1, Place 2



**John Williams
Mayor Pro Tem**
Ward 2, Place 2



**David Russell,
Councilmember**
At Large



**Storey Cook,
Councilmember**
Ward 2, Place 1



**Gayle Avant,
Councilmember**
Ward 3, Place 1



**Janell Gilman,
Councilmember**
Ward 3, Place 2



**David Keyston,
Councilmember**
Ward 1, Place 1



Mission

As a high quality community of quiet neighborhoods and unique natural beauty, the City of Woodway is committed to being a leader among cities in delivering outstanding quality services to all of its citizens through innovative and efficient use of resources.

Strategies

We will achieve this through:

- providing the most responsive services possible by focusing on the citizen as the customer;
- recruiting, developing and retaining highly qualified staff;
- practicing a well established conservative fiscal policy;
- planning and providing for a strong infrastructure;
- maintaining highly effective equipment resources for delivery of services;
- remaining a "city of choice" by providing a model environment in which to live through enhancing and preserving the City's existing neighborhoods,
- unique beauty and quality of life;
- cooperating with local entities to promote strong industry in the region;
- supporting our school system by working with local districts to maintain our high quality of public education;
- continuing to place a high priority on public safety by providing superior police, fire and emergency services; and,
- fostering a healthy City economy through encouraging high quality residential and retail development.

Goals

We will respectively measure our achievement of the above by:

- high citizen satisfaction;
- improved employee productivity;
- strong fiscal health and favorable financial audits and bond ratings;
- on-going development of a capital improvement program (CIP) and
- subsequent successful bond elections;
- ability to continue to control costs;
- appreciation of existing property values and
- regional, state and national recognition for quality of life efforts;
- continued active involvement in successful regional economic development efforts;
- low crime and favorable property insurance ratings; and,
- growth in the City's property tax base and retail sales tax receipts.

City Profile



The City of Woodway is a political subdivision and municipal corporation of the State, duly organized and existing under the laws of Texas as set out in the City's Home Rule Charter. The City was incorporated in 1955, and adopted its Home Rule Charter in 1973. The City operates under a Council/Manager form of government with a City Council comprised of the Mayor and six Councilmembers. The Mayor and Mayor Pro-Term are elected from and by the City Council on an annual basis.

Woodway is a residential suburb of Waco, located in a wooded, rolling hill area adjacent to Waco's southwestern boundary and Lake Waco. Woodway is approximately bounded by U. S. Highway 84, Texas Highway 6, and Lake Waco. The 2020 census reflected a population of 9,383.

The City provides public safety (police and fire protection), street maintenance, water and sanitary sewer utilities, four recreational parks, an arboretum, a family center for youth sports, public improvement, planning and zoning, and general administrative services.

Public education in Woodway is provided by the Midway Independent School District and the Waco Independent School District. Higher education is provided in the county by Baylor University, McLennan County Community College, and Texas State Technical College. Combined enrollment of the three higher educational institutions is approximately 42,000.

Ten Largest Taxpayers

	Name of Taxpayer	Nature of Property
1	Lehigh White Cement Company	Cement Producer
2	Waco Medical Office Building LLC	Medical Facility
3	H. E. Butt Grocery Company	Supermarket
4	Round Rock Associates LLC	Hotel/Motel
5	Outlook at Bosque Ridge LLC	Electricity Distribution
6	Spring Waco LP	Hotel/Motel
7	Oncor Electric Delivery Company LLC	Electricity Distribution
8	Bill H. Berryhill, M.D.	Medical Facility
9	Grande Communications/Astound	Phone/Cable/Internet
10	6175 Waco Tx Hotel LLC	Hotel/Motel

2023-2024 Applicable Tax Rates

SALES OR USE TAX

State 6.25
 County 0.50
 City 1.50
 8.25%

HOTEL/MOTEL TAX

STATE 6.0%
 CITY 7.0%

PROPERTY TAXES - RATE/\$100 ASSESSED VALUE

	Taxing Jurisdiction	2021	2022	2023
1	City of Woodway	0.470000	0.417174	0.373701
2	Midway ISD	1.164300	1.124600	0.939200
3	McLennan County	0.425000	0.376355	0.329805
4	McLennan Community College	<u>0.149782</u>	<u>0.139074</u>	<u>0.128509</u>
5	Aggregate Tax Rate	2.209082	2.057203	1.771215

COMPARATIVE PROPERTY TAX RATES (RATE/\$100 ASSESSED VALUE)

	City	Population	2021 Tax Rate	2022 Tax Rate	2023 Tax Rate
1	City of Waco	138,486	0.767282	0.760000	0.755000
2	City of West	2,531	0.552472	0.520522	0.600000
3	City of Hewitt	16,026	0.540102	0.540102	0.546736
4	City of McGregor	5,321	0.546945	0.548028	0.543591
5	City of Lorena	1,785	0.533460	0.571145	0.537289
6	City of Robinson	12,443	0.507000	0.460000	0.442378
7	City of Woodway	9,383	0.470000	0.417174	0.373701
8	City of Lacy-Lakeview	6,988	0.352624	0.297547	0.331411
9	City of Bellmead	10,494	0.375187	0.323169	0.323169



Waterworks System

The City of Woodway waterworks system contains six (6) distinct hydropneumatic type pressure plants supplied by deep wells at each plant for a primary source of supply. In addition, the system includes a 4,290 meters distribution system and 7.58 million gallons of storage capacity. The system can produce 4.09 million gallons of water each day.

Monthly Water Rates

Residential/Inside City Limits (including Multiple Users)

	Effective October 1, 2022	Effective October 1, 2023
First 2,000 gallons	\$32.00 (Minimum)	\$32.00 (Minimum)
2,001 to 15,000 gallons	3.80 /thousand gallons	3.80 /thousand gallons
15,001 to 35,000 gallons	4.80 /thousand gallons	4.80 /thousand gallons
35,001 gallons and over	5.95 /thousand gallons	5.95 /thousand gallons

Commercial/Inside City Limits

	Effective October 1, 2022	Effective October 1, 2023
First 2,000 gallons (3/4" meter)	\$42.00 (Minimum)	\$42.00 (Minimum)
First 2,000 gallons (1" meter)	52.00 (Minimum)	52.00 (Minimum)
First 2,000 gallons (1.5" meter)	64.00 (Minimum)	64.00 (Minimum)
First 2,000 gallons (2" meter)	94.00 (Minimum)	94.00 (Minimum)
First 2,000 gallons (3" meter)	152.00 (Minimum)	152.00 (Minimum)
First 2,000 gallons (4" - 8" meter)	302.00 (Minimum)	302.00 (Minimum)
2,001 to 15,000 gallons	3.80 /thousand gallons	3.80 /thousand gallons
15,001 to 35,000 gallons	4.80 /thousand gallons	4.80 /thousand gallons
35,001 gallons and over	5.95 /thousand gallons	5.95 /thousand gallons

Waste Water System

The Wastewater collection system includes ten force main lift stations and gravity flow facilities feeding into a collection system which ties into a regional wastewater treatment plant operated by the City of Waco.

Monthly Wastewater Rates

Residential (Based on Average January and February Water Consumption)

	Effective October 1, 2022	Effective October 1, 2023
Base	28.70 (minimum)	28.70 (minimum)
Usage	3.45/thousand gallons	3.45/thousand gallon

Commercial (Based on Average January and February Water Consumption)

	Effective October 1, 2022	Effective October 1, 2023
Base	32.70 (minimum)	32.70 (minimum)
Usage	3.45/thousand gallons	3.45/thousand gallon



Population Overview



TOTAL POPULATION

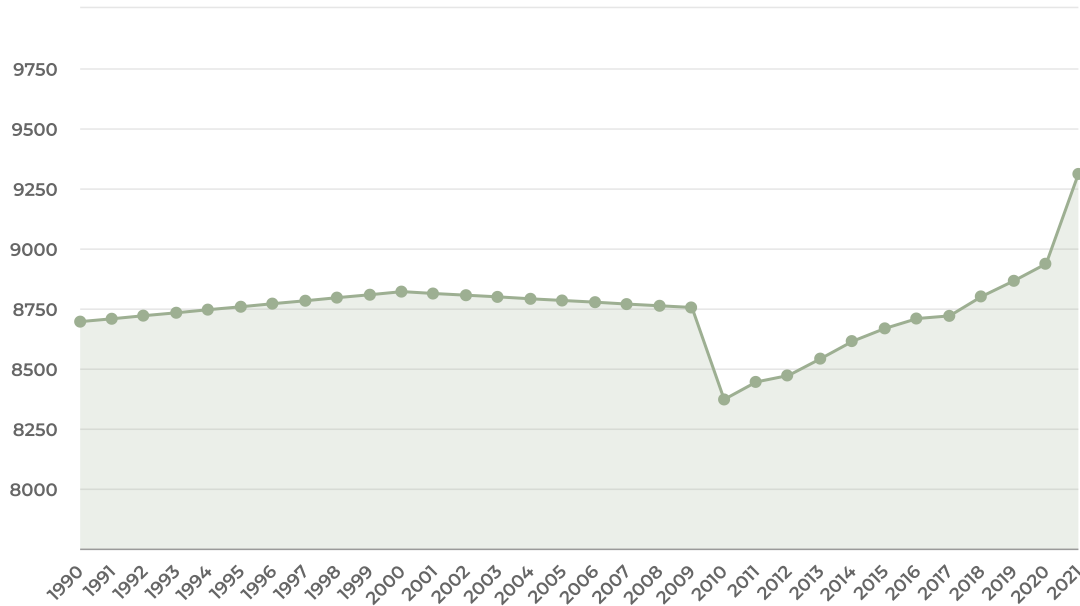
9,310

▲ **4.2%**
vs. 2020

GROWTH RANK

417 out of **1222**

Municipalities in Texas



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



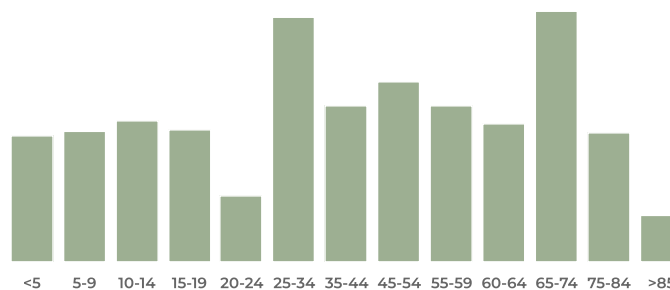
DAYTIME POPULATION

9,455

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

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



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

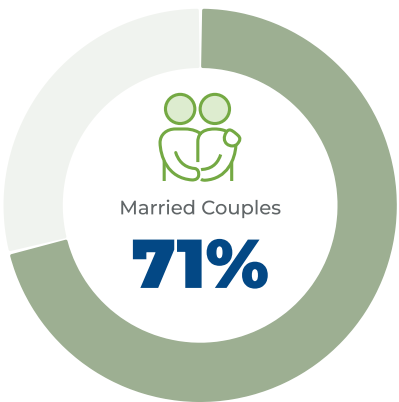
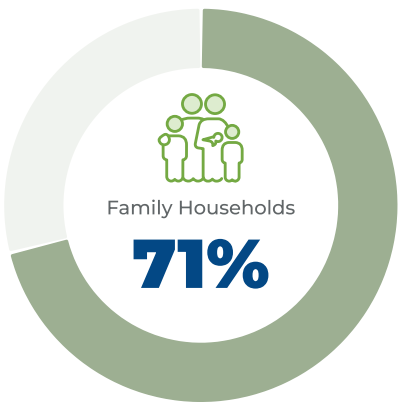
* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS

3,338

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



▲ 41%

higher than state average



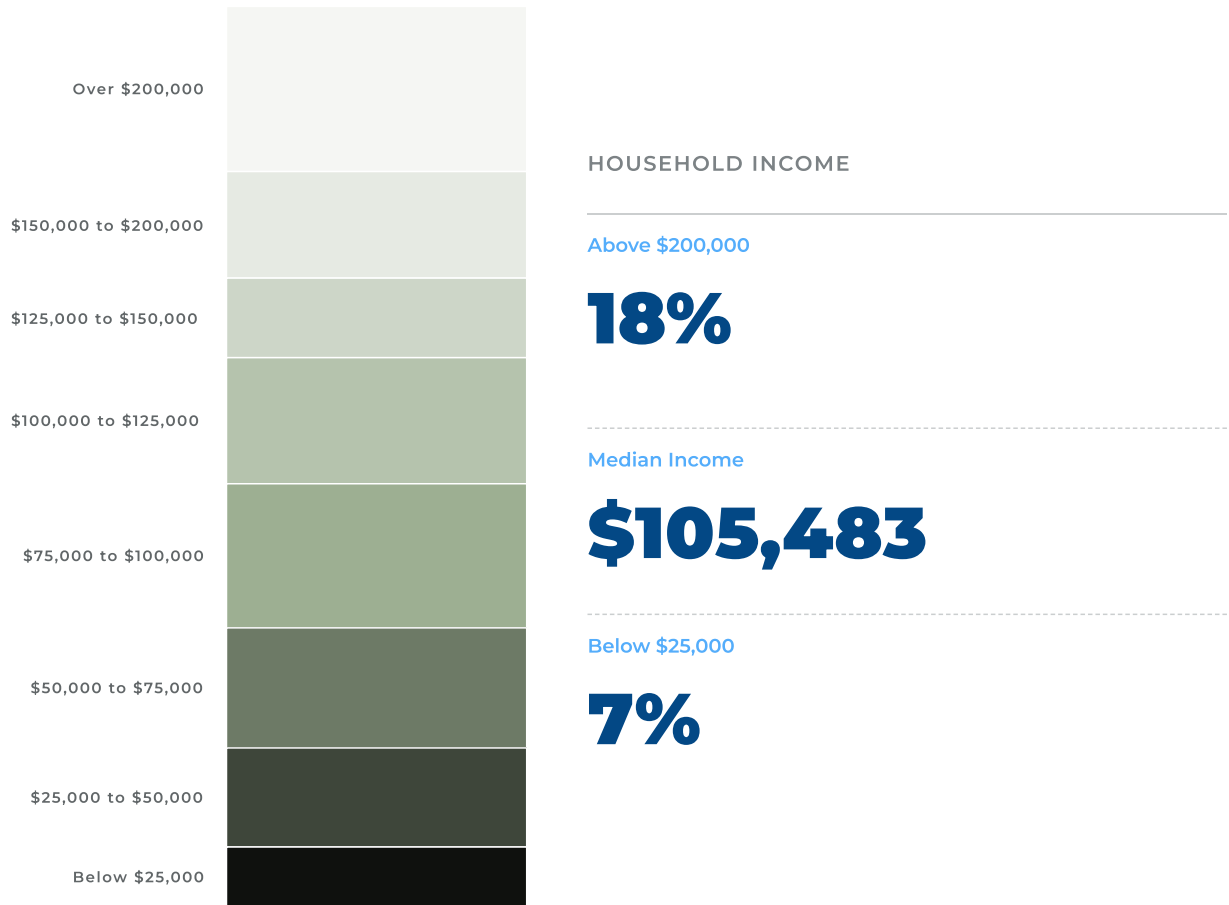
▼ 26%

lower than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

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

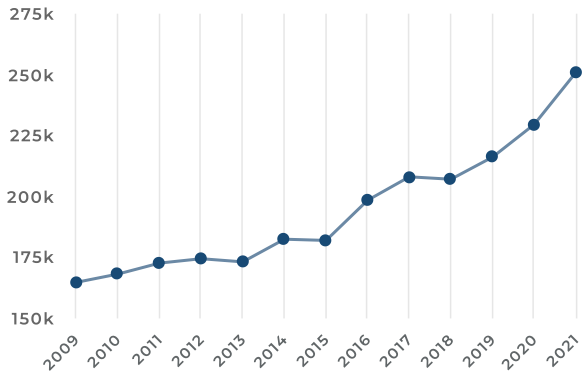


* Data Source: American Community Survey 5-year estimates

Housing Overview



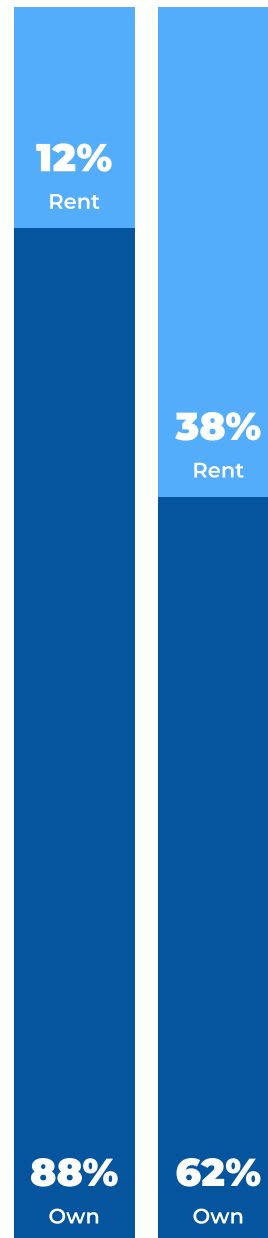
2021 MEDIAN HOME VALUE
\$250,900



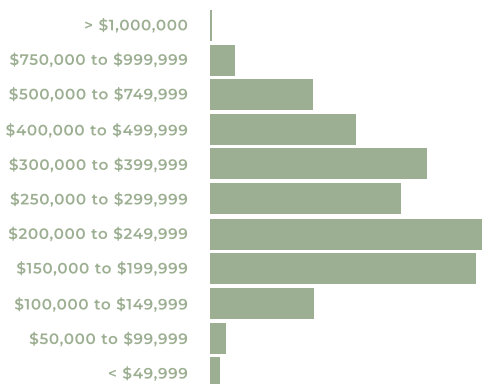
* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Woodway State Avg.



HOME VALUE DISTRIBUTION



* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

Operating & Capital Funds

Governmental Funds

General Funds

General - includes general government activities, public safety, streets, parks, etc. These services are financed by taxes, charges for services, fines, and interest.

General Emergency Reserve - maintains an emergency reserve balance for General Fund operations as required by Finance Policy #200.10.

General Equipment Replacement - accounts for routine equipment replacement purchases on a payback basis from the General Fund.

Debt Service Funds

General Debt Service - accounts for ad valorem tax revenues and expenditures for general debt service.

Special Revenue Funds

Tourism - accounts for hotel occupancy tax revenue and expenditures authorized by State law.

CBA/Pavilion Operations - accounts the cost to operate the Carleen Bright Arboretum grounds and Pavilion. Financing sources include event revenues, donations, and transfer from the Tourism fund.

Unclaimed Money - accounts for unclaimed property under \$100 as required by Chapter 76 of the Texas Property Code.

Discover Woodway (formerly Arboretum Programs Fund) - accounts for program needs of the Carleen Bright Arboretum. Financing sources include donations and event revenues.

Drug Seizure/Forfeiture - accounts for money seized in drug related incidents as well as the forfeiture of these funds and authorized expenditures.

Law Enforcement Continuing Education - accounts for funds received from the state for the sole purpose of law enforcement officer education.

Municipal Court Building Security - accounts for court fees authorized by ordinance and the Code of Criminal Procedure for the sole purpose of improving municipal court building security.

Municipal Court Technology - accounts for court fees authorized by ordinance and the Code of Criminal Procedure for the sole purpose of financing the purchase of technological enhancements for a municipal court

Municipal Court Child Safety - established in September 2001 this fund accounts for court fees assessed for the offense of Passing a School Bus Loading or Unloading. Funds are restricted to expenses related to enhancing child safety, health, or nutrition, including child abuse prevention and intervention and drug and alcohol abuse prevention.

Asset Forfeiture - accounts for money received from the sale of seized assets.

Municipal Court Local Truancy Prevention & Diversion - established in January 2020 this fund accounts for court fines assessed for the sole purpose of financing the salary, benefits, training, travel expenses, office supplies, and other necessary expenses related to the position of juvenile case manager.

Municipal Court Local Municipal Jury - established in January 2020 this fund accounts for court fines assessed for the sole purpose of funding juror reimbursements and otherwise finance jury services.

Capital Funds

General Capital Projects - provides a funding source for general City projects typically significant in cost. Revenue sources for this fund include surplus funds transferred from the General Fund and interest.

Park Dedication - accounts for funds collected in lieu of parkland dedications to be used for park development within specified zones of the City.

Park Projects - accounts for park improvements as approved by the City Parks & Recreation Commission. Projects are funded by annual transfers from the General Fund.



Arboretum Construction - accounts for construction and capital needs of the Carleen Bright Arboretum. Financing sources include bond proceeds and internal transfers.

Development - established in FY2001 to account for new Economic Development and Community Development initiatives. Programs are funded by internal transfers.

Future Capital Street Improvements - established in FY2002 to account for the proceeds of an incremental property tax increase. These proceeds shall only be used for future capital street improvements in order to offset debt issues and payment of such debt requirements.

Family Center Construction - accounts for construction and capital needs of the Family Center. Financing sources include bond funds, donations, and internal transfers.

Long-Term Capital Projects - established in FY2015 to account for the proceeds of a property tax increase. These proceeds shall only be used for long-term capital projects in order to offset debt issues and payment of such debt requirements.

Enterprise Funds

Utility Funds

Utility - accounts for water and sewer services that are self-supporting and operate much like a private business.

Utility Emergency Reserve - maintains an emergency reserve balance for Utility Fund operations as required by Finance Policy #200.10.

Utility Equipment Replacement - accounts for routine equipment replacement purchases on a payback basis from the Utility Fund.

Debt Service Funds

Revenue Debt Service - accounts for debt service related to water and sewer activities. Funds are provided as transfers from the Utility Fund.

Capital Funds

Utility Capital Projects - provides a funding source for water and sewer related projects typically significant in cost. Revenue sources for this fund include transfers from the Utility Fund and interest.

Utility Impact Improvements - accounts for impact fee revenues received for future water and sewer capital improvements resulting from economic growth as provided for in the City's impact fee program.

17 Utility Improvements - accounts for bond funds issued in 2017 for water and sewer utility improvements.

21 Utility Improvements - accounts for bond funds issued in 2021 for water and sewer utility improvements.

Sanitation Funds

Sanitation - accounts for sanitation services that are self-supporting and operate much like a private business.

Basis of Budgeting

Formal budgetary accounting is employed for all funds of the City. Annual operating budgets are adopted each fiscal year through passage of a budget ordinance. All unencumbered budget appropriations lapse at the end of each fiscal year.

The budget for governmental fund types is prepared on a modified accrual basis with certain exceptions. Under this basis of accounting, revenues are recognized when they are both "measurable" and "available".

Those revenues subject to accrual are franchise taxes, interest revenue and charges for services. Sales tax collected and held by the State at year-end on behalf of the City is also recognized as revenue. Expenditures are recognized when the related fund liability is incurred, except for 1) inventories of material and supplies which may be considered expenditures either when purchased or used; 2) prepaid insurance and similar items which need not be reported; 3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period; 4) principal and interest on long-term debts which are generally recognized when due. The exceptions to the modified accrual basis of accounting are:

- Budgetary amounts do not include provisions for adjustment in accrued compensated absences.
- Interest on general long-term debt is recognized when due.

On the other hand, budgets for the proprietary funds are prepared on the accrual basis of accounting, with certain exceptions, under which revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. The following exceptions apply:

- Budgetary amounts do not include provisions for adjustments in accrued compensated absences.
- Interest on long-term debt is recognized when due.
- Capital expenses are budgeted, but not depreciation.
- Budgetary amounts include principal for long-term debt.

Financial Structure

The financial structure of the Budget is organized by funds. The two types of Funds which are utilized in this budget are Governmental and Proprietary. The specific funds which make up the Governmental Fund type are: General Fund, General Emergency Reserve Fund, General Equipment Replacement Fund, General Debt Service Fund, Tourism Fund, Unclaimed Money Fund, Arboretum Programs Fund, Drug Seizure/Forfeiture Fund, Law Enforcement Officer Continued Education Fund, Municipal Court Building Security Fund, Municipal Court Technology Fund, Municipal Court Child Safety Fund, Asset Forfeiture Fund, Municipal Court Local Truancy Prevention & Diversion Fund, Municipal Court Local Municipal Jury Fund, Park Projects Fund, Park Dedication Fund, General Projects Fund, Future Capital Street Improvement Fund, Arboretum Construction Fund, Development Fund, Family Center Construction Fund, and Long-Term Capital Projects Fund. On the other hand, the Utility Fund, Utility Debt Service Fund, Utility Emergency Reserve Fund, Utility Equipment Replacement Fund, Sanitation Fund, Utility Projects Fund, Utility Impact Improvements Fund, 2017 Utility Improvement Bond Fund, and 2021 Utility Improvement Bond Fund, are all Proprietary Funds.

Funds operate separately and independently from one another; therefore, they are budgeted separately and include separate financial statements. A fund is generally defined as a fiscal and accounting entity which has its own self-balancing set of accounts recording cash and other financial resources, as well as any liabilities or residual equities or balances. Normally funds are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Refer to The Chart of Accounts in the Statistical Information section for more details.

Organizational Relationships

A department is a major administrative segment of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area (e.g., Public Safety Department, Community Services Department, etc.). The smallest organizational unit budgeted is the division. When divisions are aligned by similar type of activities or designation of management responsibility, broader operational responsibility is created and a department is established. For example, the Community Services Department is comprised of the Streets Division, Parks Division, Public Buildings Division, and Administration/Inspections Division.

Department/Division Program Summaries

Department/Division programs summaries are presented in a program-oriented format. Each division within a department is described by narrative information and expenditure information in order to give the City Council and public a well rounded presentation of each division included within the "Departments" section of the Digital Budget Book. Program summaries include the following information.

Program Description - This section outlines the function and responsibilities performed by each division or operation. It is provided to enable the reader to understand the program elements included in each particular division budget.

Major Goals and Objectives - Goals describe the purpose or benefit of the division/department and associated plans to provide services to the community and/or organizations it serves. Goals also identify the end result the division/department desires to achieve with its activities. Objectives are quantifiable steps toward accomplishing stated goals. They should have a specific time frame and be capable of measurement. Objectives should be able to be reached or completed within the current fiscal year. Objective statements are not required for every activity performed, but should focus on the major steps necessary for achieving established goals.

Performance Measures - Performance measures include workload indicators which reflect major activities of each division or operation. Workload indicators also indicate the amount of work that has been done in the past and projected workload levels for the current and following fiscal years. These indicators should require only a reasonable amount of time and effort to track. Performance measures may also include productivity indicators. Productivity indicators reflect how well a program is performing activities to meet the needs of the public. While workload indicators indicate "how much" activity the division/department is performing, productivity indicators identify "how well" the division/department is performing.

Expenditures - The summary of expenditures identified by division shows the category of expenses for each of the division's programs as compared from year to year.

Major Budget Changes - The summary of major budget changes identifies significant changes in funding levels and organizational alignment. This section also details major new programs and items proposed for funding.

Financial Policies

The following Financial Policies were taken from Section VII of the City of Woodway Charter. The Charter was originally adopted in 1973 and amended in 2012.

CITY OF WOODWAY
POLICY/ADMINISTRATIVE PROCEDURE
ADMINISTRATIVE DIRECTIVE

SECTION: FINANCE POLICIES NUMBER: 200.01

SUBJECT: BUDGET ADMINISTRATION
AND DEVELOPMENT

TITLE: BUDGET PERIOD PAGE 1 OF 1

The fiscal year of the City shall begin on October 1st of each calendar year and will end on September 30th of the following calendar year. The fiscal year will also be the accounting and budget year. All funds collected by the City during any fiscal year including both current and delinquent revenue shall belong to such fiscal year and, except funds derived to pay interest and create a sinking fund on any indebtedness of the City, may be applied to the payment of the expenses incurred during such fiscal year. Any revenues uncollected at the end of any fiscal year, and any unencumbered funds actually on hand, shall become resources of the next succeeding fiscal year.



SECTION: FINANCE POLICIES NUMBER: 200.02

SUBJECT: BUDGET ADMINISTRATION
AND DEVELOPMENT

TITLE: BUDGET SUBMISSION PAGE 1 OF 1

The City Manager, prior to August 1st of each year, shall prepare and submit a proposed budget, covering the next fiscal year, to the Council which shall contain the following information:

- (a) The proposed financial policies for the next year with explanations of any change from previous years in expenditures and any major changes of policy and a complete statement regarding the financial condition of the City;
- (b) An estimate of all revenue from taxes and other sources, including the present tax structure rates and property valuation for the ensuing year, together with tax levies and collections for the last five (5) years;
- (c) A carefully itemized list of proposed expenses by office, department, agency, employee, project and an unallocated reserve fund for the budget year, as compared to actual expenses of the last ended fiscal year, and the present year-to-day;
- (d) A description of all outstanding bond indebtedness, showing amount, purchaser, date of issue, rate of interest, and maturity date, as well as any other indebtedness which the City has incurred and which has not been paid.
- (e) A statement proposing any capital expenditures deemed necessary during the next budget year and recommended provisions for financing;
- (f) A projected list of capital projects which should be undertaken within the five (5) next succeeding years; and
- (g) Such other information as may be requested by the Council.

SECTION: FINANCE POLICIES NUMBER: 200.03

SUBJECT: BUDGET ADMINISTRATION
AND DEVELOPMENT

TITLE: PUBLIC RECORD PAGE 1 OF 1

The budget and all supporting schedules shall be filed with the person performing the duties of City Secretary, submitted to the City Council and shall be a public record. The City Manager shall provide copies for distribution to all interested persons.

CITY OF WOODWAY
POLICY/ADMINISTRATIVE PROCEDURE
ADMINISTRATIVE DIRECTIVE

SECTION: FINANCE POLICIES NUMBER: 200.04

SUBJECT: BUDGET ADMINISTRATION
AND DEVELOPMENT

TITLE: PUBLIC HEARING PAGE 1 OF 1

At the Council meeting at which the proposed budget is submitted the Council shall name the date and place of a public hearing to be held thereon and shall cause to be published in the official newspaper of the City the time and place of such hearing, which will be not less than fifteen (15) days after the date of the notice. At this hearing, interested citizens may express their opinions concerning the proposed budget.



SECTION: FINANCE POLICIES NUMBER: 200.05

SUBJECT: BUDGET ADMINISTRATION
AND DEVELOPMENT

TITLE: BUDGET ADOPTION PAGE 1 OF 1

After public hearing, the Council shall analyze the proposed budget, making any additions or deletions which it feels appropriate, and shall, at least ten (10) days prior to the beginning of the next fiscal year, adopt a budget by a super-majority vote. Should the Council take no final action on or prior to such date, the then existing budget, together with its tax-levying ordinance and its appropriation ordinance shall be deemed to have been finally adopted by the Council. No budget shall be adopted or appropriations made unless the total of estimated income and funds available shall be equal to or in excess of such budget or appropriations, except as otherwise provided in this article.

SECTION: FINANCE POLICIES NUMBER: 200.06

SUBJECT: BUDGET ADMINISTRATION
AND DEVELOPMENT

TITLE: APPROPRIATION PAGE 1 OF 1

From the effective date of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriated to the several objects and purposes named therein. Except as provided in this Article, no funds of the City shall be expended nor shall any obligation for the expenditure of money be incurred, except pursuant to the annual appropriation ordinance provided by this article. At the close of each fiscal year any unencumbered balance of an appropriation shall revert to the fund from which appropriated and become available for reappropriation for the next fiscal year. The Council may transfer any unencumbered appropriation balance or portion thereof from one office, department, or agency to another, at any time. The City Manager shall have authority, without Council approval, to transfer appropriation balances from one expenditure account to another within a single office, department, or agency of the City.

SECTION: FINANCE POLICIES NUMBER: 200.07

SUBJECT: BUDGET ADMINISTRATION
AND DEVELOPMENT

TITLE: BALANCED BUDGET REQUIREMENT PAGE 1 OF 1

The total estimated expenditures of the general fund and debt service fund shall not exceed the total estimated resources of each fund (prospective income plus cash on hand). The classification of revenue and expenditure accounts shall conform as nearly as local conditions will permit to the uniform classification as promulgated by the National Committee on Governmental Accounting or some other nationally accepted classification.

The summary, the City of Woodway will develop balanced budgets in which current resources (current revenues plus fund balance) will equal or exceed current expenditures. The City will avoid budgetary procedures that balance the budget at the expense of meeting future years expenses, such as: postponing expenditures, accruing future years revenues, or rolling over short-term debt. The budget will provide for adequate maintenance and replacement of capital plant and equipment.

CITY OF WOODWAY
POLICY/ADMINISTRATIVE PROCEDURE
ADMINISTRATIVE DIRECTIVE

SECTION: FINANCE POLICIES NUMBER: 200.08

SUBJECT: BUDGET ADMINISTRATION
AND DEVELOPMENT

TITLE: EMERGENCY APPROPRIATION PAGE 1 OF 1

At any time in any fiscal year, the Council may make emergency appropriations to meet a pressing need for public expenditure, for other than regular or recurring requirements, to protect the public health, safety or welfare. Such appropriation shall be by ordinance adopted by the favorable votes of three-fourths of the Council members qualified and serving. The total amount of all emergency appropriations made in any fiscal year shall not exceed two and one-half (2½) percent of the tax levy for that fiscal year. Should the unappropriated and unencumbered revenues, income and available funds of the City for such fiscal year be insufficient to meet the expenditures under the appropriation authorized by this section, thereby creating a deficit, the Council shall include the amount of such deficit in its budget for the following fiscal year, during which such deficit shall be paid off and discharged.

In the absence of unappropriated available revenues or other funds to meet emergency appropriations under the provisions of the next preceding section, the Council may by resolution authorize the borrowing of money to meet such deficit by the issuance of notes, each of which shall be designated "Emergency Note" and may be renewed but all such notes and any renewals thereof shall mature and be payable not later than the last day of the fiscal year next succeeding the fiscal year in which the emergency appropriation was made, as provided in the last preceding section.



SECTION: FINANCE POLICIES NUMBER: 200.9

SUBJECT: BUDGET ADMINISTRATION
AND DEVELOPMENT

TITLE: REVENUE POLICIES PAGE 1 OF 2

1. Revenue Goal. The City shall attempt to maintain a diversified and stable revenue system to shelter it from short run fluctuations in any one revenue source.

2. Development of Revenue Projection. The City will estimate its annual revenues using an objective analytical process. The City will project revenues for the next two years and five years; and, these projections will be updated annually. Each existing and potential revenue source will be examined annually.

3. User Charges and Fees Required. User charges and fees will be established at a level related to the cost of providing the services. The City will recalculate a full cost of activities supported by user fees to identify the impact of inflation and other cost increases.

Enterprises Funds: The City shall establish user fees and charges that fully support the total direct and indirect cost of the activity. Indirect costs include the cost of administration borne by other operating funds.

The City Council shall periodically set water rates so that there will be no deficit spending; and the water system budget will be balanced and all costs and expenses of the City water system expansion (including, but not limited to, ownership, acquisition, expansion, operation and maintenance) shall be paid from water system funds.

In order to prevent ad valorem property tax increases, no ad valorem property tax funds collected or received by the City shall be used to pay or subsidize any costs or expense of the City water system.

General Fund: The City shall establish and maintain fees for activities that are supported by the user. For each supported activity, the City shall establish the rate or fee necessary. Fees shall be reviewed annually and adjusted when necessary to maintain the proper level.

SECTION: FINANCE POLICIES NUMBER: 200.9

SUBJECT: BUDGET ADMINISTRATION
AND DEVELOPMENT

TITLE: REVENUE POLICIES PAGE 2 OF 2

4. Tax Collection. The City will follow an aggressive policy of collecting property tax revenues.

5. Tax Assessment. The City will monitor the appraisal procedures of the McLennan County Tax Appraisal District and provide necessary input to assure that sound appraisal procedures are maintained.

CITY OF WOODWAY
POLICY/ADMINISTRATIVE PROCEDURE
ADMINISTRATIVE DIRECTIVE

SECTION: FINANCE POLICIES NUMBER: 200.10

SUBJECT: BUDGET ADMINISTRATION
AND DEVELOPMENT

TITLE: RESERVE POLICIES PAGE 1 OF 1

Undesignated Emergency Reserve Fund Balances. In addition to maintaining operating contingency funds of 1% of total budgeted fund expenditures, the City will establish operating reserves to provide for unanticipated expenditures or revenue shortfalls of a nonrecurring nature. These reserves will be maintained at \$250,000 for General Fund operations and \$250,000 for Utility Fund operations.

Working Capital. End of year fund balances will be sufficient to provide working capital for the various funds that will assure a positive cash balance at all times during the year; and/or the fund balances will provide for ninety (90) days working capital.



SECTION: FINANCE POLICIES NUMBER: 200.11

SUBJECT: BUDGET ADMINISTRATION
AND DEVELOPMENT

TITLE: LONG-TERM DEBT PAGE 1 OF 1

General Obligation Debt. The City is a Home Rule Charter City with a maximum authorized property tax rate for all purposes of \$2.50 per \$100 assessed valuation. This maximum tax rate is imposed by the Constitution of the State of Texas. Under the rules of the Texas Attorney General, the City may issue general obligation debt in an amount no greater than that which can be serviced by a debt service tax of \$1.50 per assessed valuation, based on 90% collections. It is the policy of the City to maintain the debt service tax rate at a fairly constant level while not exceeding the industry median.

Combination Tax and Revenue Debt. It is the City's policy to fund as many projects as possible from Capital Project Funds and to incur new debt only when necessary for larger projects. All Combination Tax and Revenue Debt is 100% self-supporting. In determining the timing for issuance of new debt, the objective is to minimize the overall debt service; therefore, new debt issuance is usually timed to coincide with a decrease in current debt service.

SECTION: FINANCE POLICIES NUMBER: 201.01

SUBJECT: INVESTMENT

TITLE: INVESTMENT POLICIES PAGE 1 OF 9

I. OVERVIEW

This policy is created to comply with all current requirements of the Texas Public Funds Investment Act, Section 2256 of the Texas Government Code. It is the policy of the City of Woodway (City) to invest public funds in a manner which will provide for safety of principal and a market rate of interest while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds. The City's investment policy, as approved by the City Council, is adopted to provide investment policy guidelines for use by City Staff.

II. SCOPE

This policy applies to all investment activities of the City's funds except those subject to other investment covenants, or excluded by contract. All funds covered by this policy shall be invested in accordance with the Public Funds Investment Act (Section 2256 of the Texas Government Code), as amended. These funds are accounted for in the City's annual financial report and include:

- A. General Fund
- B. Utility Fund
- C. Debt Service Funds
- D. Capital Projects Funds
- E. Emergency Reserve Fund
- F. Special Revenue Funds
- G. Equipment Replacement Fund

III. OBJECTIVES

The primary objectives, in priority order, of investment activities shall be:

A. Safety

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective shall be to mitigate credit risk and interest rate risk.

SECTION: FINANCE POLICIES NUMBER: 201.01

SUBJECT: INVESTMENTS

TITLE: INVESTMENT POLICIES PAGE 2 OF 9

1. Credit Risk

Credit risk is the risk of loss due to the failure of the security issuer or backer. Credit risk may be mitigated by:

- a. Limiting investments to the safest types of securities;
- b. Pre-qualifying the financial institutions, brokers/dealers, intermediaries, and advisors with which the City will do business; and,
- c. Diversifying the investment portfolio so that potential losses on individual securities will be minimized.

2. Interest Rate Risk

Interest rate risk is the risk that the market value of securities in the portfolio will fall due to changes in general interest rates. Interest rate risk may be mitigated by:

- a. Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity; and,
- b. By investing operating funds primarily in shorter-term securities.

B. Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands.

C. Yield

The investment portfolio shall be designed with the objective of attaining a market rate of interest throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of least importance compared to the safety and liquidity objectives described above. The core of investments are limited to relatively low risk securities in anticipation of earning a fair rate of interest relative to the risk being assumed. Securities shall not be sold prior to maturity with the following exceptions:

1. A declining credit security could be sold early to minimize loss of principal;
2. A security swap could be used to adjust average portfolio maturity or improve the quality or yield of the portfolio; or,
3. Liquidity needs of the portfolio require that the security be sold.

SECTION: FINANCE POLICIES NUMBER: 201.01

SUBJECT: INVESTMENTS

TITLE: INVESTMENT POLICIES PAGE 3 OF 9

IV. STANDARDS OF CARE

A. Prudence

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with the investment policy and written procedures and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

Investments shall be made with judgement and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

B. Ethics and Conflicts

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Investment officers shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Investment officers shall refrain from undertaking personal investment transactions with the same individual person with whom business is conducted on behalf of the City.

An investment officer of the City who has a personal business relationship with a business organization offering to engage in an investment transaction with the entity shall file a statement disclosing that personal business interest. An investment officer who is related within the second degree by affinity or consanguinity, as determined under Chapter 573, to an individual seeking to sell an investment to the investment officer shall file a statement disclosing that relationship. A statement required under this subsection must be filed with the Texas Ethics Commission and the City Council. For purposes of this subsection, an investment officer has a personal business relationship with a business organization if:

1. The investment officer 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;

SECTION: FINANCE POLICIES NUMBER: 201.01

SUBJECT: INVESTMENTS

TITLE: INVESTMENT POLICIES PAGE 4 OF 9

2. Funds received by the investment officer from the business organization exceed 10 percent of the investment officer's gross income for the previous year; or
3. The investment officer 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 investment officer.

C. Investment Officer

Authority to manage the City's investment program is derived from Texas Local Government Code, Chapter 104. Management responsibility for the investment program is vested in the City Manager, and may be delegated to the Finance Director. Written procedures for the operation of the investment program consistent with this investment policy shall be established. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the established procedures.

D. Required Training

The City Manager and/or Finance Director shall attend at least one training session relating to the responsibilities of maintaining the investment portfolio within 12 months after taking office or assuming duties; and shall attend a training session not less than once every two years and receive not less than ten (10) hours of training. Such training, from an independent source as approved by City Council, shall include education in investment controls, security risks, strategy risks, market risks, and compliance with the Public Funds Investment Act.

V. INVESTMENT STRATEGIES

The City's investment portfolio shall be designed with the objective of obtaining a market rate of interest throughout budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow needs.

A. Market Yield Benchmark

The City's investment strategy is conservative. Given this strategy, the basis used by the Finance Director to determine whether market yields are being achieved shall be the 91-day T-bill rate.

SECTION: FINANCE POLICIES NUMBER: 201.01

SUBJECT: INVESTMENTS

TITLE: INVESTMENT POLICIES PAGE 5 OF 9

B. Maximum Maturities

To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest operating funds in securities maturing more than 12 months from the date of purchase, unless approved by the City Council.

Capital Projects funds may be invested in securities exceeding 12 months if the maturity of such investments are made to coincide as nearly as practicable with the expected use of the funds. Reserve funds may be invested in securities exceeding 12 months provided that the maturity of such investments do not exceed the initial call date on the related bond issue.

C. Diversification

The City will seek to diversify investments in order to avoid incurring unreasonable risks.

VI. SAFEKEEPING AND CUSTODY

A. Authorized Financial Dealer and Institution

The Finance Director shall maintain a list of financial institutions authorized to provide investment services. In addition, a list will also be maintained of approved security broker/dealers selected by credit worthiness who are authorized to provide investment services in the State of Texas. These may include "primary" dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (uniform net capital rule).

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the Finance Director with the following:

1. Audited financial statements;
2. Proof of Financial Industry Regulatory (FINRA) certification;
3. Proof of state registration;
4. Completed broker/dealer questionnaire; and,
5. Certification of having read the City's investment policy, and acknowledgment that they have implemented reasonable procedures and controls in an effort to preclude imprudent investment activities with the City, except to the extent that this authorization is dependent on an analysis of the makeup of the City's entire portfolio or requires an interpretation of subjective investment standards. The City will not enter into an investment transaction with a financial institution prior to receiving the written instrument described above.

SECTION: FINANCE POLICIES NUMBER: 201.01

SUBJECT: INVESTMENTS

TITLE: INVESTMENT POLICIES PAGE 6 OF 9

A current audited financial statement is required to be on file for each financial institution and broker/dealer in which the City invests. An annual review of the financial condition and registrations of qualified bidders will be conducted by the Finance Director.

B. Collateralization

The City, in accordance with State Statute, requires all City funds held by financial institutions above the Federal Deposit Insurance Corporation (FDIC) insurance limit to be collateralized with securities whose market value is pledged at 102% of principal and accrued interest by that institution with the City's custodial bank. Private insurance coverage is not an acceptable collateralization form. Securities which are acceptable for collateralization purposes are as follows:

1. FDIC insurance coverage.
2. Obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of the United States or its agencies and instrumentalities. This shall include letters of credit issued by U.S. government agencies.
3. Obligations, the principal and interest on which, are unconditionally guaranteed or insured by the State of Texas.
4. Obligations of the State of Texas or debt obligations of a county, city or other political subdivision of the State of Texas having been rated no less than AAA and insured AAA or its equivalent by a nationally recognized rating agency with a remaining maturity of ten years or less.

C. Custody - Delivery Vs. Payment

All security transactions entered into by the City shall be conducted on a delivery-versus-payment (DVP) basis. Securities will be held by the City's custodial bank and evidenced by safekeeping receipts.

D. SAFEKEEPING AND CUSTODY

Securities purchased for the City's portfolios will be delivered in book entry form and will be held in third party safekeeping by a Federal Reserve member financial institution designated as the City's safekeeping and custodian bank.

The City will execute Safekeeping Agreements prior to utilizing the custodian's safekeeping services. The safekeeping agreement must provide that the safekeeping agent will immediately record and promptly issue and deliver a safekeeping receipt showing the receipt and the identification of the security, as well as the City's interest. All securities owned by the City will be held in a Customer Account naming the City as the owner.

SECTION: FINANCE POLICIES NUMBER: 201.01

SUBJECT: INVESTMENTS

TITLE: INVESTMENT POLICIES PAGE 7 OF 9

VII. AUTHORIZED AND SUITABLE INVESTMENTS

The investment of City funds will be made using only those investment types approved by the City Council and which are in accordance with State of Texas Government Code, Chapter 2256. The approved investment types will be limited to the following:

- A. U.S. Treasury and Federal Agency issues, not to exceed 75% of the total investment portfolio;
- B. Certificates of Deposit issued by a depository institution that has its main office or a branch office in the state of Texas and that are guaranteed or insured by the Federal Depository Insurance Corporation (FDIC) or its successors;
- C. Certificates of Deposit which are secured by U.S. Treasury or Federal Agency issues as collateral with a market value which equals or exceeds 102% of the City's deposit plus accrued interest, pledged and held with the City's custodial bank; and,
- D. Repurchase Agreements secured by U.S. Treasury or Federal Agency issues as collateral with a market value which equals or exceeds 102% of the City's investment plus accrued interest and are pledged and held with the City's custodial bank. Repurchase agreements can only be entered with primary dealers and banks within the State of Texas in accordance with State law. Maximum term for repurchase agreements is 90 days from delivery unless the repurchase agreement is associated with the investment of bond proceeds.
- E. Local government investment pools, e.g., Texpool, TexSTAR, Logic, which are AAA-rated by a nationally recognized bond rating company, e.g., Moody's, S&P, Fitch, and which participation in any particular investment pool(s) has been authorized by resolution of the City Council, not to exceed 50% of the total investment portfolio less bond funds. Bond funds may be invested at 100%.

SECTION: FINANCE POLICIES NUMBER: 201.01

SUBJECT: INVESTMENTS

TITLE: INVESTMENT POLICIES PAGE 8 OF 9

VIII. REPORTING AND REVIEW

A. Reporting

The Finance Director shall prepare an investment report quarterly, including a summary that provides a clear picture of the status of the current investment portfolio and transactions made over the last quarter. The report should be provided to the City Manager and City Council. The report shall include the following:

1. The investment position of the City on the date of the report.
2. Signature of all investment officers.
3. Summary for each fund stating:
 - a. Beginning market value;
 - b. Additions and changes; and
 - c. Ending market value.
4. Beginning and ending book value and market value for each investment along with fully accrued interest for the reporting period.
5. Maturity date of each investment.
6. Description of the account or fund for which the investments were made.
7. Statement that the investment portfolio is in compliance with the City's investment policy and strategies.

B. Security Pricing

Current market value of securities may be obtained by independent market pricing sources including, but not limited to, the Wall Street Journal, broker dealers and banks other than those who originally sold the security to the City as well as the City's safekeeping agent.

C. Review

If the City places funds in any investment other than registered investment pools or accounts offered by its depository bank, the above reports shall be formally reviewed at least annually by an independent auditor, and the result of the review shall be reported to the City Council.

In addition, the City's external auditors shall conduct a compliance audit of management controls on investments and adherence to the Investment Policy.

SECTION: FINANCE POLICIES NUMBER: 201.01

SUBJECT: INVESTMENTS

TITLE: INVESTMENT POLICIES PAGE 9 OF 9

IX. POLICY

A. Exemption

Any investment purchased prior to a change in policy, which subsequently does not meet the amended guidelines may be held to maturity provided that it does not pose a default risk to the portfolio or conflict with State law.

B. Amendment

The City shall review the Investment Policy annually. An annual review of the Investment Policy shall be conducted by the City Council's Investment/Audit Committee, City Manager, and Finance Director. The City Council shall consider for adoption as necessary the changes recommended by the City Council's Investment/Audit Committee, City Manager, and Finance Director.

Budget Process

The City of Woodway has prepared a budget designed to meet the highest standards of performance in municipal budgeting. The budget presentation format of division/department summaries include program goals and performance measures. Various financial summaries, statistical information, and detailed revenue data are provided to help define the City's goals, purposes, and assumptions for projections. The budget process and organization of the budget itself are described below.

1. City Council Issue Development

Early in the budget process, the City Council is requested to provide Staff with budget priorities. Also, initial capital improvements are discussed for later inclusion in the budget and five (5) year capital improvement plan. Council response and feedback from discussions are then later incorporated and considered during budget review and analysis of budget requests. Major issues are fully addressed in the "Manager's Message" of this document.

2. Revenue Projection

The budget revenue projection for the new fiscal year begins mid-year of the current fiscal year. This projection is made by the City's Budget Committee (comprised of the City Manager and Finance Director) with the help of department directors and division managers. Projections are based upon consultations with state and local agencies, trend analysis, anticipated changes in the local and regional economy, and discussions with directly associated Staff. Although beginning earlier, the budget revenue projection occurs concurrently with departmental budget development and extends until the budget is adopted based upon the receipt of any new information.

3. Proposed Budget Development

During budget development at the division and department level, the City's Budget Committee works with division/department managers to analyze requests, provide advice and lend assistance. Staff work sessions are held to discuss and develop goals and performance measures, as are one-on-one consultations for the development of cost estimates. Department/division budget requests are based upon a baseline funding level of 5% less than appropriated in the prior year, and any additional funding requests are made in the form of supplemental budget "packages".

4. Proposed Budget Analysis/Compilation

Once division and departmental budget requests are completed, the Budget Committee reviews and compiles a preliminary draft of the proposed budget in the form of detailed work papers. These work papers are then referenced during staff budget hearings.

After each department head provides a summary budget presentation and answers questions from the Budget Committee during staff budget hearings, funding requests are reviewed and discussed. Given revenue projections and funding requirements, requests are proposed for funding according to ranking received by the City Manager. At this time, funding level is weighed against available resources, and a tax rate adjustment may or may not be recommended depending upon Council program priorities and issues/concerns expressed during budget development.

5. City Council Budget Study

Several budget work sessions are held with the City Council to review and discuss the proposed budget. First, the City Manager reviews major issues as expressed in the "Manager's Message." Second, department directors again present funding requests, then discussions and study follow at subsequent work sessions up until budget adoption.

6. Public Hearing/Budget Adoption



A public hearing on the budget is held in August prior to final budget consideration. At said hearing, citizens or any other individual may make formal comment either for or against the proposed budget. The public also has the opportunity to attend City Council budget work sessions scheduled in June, July, and August.

Budget adoption occurs in August after City Council deliberations and the public hearing. City Council may take action to modify the proposed budget per its discretion. The City Council also adopts a tax rate to support adopted funding levels.

7. Compilation of Adopted Budget/Budget Maintenance

An adopted budget is compiled and published during the first months of the new fiscal year. The adopted budget in the form of an amended proposed budget is available for public inspection in late September. Ledger accounts are prepared for the new fiscal year prior to October 1.

Budget maintenance is a year-round activity of division/department directors and the Budget Committee. Spending control mechanisms include monthly review of expenditures by the Budget Committee and authorization to purchase from the City's purchasing office. Beginning with the month of January, monthly budget analysis reports are prepared to present budget versus estimated expenditure variances. These reports are reviewed by Staff and presented to City Council to identify and communicate any major expenditure variances. If necessary, a budget adjustment ordinance is prepared and adopted in the fourth quarter of the fiscal year.

Finally, program goals, objectives and measures are evaluated during budget development to determine effectiveness of program activities and levels of appropriate funding.





BUDGET OVERVIEW



Proposed Budget Overview

GENERAL FUND

In accordance with City Charter, a balanced General Fund operating budget is presented for your consideration. Revenues and fund balance transfer equal expenditures. A no-new-revenue tax rate of \$0.373701 was adopted by City Council, which is \$0.43473 less than last year. The primary reason for the tax decrease is increased property values.

In recognition of limited resources and the need to address major budget issues, some operating requests were deferred. With regard to new positions, an HR Manager position was added to the Finance Department to assist with human resource services for City staff.

In the FY 2001-02 budget a 1.83 cent tax rate increase was dedicated to street repairs, and an additional 1.17 cents in the FY 2002-03 budget, and an additional 1.50 cents in the FY 2003-04 budget, bringing the total to 4.50 cents, which calculates to approximately \$827,959 for FY 2023-24. This was an optimistic goal that was established by Council and it will remain at 4.50 cents in the FY 2023-24 budget, and every effort will be made to maintain it in future years.

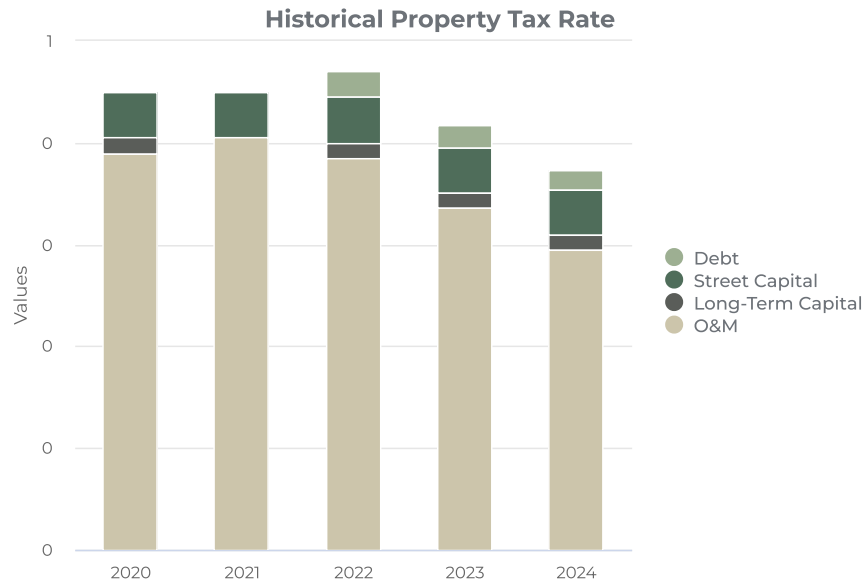
In the FY 2014-15 budget a 1.31 cent tax rate increase was dedicated to long-term capital projects and an additional .19 cents in the FY 2015-16 budget, bringing the total to 1.50 cents, which calculates to approximately \$275,986 for FY 2023-24. This was an optimistic goal that was established by Council and every effort will be made to maintain it in future years.

The following is an overview of General Fund revenues and expenditures in more detail.

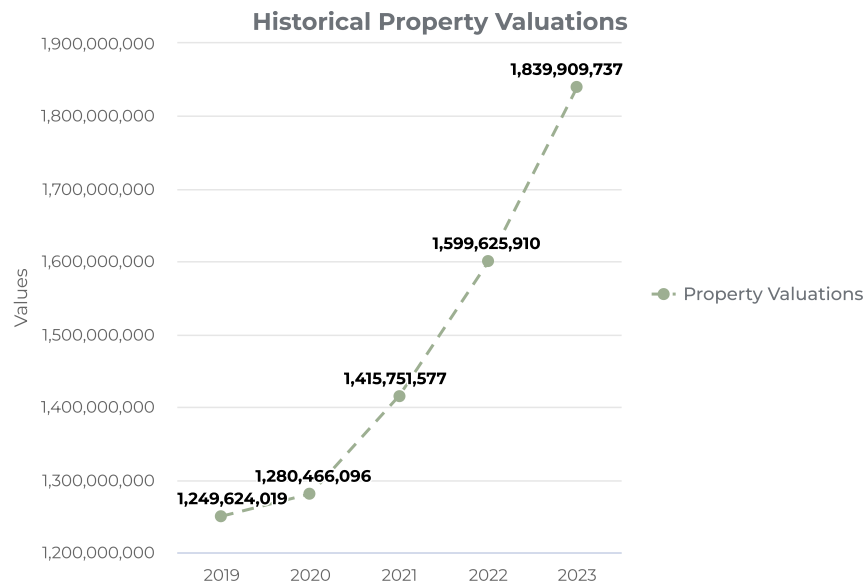
General Fund Revenues

GENERAL FUND REVENUES

Ad Valorem (Property) Tax - Ad valorem tax revenue continues to remain a primary source of revenue for the General Fund in FY 2023-24, with property tax receipts projected at 43% of the total projected revenues. The certified roll prepared by the McLennan County Appraisal District states our assessed values as of January 1, at \$1,839,909,737. This equates to a 15.0% increase in valuations, compared to an 12.9% growth in taxable values a year ago. Using the new valuations, the City generates approximately \$183,991 for every 1 cent on the tax rate. The City's historical property tax rate, which is earmarked for operation & maintenance, debt service, street capital, and long-term capital projects, has remained fairly level over the last 10 years. The City's historical property valuations have steadily increased over the last 10 years.

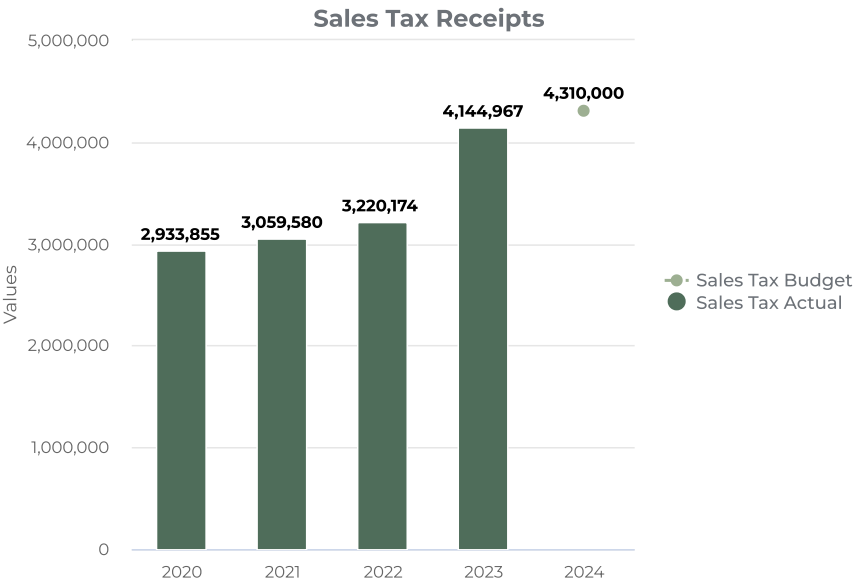


Historical Property Valuations



Sales Tax

Sales Tax– Sales tax revenue continues to remain the second largest General Fund revenue source in FY 2023-24, with sales tax receipts projected at 36% of total projected revenues. Current year receipts are projected to be \$165,033 over last year’s actual, due to an improving economy and inflation increasing the cost of goods. Sales tax receipts have been steadily on the increase as noted in the chart below.



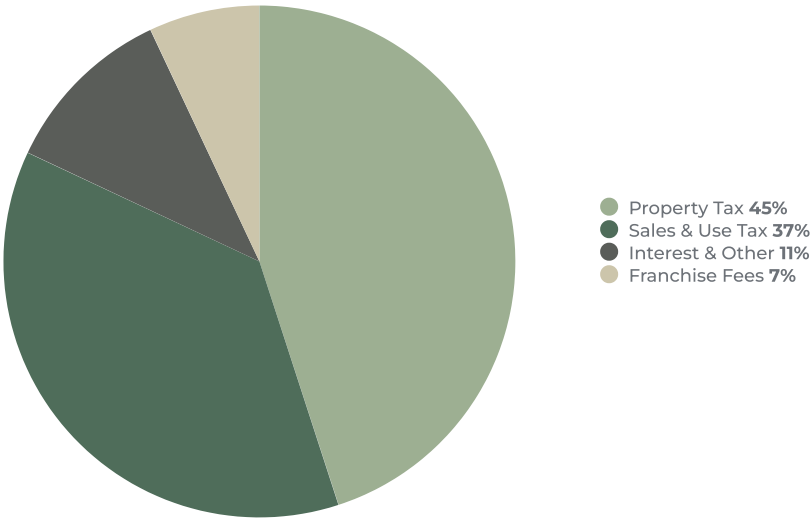
General Fund Revenues (continued)

Franchise & Road/Easement Rental Fees - Franchise and road/easement rental fee revenue is anticipated to remain level as compared to last year's budget figures. As the Council is already aware, the State Legislature has basically determined no need for provision of franchises for telecommunications, and this fee is now based upon a standard formula applied to the City's number of access lines. In summary, franchise and road/easement rental fees as a percentage of total General Fund revenue are 7%.

Service Charges (Administrative Transfer from Utility Fund and Sanitation Fund) - Service charges billed to the Utility Fund and Sanitation Fund for internal support services (administration, personnel, communications, purchasing, etc.) have increased from last year. These costs are based on the budget of the utility and sanitation.

Other Revenues - Other revenues such as fines, fees, permits, dispatch services, SROs and lease revenue are conservatively budgeted to remain level for FY 2023-24 as compared to last year's budget figures. However, the City expects to see an increase in interest income as a result of the Federal Reserve's interest rate increases and an increase in Woodway Family Center revenues as the new facility opens during FY 2023-24. Lastly, because Arboretum/Pavilion operations are now being recorded in a separate fund, the City has eliminated the annual transfer from the Tourism Fund and Arboretum Rental revenue from the General Fund.

General Fund Revenues by Type



General Fund Expenditures

GENERAL FUND EXPENDITURES

SALARIES AND WAGES

General Fund salary/wages were reduced by the recording of Arboretum/Pavilion employees in a separate fund effective October 1, 2023. However, salary/wages increased by \$202,278 or 3.1% due to an increase in Public Safety fire pay, a cost of living adjustment, merit raises and the addition of an HR Manager.

As mentioned under priorities & issues, the City's **Pay-for-Performance** compensation program is comprised of the following two components:

* Market Adjustments (effective October 1) - Each position is annually surveyed to determine a competitive market rate. The competitive rate establishes the mid-point of each pay range. The rate of pay for positions falling below entry level on a respective pay range is incorporated as pay plan adjustments.

* Performance Increases (effective November 1) - Each employee will be eligible for an increase based upon performance as determined by an annual performance evaluation. Performance increases range from 0%-4% depending upon the employee's performance rating.

The combined cost of General Fund market adjustments and performance increases is approximately \$168,892 (\$26,647 for market increases and \$142,245 for performance adjustments). There are large increases in some years, which are attributed to large market adjustments in those years. The performance increases are fairly constant from year to year, while the market adjustments will fluctuate from year to year with market conditions.

Benefits – This is our eighteenth year using Blue Cross/Blue Shield for our health/medical insurance. Over the past few years, the City has used several providers for our dental insurance because of more favorable rates. This year the City will use Blue Cross/Blue Shield for dental and vision insurance due to their more competitive rates. Our health/medical insurance rates increased by 9.7% and our dental insurance rates increased by 5% in FY 2023-2022. Our Texas Municipal Retirement System rate will increase from 17.50% to 18.25%, effective January 1, 2024.

NEW EMPLOYEES

An HR Manager position was added in the FY 2023-24 budget.

NEW & EXISTING PROGRAM ENHANCEMENTS

Effective October 1, 2023, the City increased Fire Pay offered to Public Safety Officers in an effort to recruit and retain talent. Fire Pay has not been adjusted since 1998. Proposed program enhancements, most of which have already been mentioned under priorities & issues, are limited to the following:

Fire Pay	\$285,000
Retention Pay	61,267
Certificate/Education Pay	58,920
Total	\$405,187

CAPITAL EXPENDITURES

Total capital outlay, including transfers, is \$483,200 vs. last year, from \$426,842 as detailed below.



Capital Transfers - A "budgeted" capital transfer as a source of revenue for the General Projects Fund is omitted due to funding constraints. However, there has historically been a surplus at the end of the fiscal year that is transferred to General Capital Projects Fund upon City Council approval.



General Fund Expenditures (continued)

Equipment Replacement Transfers - The General Fund budget proposes \$463,200 in equipment replacement transfers for purchases made in prior years. This represents a \$67,100 increase compared to last year's budget. Equipment purchased out of this fund has been set up for "payout" over the equipment's anticipated useful life. Equal annual payments are made into the Equipment Replacement Fund until such time that the original purchase price is recovered. Funds accumulated on each piece of equipment may then be used to purchase replacement equipment.

Miscellaneous Capital Outlay - Representing a \$49,018 increase in miscellaneous capital funding, direct purchase of these types of items from the General Fund is limited to the following:

Item	Cost	Division
SWAT Ballistic Vests	\$35,760	Public Safety
Parks Picnic Tables	25,000	Parks
Equipment & Furniture	<u>20,000</u>	WFC
Total	80,760	

GENERAL FUND SUMMARY

The total proposed increase in General Fund expenditures, as compared to the FY 2022-23 budget (after backing out miscellaneous capital items), is \$378,439 (or 3.2%). Below is a summary of the items which account for the majority of the increase:

1 General Rate Increase	\$289,259
2 Pay-for-Performance	142,245
3 Market Adjustment	26,647
5 Retention Pay	61,267
6 Certificate/Education Pay	58,920
7 New Positions	110,188
8 Capital Outlay	80,760
9 Removing CBA from General Fund	<u>(378,439)</u>
Total	\$390,847

Even after an anticipated current year-end surplus transfer out of \$535,000 and \$554,964 transfer to balance the current budget, fund balance is estimated to be \$3,065,251. This allows the City to maintain its goal of approximately 90 days or 25% of working capital reserve in undesignated fund balance.



Utility Fund

The Utility Fund operating budget for FY 2023-24 is balanced as presented (revenues equal expenses). There were no sewer or water rate adjustments in the current year. Woodway continues to offer some of the most competitive utility rates in the area.

Residential (3/4 inch meter)

	Usage (Gallons)	Bellmead	Hewitt	Lorena	McGregor	Waco	Woodway
1	Base Rate	\$22.16	\$33.00	\$26.46	\$38.50	\$22.21	\$32.00
2	10,000	\$56.16	\$72.40	\$112.62	\$101.10	\$57.06	\$62.40
3	20,000	\$105.16	\$136.00	\$213.52	\$182.50	\$118.11	\$105.40
4	30,000	\$162.31	\$200.50	\$314.42	\$274.90	\$200.36	\$153.40
5	40,000	\$223.51	\$265.00	\$415.32	\$367.30	\$293.86	\$207.15
6	80,000	\$468.31	\$523.00	\$818.92	\$773.20	\$667.87	\$445.15

Commerical (1 inch meter)

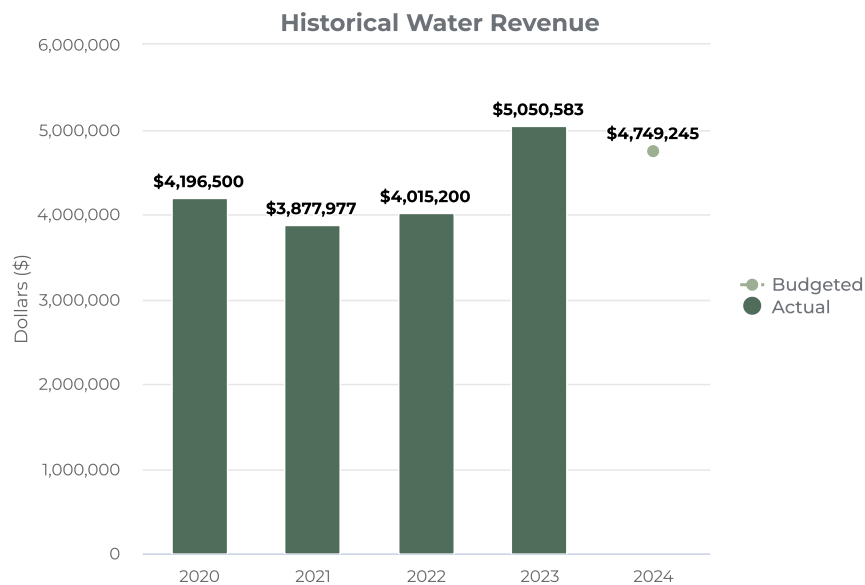
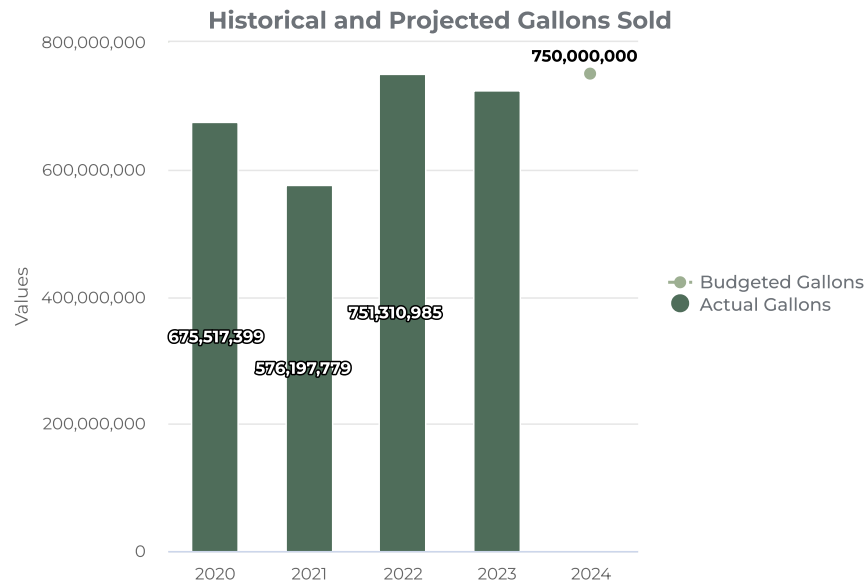
	Usage (Gallons)	Bellmead	Hewitt	Lorena	McGregor	Waco	Woodway
1	Base Rate	\$51.20	\$69.25	\$113.74	\$69.40	\$61.56	\$52.00
2	10,000	\$87.12	\$108.65	\$199.90	\$132.00	\$100.16	\$82.40
3	20,000	\$136.12	\$172.25	\$300.80	\$213.40	\$138.76	\$125.40
4	30,000	\$193.27	\$236.75	\$401.70	\$305.80	\$177.36	\$173.40
5	40,000	\$254.47	\$301.25	\$502.60	\$398.20	\$215.96	\$227.15
6	80,000	\$499.27	\$559.25	\$906.20	\$398.20	\$370.36	\$465.15

[Data as of October 2023]

UTILITY FUND REVENUES

Water Sales - Considering water sales through the end of September, FY 2022-23 residential and commercial water sales are estimated to amount to approximately \$878,583 more than budgeted for FY 2022-23 primarily due to rate and customer increases during the year. Historical water usage varies from year to year, depending on weather conditions. Also, historical water rates were increased in fiscal years 2012, 2013, 2015, 2016, 2017 and 2023 to fund increased wholesale water purchases and water rates, as well as a water improvement bond issue in FY 2017. However, there are no water rate increase for fiscal year 2023-24.

Utility Fund (continued)



Sewer Charges - Due to above average water consumption during the winter months used to calculate sewer rates, sewer revenues for FY 2022-23 are estimated at \$96,000 above budget.

Other Revenue - Other Utility Fund revenues for FY 2022-23 (such as tap and connection fees, interest income and miscellaneous income) are estimated at \$85,901 above budget. This is primarily due to estimating interest income conservatively and insurance proceeds from well claims. In FY 2023-24 other revenue is projected at \$22,500 below the FY 2022-23 budget. This is primarily due to budgeting conservatively due to the uncertainty of insurance claim and misc income.

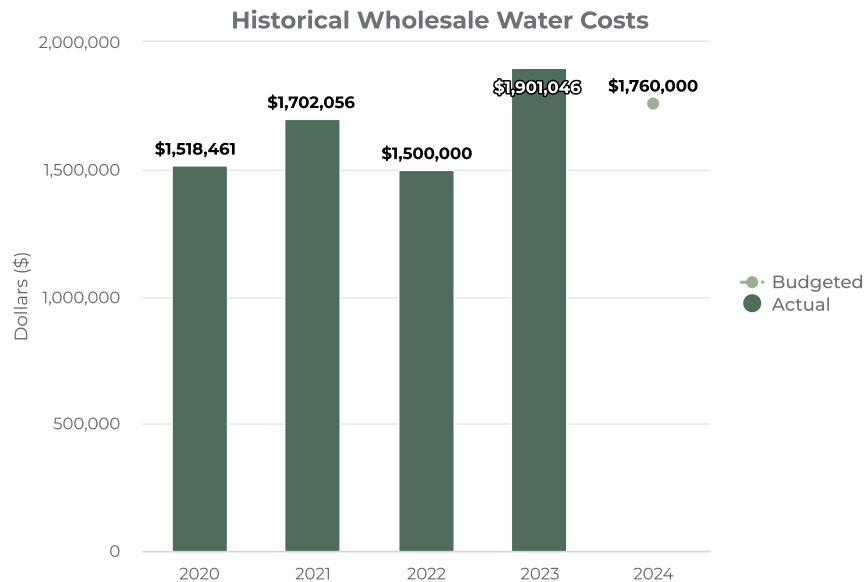
Utility Fund Expenditures

SALARIES AND WAGES

Salaries and wages in the Utility Fund are budgeted to increase by \$32,282 as compared to the current year budget. This increase is primarily due to the cost of living and merit raise adjustments and the addition of one waste water position. This increase is slightly offset due to the elimination of the Customer Service Coordinator position, whose responsibilities were absorbed by the Deputy Court Clerk.

OTHER MAJOR EXPENDITURES

Purchase of Wholesale Water - Bluebonnet W.S.C. has not increased its wholesale water rates for FY 2023-24. Please note, Bluebonnet has informed the City that it plans to increase rates at some point during the fiscal year when they begin their water line replacement project. The City currently pays \$3.50/thousand, which by contract is the same rate that the City of Waco charges Woodway for wholesale water. The City's minimum annual take or pay from Bluebonnet will be \$126,000 which is consistent to last year. The dollar amount of water purchases from the City of Waco is budgeted to increase as compared to the current year budget. We are estimating water purchases to be comparable to the budget this year, but we increased the budget for water purchases next year due to the increases in water purchases seen in FY 2022-23.



Utility Fund Expenditures (continued)

Sewer Treatment - Sewer treatment costs allocated to Woodway for FY2023-24 are \$695,024, which is \$49,193 more than the current year. This increase is due to increases in treatment costs such as increased chemical costs and increase in costs charged by the City of Waco.

Capital Expenditures – A budgeted capital transfer as a source of revenue to the Utility Projects Fund is omitted from FY 2023-24 due to funding constraints. However, a projected \$550,000 surplus is available for transfer to the Utility Projects Fund at the end of the current year primarily due to increased water sales.

A few routine miscellaneous capital items were budgeted into the Utility Fund this year, including replacing a chemical feed pump (\$32,000), a lift station digester (\$20,000), a push camera (\$15,000), harbor valves (\$6,000), a tapping machine (\$4,000), a vac-con joy stick (\$3,000) and a gas monitor (\$1,000). Finally, a transfer to the Equipment Replacement Fund in the amount of \$243,000 is budgeted utilizing the same methodology described in presentation of the operating General Fund.

Services - As mentioned under a discussion of General Fund revenues, the reimbursement for services performed by General Fund operations to support utility operations have increased from last year pursuant to an "in-house" cost allocation of administrative services, finance, street repair, and communications. This "reimbursement" is calculated based upon current year General Fund budgeted expenses.

UTILITY FUND SUMMARY

Utility Fund expenditures in the budget as compared to the prior year budget are \$647,745 more. This increase is primarily due an addition of one wastewater employee along with a 5% cost of living adjustment for all employees. Additionally, the cost of chemicals, pumps and equipment repairs, and sewage treatment charges attributed to the increase in budget.

Other Funds

Other Operating

Sanitation Fund – Effective October 1, 2022, this fund was created to account for sanitation services provided by Frontier Waste Solutions. This fund is self-supporting and operates much like a private business.(Enterprise Fund)

Carleen Bright Arboretum/Pavilion Operations - Effective October 1, 2023, this fund was created to account for the operations of the Carleen Bright Arboretum grounds and Pavilion Event Center. These operations were historically recorded in the general fund. However, because they are financed primarily through event revenues and transfers from Tourism, Council directed staff to record activities in a separate fund. (Special Revenue Fund)

DEBT SERVICE FUNDS

General Debt Service Fund – As compared to FY 2022-23, debt service funding increased by only \$2,250. This change is due to small variances in our debt structure from year to year. The debt service tax rate for FY2023-24 will be \$0.019109 as compared to \$0.021620 for the prior year.

Utility Debt Service Fund – With regard to Utility debt service requirements, funding has decreased by only \$5,452 as compared to the prior year. This change is due to small variances in our debt structure from year to year.

CAPITAL PROJECT FUNDS

General Projects Fund - This Fund begins FY 2023-24 with a projected fund balance of \$5,254,416. With additional interest earnings and miscellaneous income of \$165,000 brings the total projected resources to \$5,419,416. General Projects Fund expenditures include: Ritchie Road Improvements (\$750,000), Slurry Seal Program (\$400,000), Estaes restriped/pedestrian path (\$300,000), Comprehensive Master Plan (\$150,000), Brokwood Drive drainage (\$100,000), West Fairway Bike Lane (\$30,000) and Estates shared pathway (\$25,000). Additionally, a \$2,000,000 transfer to the Utility Capital Projects fund has been budgeted. Historically, utility capital projects were financed through any utility fund surplus available. However, due to the amount of projects budgeted and the fact that water/sewer rates were not increased in the current year, this transfer will provide funding for utility capital projects mentioned below.

Total programmed expenses equaling \$3,755,000 will leave a projected fund balance of \$1,664,416

Utility Projects Fund - This fund is projected to begin FY 2023-24 with a fund balance of \$1,199,327. With additional interest earnings of \$60,000 and a transfer from the general capital projects fund of \$2,000,000 brings the total projected resources to \$3,259,327. Utility Projects Fund expenditures include miscellaneous pump/well repairs (\$150,000), 84 storage tank (\$440,000), 84 well booster pump (\$80,000), Bosque well storage tank repairs (\$192,000), tank cleanings (\$83,000), and replacement of 2" line with 6" water line (\$400,000). Lastly, the City received grant funds in the previous year to replace 6" water lines with 12" water lines for \$1,914,160 recorded in the utility projects fund.

Total programmed expenses equaling \$3,259,160 will leave a projected fund balance of \$167. Historically, the City has depended on year-end surpluses to fund budgeted projects. However, beginning in FY 2023-24, transfers from both surplus and other fund balances will provide funding for all projects to be financed in the current year.

Future Capital Street Improvement Fund - This fund was established in FY 2002 to account for the proceeds of an incremental property tax increase. These proceeds shall only be used for future capital street improvements to offset debt issues and payment of such debt requirements. This fund is projected to begin FY 2023-24 with a fund balance of \$2,313,880. With additional tax revenues of \$827,959 and interest and penalties of \$5,500 brings the total projected resources to \$3,147,339. A total of \$0 is programmed for street projects, leaving a balance in this fund of \$3,147,339.



Arboretum Construction Fund - This capital fund was established to account for Arboretum related capital improvements. Miscellaneous improvements programmed for FY 2023-24 are \$430,000. These improvements include adding Pavilion/Arboretum overflow parking lot (\$200,000), Arboretum outdoor restrooms (\$150,000), renovating the Pavilion windows (\$50,000), and a redesign of Arboretum trails (\$30,000).

Family Center Construction Fund - This capital fund was established to account for Family Center related capital improvements. Improvements programmed for FY 2023-24 are: completing the new Woodway Family Center facility and adding ADA accessible playground equipment.

Park Projects Fund - This fund was established for projects associated with the City's park lands as considered by the Park Board. These projects are funded by internal transfers from the General Fund and is projected to have \$340,874 of resources available to fund park projects for the year. Projects programmed for FY 2023-24 total \$335,000: adding Whitehall Park Parking Lot (\$160,000) and Woodway Parks Road Maintenance (\$175,000).

Long - Term Capital Projects Fund - This fund was established in FY 2015 to account for the proceeds of a property tax increase. These proceeds shall only be used for long-term capital projects in order to offset debt issues and payment of such debt requirements. This fund is projected to begin FY 2023-24 with a fund balance of \$1,680,303. With additional tax revenues of \$275,986, interest and penalties of \$2,000 and interest earnings of \$55,000 brings the total projected resources to \$2,013,289. A total of \$500,000 is programmed long-term capital projects, leaving a balance in this fund of \$1,513,289.

OTHER FUNDS

Equipment Replacement Funds (general & utility) - The Equipment Replacement Funds begin FY 2023-24 with an estimated combined fund balance of \$1,341,235 and an additional \$763,500 is budgeted as new revenue from operating transfers and interest earnings. Budgeted expenditures amount to \$404,550 for routine replacement items such as patrol and staff cars, machinery & equipment and work trucks. Again, revenue transfers are based upon prior purchases, calculating payments for equipment purchased in equal installments over the equipment's useful life. This fund, established in 1994 for the purchase of large equipment, also levels the "peaks" and "valleys" in operating funds when the level of equipment purchased is not consistent from year to year.

Emergency Reserve Funds - These two separate reserve funds for general and utility operations are recommended to be retained at \$250,000 each.

Tourism Fund - FY 2023-24 revenues are projected to increase in the City's seven hotels as inflation continues to raise hotel prices. The estimated beginning fund balance is \$101,753 plus \$900,000 of estimated hotel occupancy tax and \$5,000 of interest income.

As the Council is well aware, these funds are restricted with regard to how they might be used for bonafide tourism related activities. After year end tourism transfers, this fund is anticipated to end FY 2023-24 with a fund balance of \$172,896, which will be used for future tourism improvements.

CONCLUSION

The total combined operating budget (General Fund, Utility Fund, Sanitation Fund, and CBA/Pavilion Operations Fund) for FY 2023-24 is \$22,288,586, which includes transfers to other funds for capital expenditures and reimbursement for services, performed by General Fund operations. The total combined capital expenditures budget for FY 2023-24 for all other funds is \$18,169,596.

Fiscal Year 2023 Comparative Numbers

Please note, the "FY 2023 Final" and "FY 2023 Final Budget" column throughout the Digital Budget Book does not include the final budget amendment approved by City Council at the November 13, 2023 council meeting. This is due to the timing of when the budget book is compiled to be submitted to the GFOA. However, the final budget amendment is included below. This amendment is the annual transfer of surpluses/fund balance and only impacts transfers in/out expenditure line items.

ORDINANCE NO. 23-12

AN ORDINANCE OF THE CITY OF WOODWAY, TEXAS, ADOPTING AMENDMENT NO. 2 TO THE BUDGET OF THE CITY OF WOODWAY, TEXAS, FOR ITS FISCAL YEAR 2022-2023; BY PROVIDING DETAILED LINE INCREASES; BY MAKING SUPPLEMENTAL APPROPRIATIONS; DECLARING THIS A MATTER OF GRAVE PUBLIC NECESSITY; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR THE EFFECTIVE DATE THEREOF

WHEREAS, the City of Woodway Fiscal Year 2022-2023 Annual Budget was adopted within the time and in the manner required by State Law; and

WHEREAS, the General and Utility Fund's ended the year with a surplus and the Tourism and General Capital Projects funds have available fund balance; and

WHEREAS, capital projects and events for fiscal year 2024 that are budgeted, non-routine and significant in cost require funding as followed:

- (1) Parks Capital Projects will incur costs for the Whitehall Park Parking lot and Woodway Parks Road Maintenance projects;
- (2) Arboretum Construction Fund will incur costs for Pavilion/Arboretum overflow parking lot, Arboretum outdoor restrooms, Pavilion windows, and redesign of Arboretum trails projects;
- (3) Utility Capital Projects Fund will incur costs for the 84 and Bosque storage tank painting, 84 booster pump, tank cleaning for all wells, pump/well repair, and replacement of waterline projects;
- (4) Discover Woodway Fund will incur costs for annual events including Mother & Daughter Brunch, Father & Daughter Dance, Arbo Fest, Summer Concert Series, and Christmas Event; and

WHEREAS, the City Council hereby finds and determines that certain transfers of unencumbered appropriation balances from one department or division to another are allowed; and

WHEREAS, the City Council hereby finds and determines that there are sufficient revenues available for appropriation; and

WHEREAS, the City Council finds and determines that the proposed changes in the budget are for municipal purposes, and that the amendment to the budget is a matter of grave public necessity requiring adoption of the amendment to the budget at this time.

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

Ordinance No. 23-12
FY 2022-2023 Amendment No. 2

Section 1. The facts and matters set forth in the preamble of this ordinance are found to be true and correct.

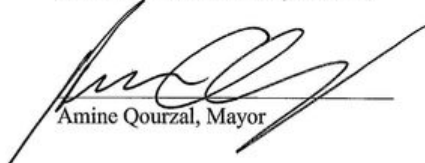
Section 2. The City of Woodway Fiscal Year 2022-2023 Annual Budget is hereby amended by the adoption of "Amendment No. 2 to the Budget of the City of Woodway, Texas, for the Fiscal Year 2022-2023," a copy of which is attached hereto. "Amendment No. 2 to the Budget of the City of Woodway, Texas, for the Fiscal Year 2022-2023" shall be attached to and made a part of the Original Budget by the City Secretary and filed as required by State Law.

Section 3. All ordinances or parts of ordinances inconsistent with the terms of this ordinance are hereby repealed; provided however, that such repeal shall be only to the extent of such inconsistency and in all other respects this ordinance shall be cumulative of other ordinances regulating and governing the subject matter covered by this ordinance.

Section 4. This ordinance shall become effective after its approval and adoption upon first and final reading and its publication pursuant to law.

PASSED AND APPROVED this 13th day of November 2023.

CITY OF WOODWAY, TEXAS


Amine Qourzal, Mayor

ATTEST:


Donna Barkley, City Secretary

APPROVED AS TO FORM & LEGALITY:

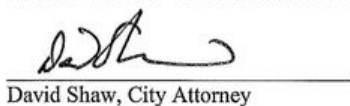

David Shaw, City Attorney

Exhibit "A"

AMENDMENT NO. 2 TO THE BUDGET OF THE CITY OF WOODWAY, TEXAS
FOR THE FISCAL YEAR 2022-2023

Fund	Account Number	Account Name	2022-2023 Current Budget	Amendment Amount	2022-2023 Amended Budget
Revision #1					
General Fund	100-4109-4198104	Transfer/Park Reserve	\$ -	\$ 335,000	\$ 335,000
General Fund	100-4109-4198107	Transfer/Arboretum	-	200,000	200,000
Utility Fund	500-4502-4528105	Transfer/Capital Projects	-	550,000	550,000
Tourism Fund	200-4608-4688107	Transfer/Arboretum	-	230,000	230,000
Tourism Fund	200-4608-4688108	Transfer/Discover Woodway	-	70,000	70,000
Capital Projects Fund	302-4304-4348116	Transfer/Utility Capital Projects	-	850,000	850,000

Fund	Account Number	Account Name	2022-2023 Current Budget	Amendment Amount	2022-2023 Amended Budget
Revision #2					
Parks Capital Projects	300-0000-3910100	Transfer from GF	\$ -	\$ (335,000)	\$ (335,000)
Arboretum Construction	308-0000-3910100	Transfer from GF	-	(200,000)	(200,000)
Arboretum Construction	308-0000-3910800	Transfer from Tourism	-	(230,000)	(230,000)
Utility Capital Projects	504-0000-3910200	Transfer from UF	-	(550,000)	(550,000)
Utility Capital Projects	504-0000-3910201	Transfer from GF	-	(850,000)	(850,000)
Discover Woodway	208-0000-3910800	Transfer from Tourism	-	(70,000)	(70,000)



Priorities & Issues

The following is a review and outline of major budget issues for FY 2023-2024.

COMMUNITY DEVELOPMENT

Supporting City Strategies:

- (1) Providing the most responsive possible services, by focusing on the citizens as the customer*
- (4) Planning and providing for a strong infrastructure; and,*
- (6) Remaining a “city of choice” by providing a model environment in which to live through enhancing and preserving the City’s existing neighborhoods, unique beauty and quality of life.*

As part of a holistic approach to community development, a conservative neighborhood revitalization effort is now under formation. Recognizing that streets, drainage and utility improvements are a large part of any effort to enhance neighborhoods, other on-going community development strategies are continued infrastructure improvements.

With regard to other major infrastructure maintenance that impacts community development, we are also reprogramming a full year of our very popular micro-surfacing program for FY 2023-24 and increasing the annual budget from \$300,000 to \$400,000.

As part of the concept of getting and providing excellent quality service, several initiatives are under way. The City maintains a customer service work order tracking system. This continues to ensure that all customer service orders are processed in a timely manner. Customer service input will be obtained by customer through surveys and feedback. Additionally, the City released a 311 app that allows Citizens to take photographs and upload maintenance requests directly from their mobile phones. Many requests for service come through the City website and are processed daily.

WORKFORCE DEVELOPMENT

Supporting City Strategy:

- (2) Recruiting, developing and retaining highly qualified staff.*

To borrow sentiments, which have been repeatedly expressed and discussed by the Council, “an organization is only as good as its people.” Employees make the difference in any service organization. Highly qualified and productive staff members reduce the need for additional employees, improve service delivery and make more efficient and innovative use of other resources. In the last year, turnover has improved in many areas but remains a significant problem in some operations. The average length of service for employees at the end of FY 2023-24 was 8.23 years, and turnover for the year was 23%. This turnover rate includes more than one new employee in a single position - such as administrative assistant and dispatcher. Additionally, it includes 6 retirees that had an average tenure of 22.17 years upon retirement.

Like all other employers in Texas and the U.S., we are dealing with the universal challenge of a more competitive labor market and associated recruiting and retention problems. In order to retain the excellent workforce we currently have in place, market adjustments as well as consumer price index and performance pay raises have been implemented.

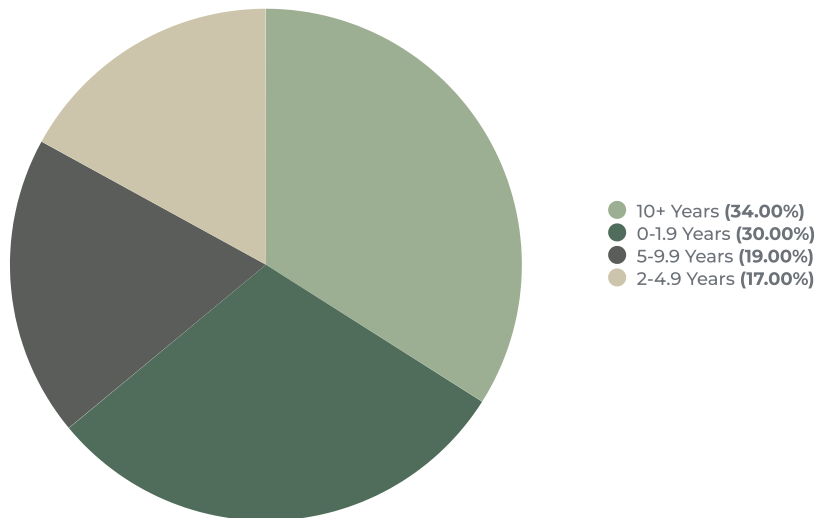
Market Based Pay Plan Adjustments – Our pay-for-performance compensation program includes a potential annual market adjustment based upon an annual salary and benefits survey. Based upon a statewide survey of like positions across the state, our plan uses survey ranges to establish the mid-point of our own pay plan ranges. When the pay range is adjusted based upon the market survey, only employees with wage rates falling below the entry level receive an increase. Thirteen salary ranges were impacted by this market increase for FY 2023-24.



Consumer Price Index Adjustments – For the last eleven years and this year we were able to budget a cost of living adjustment based on CPI. This increase was 5% for all employees, regardless of performance.

Performance Adjustments– For the last twelve years and this year we were able to budget a 3% across the board increase to fund the performance adjustments. Employees are eligible for a 2% or 4% increase depending upon their annual performance evaluation.

Employee Tenure (Average 8.23 years)



Combined Personnel Summary by Department

	General Fund	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimated	2023-2024 Budget
1	CITY SECRETARY'S OFFICE	1	1	1	1
2	ADMINISTRATION	3.7	3.7	3.7	3.7
3	FINANCE	2.5	2.5	2.5	3.5
4	POLICE/FIRE/ANIMAL CONTROL	46.5	48.5	46.5	48.5
5	MUNICIPAL COURT	2	2	2	2
6	STREETS	4.6	4.6	4.6	4.6
7	SANITATION	0	0	0	0
8	PARKS	5.1	5.1	5.1	5.1
9	PUBLIC BUILDINGS	0	0	0	0
10	COMM. SVCS ADMIN/INSPECTIONS	2.6	3.6	2.6	3.6
11	COMMUNITY DEVELOPMENT	0	0	0	0
12	ECONOMIC DEVELOPMENT	0	0	0	0
13	WOODWAY BEAUTIFUL	0	0	0	0
14	YOUTH COMMISSION	0	0	0	0
15	CARLEEN BRIGHT ARBORETUM	7.7	6.5	7.7	6.5
16	WOODWAY FAMILY CENTER	<u>3.8</u>	4.5	<u>3.8</u>	4.5
17	TOTAL GENERAL FUND	79.5	82	79.5	83

	Utility Fund	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimated	2023-2024 Budget
1	WATER SERVICES	6.3	5.3	6.3	5.3
2	SEWER SERVICES	3.9	3.9	3.9	4.9
3	CUSTOMER SERVICE	<u>3.8</u>	<u>3.8</u>	<u>2.8</u>	<u>2.8</u>
4	TOTAL UTILITY FUND	14.00	13.00	13.00	13.00

	Total	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimated	2023-2024 Budget
1	TOTAL ALL FUNDS	93.50	95.00	92.50	96.00

POPULATION (2020 CENSUS) 9,383
 GENERAL FUND EMPLOYEES 83
 UTILITY FUND EMPLOYEES 13
 TOTAL EMPLOYEES 96
 % CHANGE FROM PRIOR YEAR 1.60%

Personnel numbers are stated as full-time equivalents and include both regular full-time employees and temporary employees

The change in personnel count went from 95 FTE's budgeted in 2022-2023 to 96 budgeted in 2023-2024. This addition of one FTE comes from the City adding one wastewater employee to sewer services and one HR manager to finance and eliminating one customer service FTE.

Estimated Ad Valorem Tax Collection & Proposed Distribution

Assessed Valuation for 2023	\$2,004,950,794
Less Homestead Exemptions	(\$165,041,057)
Net Taxable Amount	1,839,909,737
Tax Rate Per \$100 Valuation	0.373701
Revenue from 2023 Tax Roll	6,875,761
Estimated Collections	99%
Total Funds Available	\$6,807,003

Schedule of Tax Levy and Collection Rate

	Total Assessed Valuation	Tax Rate	Tax Levy	Current Tax Collection	Collection to Levy
2013	852,548,069	0.456900	3,895,292	3,854,888	98.96%
2014	911,970,360	0.470000	4,286,261	4,329,685	101.01%
2015	950,886,030	0.470000	4,469,164	4,436,643	99.27%
2016	995,219,209	0.470000	4,677,530	4,645,641	99.32%
2017	1,068,858,260	0.470000	5,023,634	4,997,434	99.48%
2018	1,161,150,073	0.450000	5,225,175	5,196,454	99.45%
2019	1,249,624,019	0.450000	5,623,308	5,579,492	99.22%
2020	1,280,466,096	0.450000	5,762,097	5,814,032	100.90%
2021	1,415,751,577	0.470000	6,654,032	6,510,923	97.85%
2022	1,599,040,218	0.417174	6,670,780	6,503,787	97.50%
2023	2,004,950,794	0.373701	6,875,761		

Tax Rate per \$100

	Proposed Distribution	Tax Rate 2022-2023	Tax Rate 2023-2024	Amount 2023-2024	%
1	General	0.335554	0.294592	5,351,470	78.62%
2	Future Capital Street Improvements	0.045000	0.045000	827,959	12.16%
3	Long-Term Capital Projects	0.015000	0.015000	275,986	4.05%
4	Interest and Sinking	<u>0.021620</u>	<u>0.019109</u>	<u>351,588</u>	<u>5.17%</u>
5	Total	0.417174	0.373701	6,807,003	100%

*Note: due to slight differences in the proposed budget/tax rate and adopted, there is approximately a \$96k and \$7k difference in general fund and general debt service property taxes budgeted and the calculation above. This difference will be adjusted during the midyear budget amendment process.

Combined Fund Summaries

Fund #	Fund Name	Type	2022-2023 Fund Balance	2023-2024 Revenues	2023-2024 Expenditures	2023-2024 Fund Balance
100	General Fund	Operating	\$ 3,620,215	\$ 11,714,020	\$ 12,268,984	\$ 3,065,251
207	CBA/Pavilion Operations Fund	Operating	-	885,757	885,757	-
500	Utility Fund	Operating	634,287	7,320,745	7,320,745	634,287
600	Sanitation Fund	Operating	101,586	1,813,100	1,813,100	101,586
101	General Emergency Reserve Fund	Designated	250,000	-	-	250,000
103	General Equipment Replacement Fund	Designated	1,004,845	510,200	271,550	1,243,495
200	Tourism Fund	Restricted	101,753	905,000	833,857	172,896
203	Unclaimed Money Fund	Restricted	1,404	-	-	1,404
208	Discover Woodway Fund	Restricted	88,783	15,000	70,000	33,783
210	Drug Seizure/Forfeiture Fund	Restricted	8,738	200	-	8,938
211	Law Enforcement Officer Continuing Ed	Restricted	151	2,415	2,400	166
212	MC Building Security Fund	Restricted	73,940	7,000	25,000	55,940
213	MC Technology Fund	Restricted	12,564	4,400	5,000	11,964
214	MC Child Safety Fund	Restricted	118,695	15,000	5,000	128,695
215	Asset Forfeiture Fund	Restricted	38,408	2,000	25,000	15,408
216	MC Local Truancy Prevention & Diversion	Restricted	18,111	12,500	-	30,611
217	MC Jury Fund	Restricted	356	110	-	466
300	Park Projects Fund	Capital	5,874	335,000	335,000	5,874
301	Park Dedication Fund	Capital	13,225	500	-	13,725
302	General Projects Fund	Capital	5,254,416	165,000	3,755,000	1,664,416
306	Future Capital Street Improvement	Capital	2,313,880	833,459	-	3,147,339
308	Arboretum Construction Fund	Capital	442,241	10,000	430,000	22,241
309	Development Fund	Capital	138,868	3,500	-	142,368
310	Family Center Construction Fund	Capital	2,735,770	50,000	2,131,045	654,725
311	Long-Term Capital Projects Fund	Capital	1,680,303	332,986	500,000	1,513,289
400	General Debt Service Fund	Restricted	54,669	352,725	347,975	59,419
501	Utility Debt Service Fund	Restricted	317,863	1,837,056	1,832,056	322,863
502	Utility Emergency Reserve Fund	Designated	250,000	-	-	250,000
503	Utility Equipment Replacement Fund	Designated	336,390	253,300	133,000	456,690
504	Utility Projects Fund	Capital	1,199,327	2,060,000	3,259,160	167
507	Utility Impact Improvements	Restricted	37,806	-	-	37,806
515	2021 Utility Improvement Fund	Capital	7,546,772	250,000	7,222,441	574,331
			\$ 28,401,239	\$ 29,690,973	\$ 43,472,070	\$ 14,620,142

*Fund Type

- Operating-Funds are used to support daily activities of the City
- Capital-Funds are used to support capital projects of the City, usually significant in value
- Designated-Funds have been designated by the City for a specific purpose
- Restricted-Funds are legally restricted for a specific purpose

MC-Municipal Court



Projected Fund Balances

General Government Funds

	Fund	Fund Balance 9/30/2023	Budgeted Revenues	Budgeted Expenditures	Fund Balance 9/30/2024
1	100 - GENERAL FUND	3,620,215	11,714,020	12,268,984	3,065,251
2	101 - GENERAL EMERGENCY RESERVE	250,000	-	-	250,000
3	103 - EQUIPMENT REPLACEMENT FUND *	<u>1,004,845</u>	<u>510,200</u>	<u>271,550</u>	<u>1,243,495</u>
4	TOTAL GENERAL GOVERNMENTAL FUNDS	4,875,060	12,224,220	12,540,534	4,558,746

* DESIGNATED FUNDS

Debt Service Fund

	Fund	Fund Balance 9/30/2023	Budgeted Revenues	Budgeted Expenditures	Fund Balance 9/30/2024
1	400 - DEBT SERVICE FUNDS	54,669	352,725	347,975	59,419

Proprietary Funds

	Fund	Fund Balance 9/30/2023	Budgeted Revenues	Budgeted Expenditures	Fund Balance 9/30/2024
1	500 - UTILITY FUND **	634,287	7,320,745	7,320,745	634,287
2	501 - UTILITY DEBT SERVICE FUND *	317,863	1,837,056	1,832,056	322,863
3	502 - UTILITY EMERGENCY RESERVE	250,000	-	-	250,000
4	503 - EQUIPMENT REPLACEMENT	336,390	253,300	133,000	456,690
5	504 - UTILITY PROJECTS FUND ***	1,199,327	2,060,000	3,259,160	167
6	507 - UTILITY IMPACT IMPROVEMENTS	37,806	-	-	37,806
7	515 - 2021 UTILITY IMPROVEMENT BOND FUND *	7,546,772	250,000	7,222,441	574,331
8	600 - SANITATION FUND **	<u>101,586</u>	<u>1,813,100</u>	<u>1,813,100</u>	<u>101,586</u>
9	TOTAL PROPRIETARY FUNDS	10,424,031	13,534,201	21,580,502	2,377,730

* DESIGNATED FUNDS

** UTILITY FUND AND SANITATION FUND REFLECTS CASH BALANCE PORTION OF RETAINED EARNINGS.

*** UTILITY PROJECTS FUND INCLUDES SOME BUDGETED PROJECTS THAT WILL BE POSTPONED UNTIL FUNDING BECOMES AVAILABLE.

Special Revenue Funds

	Fund	Fund Balance 9/30/2023	Budgeted Revenues	Budgeted Expenditures	Fund Balance 9/30/2024
1	200 - TOURISM FUND	101,753	905,000	833,857	172,896
2	203 - UNCLAIMED MONEY FUND	1,404	-	-	1,404
3	207 - CBA/PAVILION OPERATIONS FUND	-	885,757	885,757	-
4	208 - DISCOVER WOODWAY FUND	88,783	15,000	70,000	33,783
5	210 - DRUG SEIZURE/FORFEITURE FUND	8,738	200	-	8,938
6	211 - LAW ENFORCEMENT CONT ED	151	2,415	2,400	166
7	212 - MC BUILDING SECURITY	73,940	7,000	25,000	55,940
8	213 - MC TECHNOLOGY FUND	12,564	4,400	5,000	11,964
9	214 - MC CHILD SAFETY FUND	118,695	15,000	5,000	128,695
10	215 - ASSET FORFEITURE FUND	38,408	2,000	25,000	15,408
11	216 - MC LOCAL TRUANCY PREVENTION/DIVERSION FUND	18,111	12,500	-	30,611



12	217 - MUNICIPAL COURT LOCAL MUNICIPAL JURY	<u>356</u>	<u>110</u>	=	<u>466</u>
13	TOTAL SPECIAL REVENUE FUNDS	462,903	1,849,382		460,271

Capital Projects

	Fund	Fund Balance 9/30/2023	Budgeted Revenues	Budgeted Expenditures	Fund Balance 9/30/2024
1	300 - PARK PROJECTS FUND	38,069	610	(37,000)	1,679
2	301 - PARK DEDICATION FUND	12,817	100	-	12,917
3	302 - GENERAL PROJECTS FUND	4,152,995	75,000	(800,000)	3,427,995
4	306 - FUTURE CAPITAL STREET IMPROVEMENT FUND	1,407,427	745,068	-	2,152,495
5	308 - ARBORETUM CONSTRUCTION FUND	137,754	2,500	-	140,254
6	309 - DEVELOPMENT FUND	135,168	1,000	-	136,168
7	310 - FAMILY CENTER CONSTRUCTION FUND	6,991,203	53,500	(6,250,000)	794,703
8	311 - LONG-TERM CAPITAL PROJECTS FUND	1,389,243	256,856	-	1,646,099
9	TOTAL CAPITAL PROJECT FUNDS	14,264,676	1,134,634	(7,087,000)	8,312,310

FUND SUMMARIES

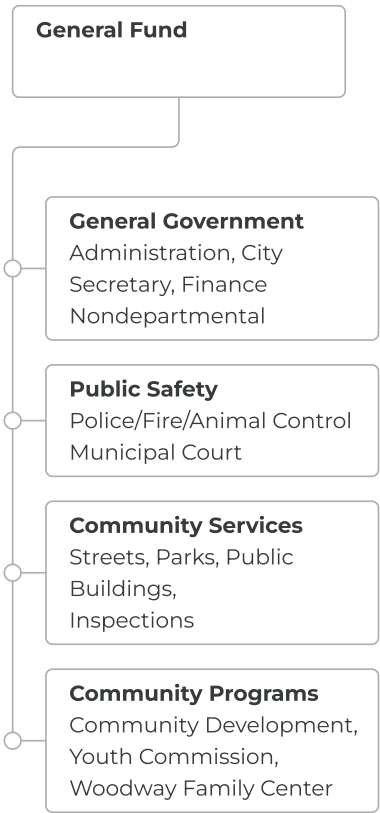




General Fund

The General Fund is a governmental fund that includes general government activities, public safety, streets, parks, etc. These services are financed by taxes, charges for services, fines, and interest.

Departments within the General Fund



Summary

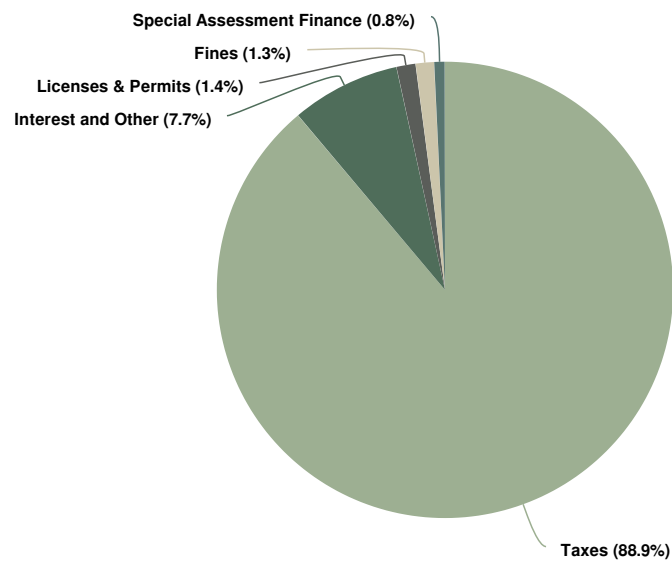
The City of Woodway is projecting \$11.71M of revenue in FY2024, which represents a 0.1% increase over the prior year. Budgeted expenditures are projected to increase by 4.9% or \$571.94K to \$12.27M in FY2024.



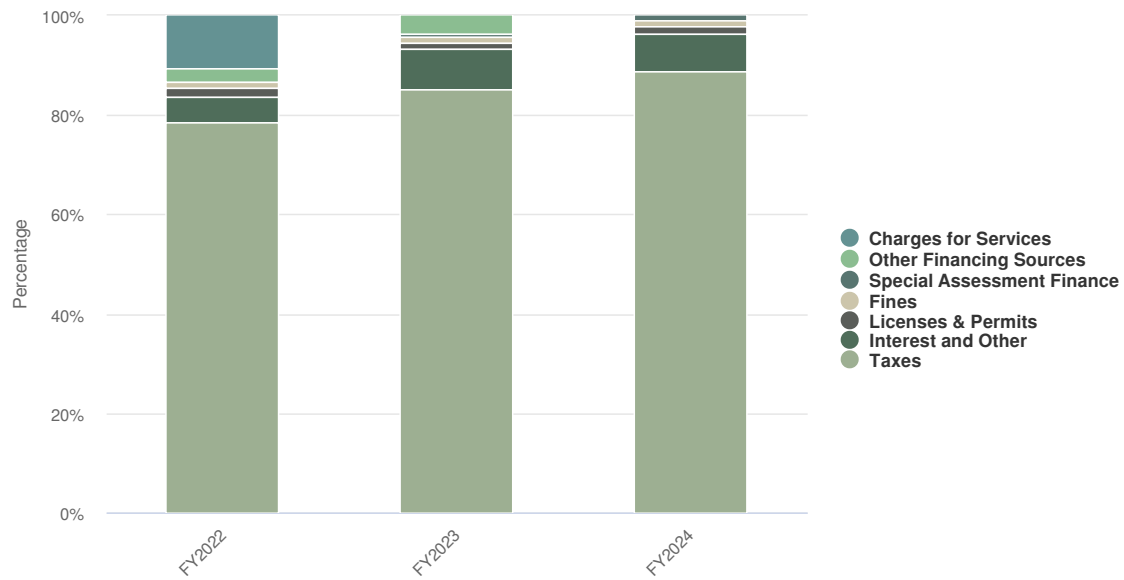
Revenues by Source

Taxes include property taxes, sales taxes, and franchise tax. To see details and narrative of General Fund Revenue sources, see the Funding Sources section of the Digital Budget Book.

Projected 2024 Revenues by Source



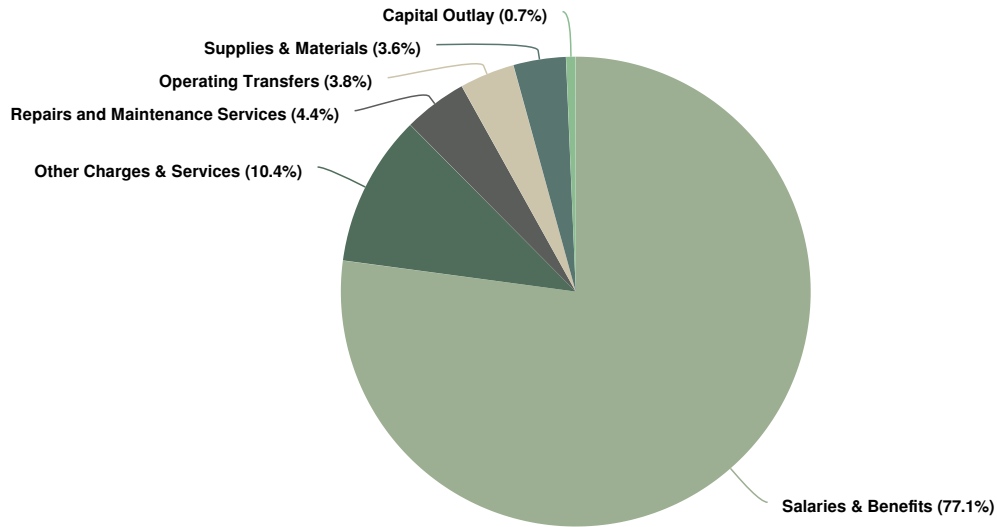
Budgeted and Historical 2024 Revenues by Source



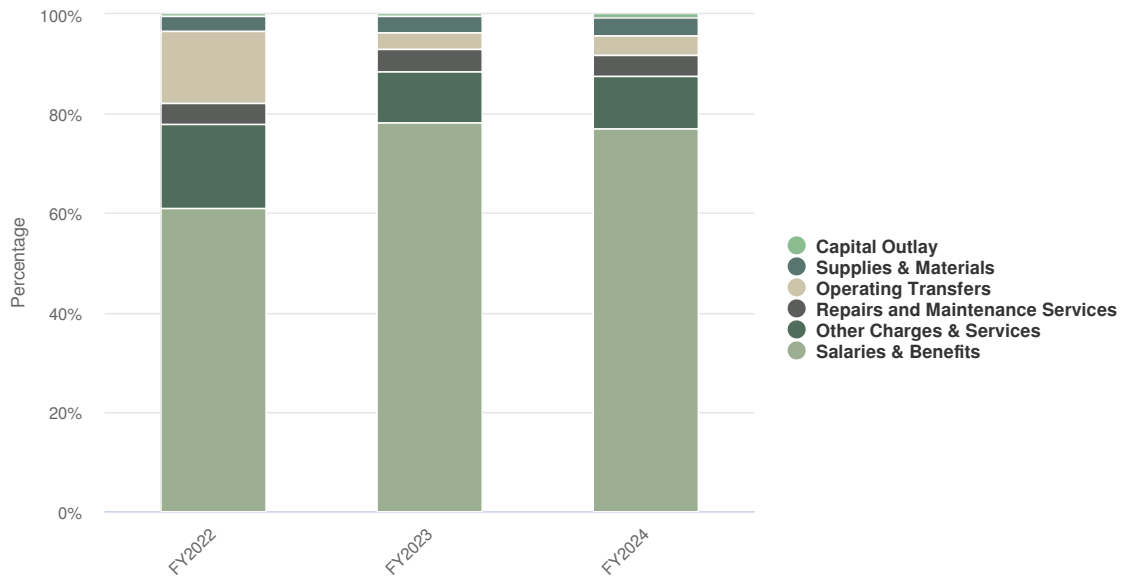
Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Taxes	\$10,029,860	\$9,963,923	\$10,351,270	\$10,410,677	4.5%
Licenses & Permits	\$223,982	\$145,000	\$154,786	\$158,700	9.4%
Intergovernmental Revenue	\$0	\$0	\$27,882	\$0	0%
Charges for Services	\$1,359,327	\$0	\$0	\$0	0%
Fines	\$150,895	\$159,000	\$142,264	\$153,000	-3.8%
Interest and Other	\$667,331	\$956,152	\$1,089,211	\$902,843	-5.6%
Special Assessment Finance	\$13,388	\$57,000	\$65,279	\$88,800	55.8%
Other Financing Sources	\$318,335	\$415,970	\$464,529	\$0	-100%
Total Revenue Source:	\$12,763,119	\$11,697,045	\$12,295,220	\$11,714,020	0.1%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Salaries & Benefits	\$7,781,892	\$9,162,262	\$8,382,728	\$9,461,694	3.3%
Other Charges & Services	\$2,145,290	\$1,199,846	\$1,159,589	\$1,280,745	6.7%

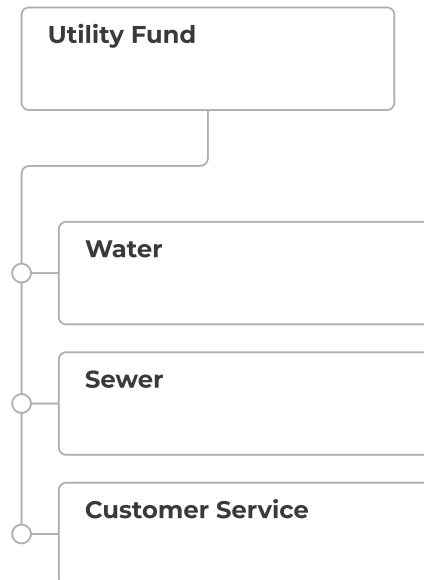
Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Repairs and Maintenance Services	\$535,872	\$518,310	\$637,476	\$538,375	3.9%
Supplies & Materials	\$380,714	\$389,785	\$358,039	\$444,970	14.2%
Capital Outlay	\$29,896	\$31,742	\$90,448	\$80,000	152%
Operating Transfers	\$1,857,300	\$395,100	\$395,898	\$463,200	17.2%
Total Expense Objects:	\$12,730,964	\$11,697,045	\$11,024,179	\$12,268,984	4.9%



Utility Fund

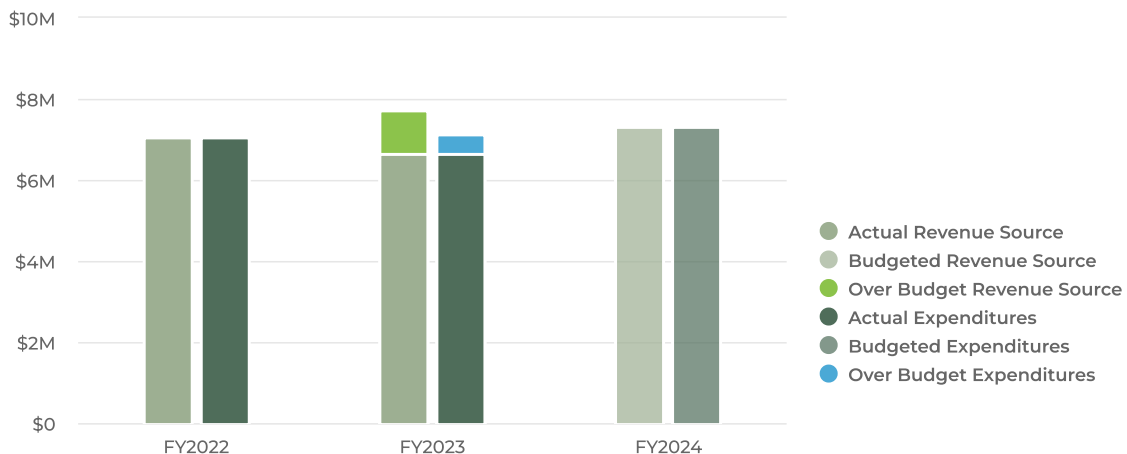
The Utility Fund is a proprietary fund that accounts for water and sewer services that are self-supporting and operate much like a private business.

Departments within the Utility Fund



Summary

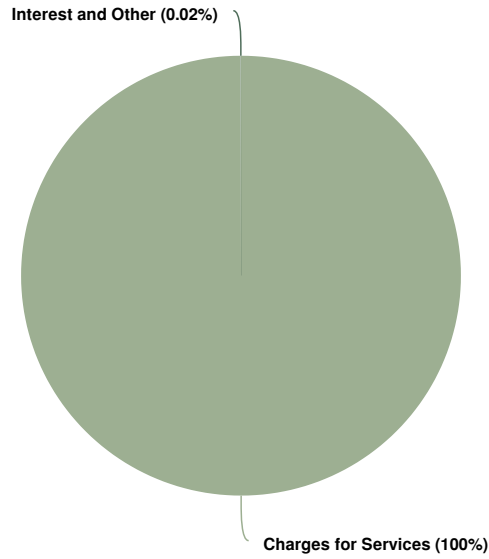
The City of Woodway is projecting \$7.32M of revenue in FY2024, which represents a 9.7% increase over the prior year. Budgeted expenditures are projected to increase by 9.7% or \$647.75K to \$7.32M in FY2024.



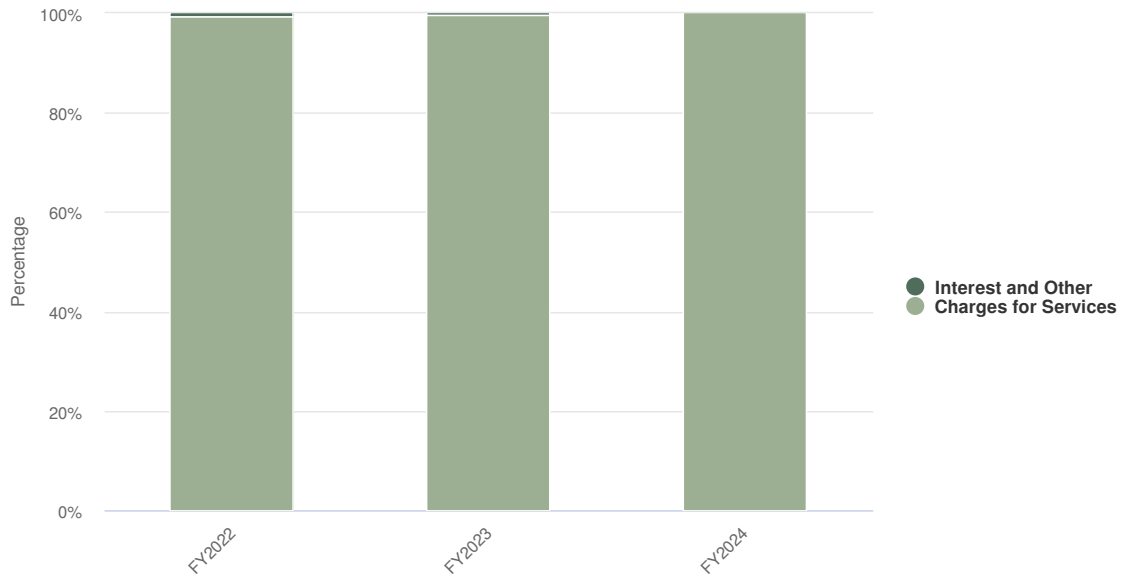
Revenues by Source

To see details and narrative of Utility Fund Revenue sources, see the Funding Sources section of the Digital Budget Book.

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

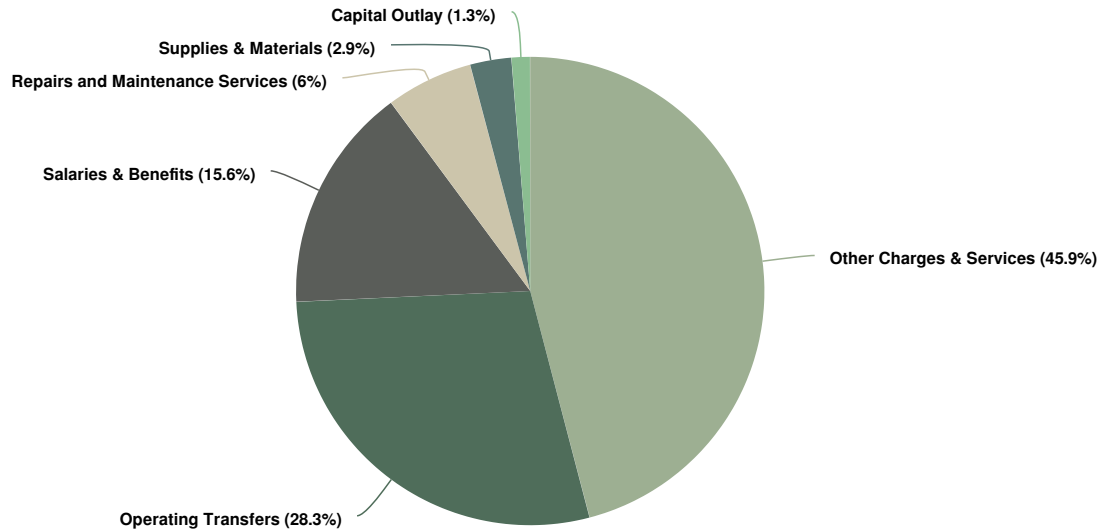


Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Charges for Services	\$7,026,547	\$6,649,000	\$7,617,502	\$7,319,245	10.1%

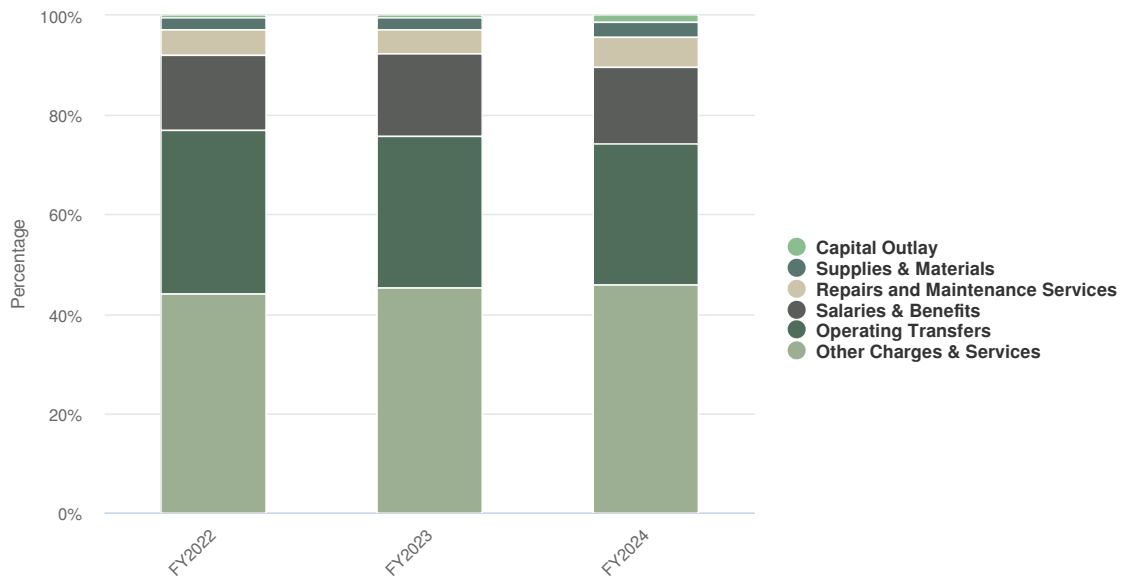
Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Interest and Other	\$49,995	\$24,000	\$18,695	\$1,500	-93.7%
Other Financing Sources	\$0	\$0	\$91,206	\$0	0%
Total Revenue Source:	\$7,076,543	\$6,673,000	\$7,727,403	\$7,320,745	9.7%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



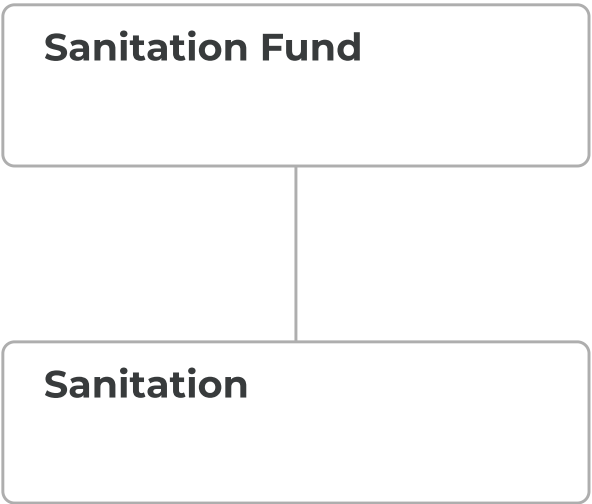
Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Salaries & Benefits	\$1,066,927	\$1,103,916	\$1,063,382	\$1,141,868	3.4%
Other Charges & Services	\$3,108,525	\$3,023,276	\$3,235,957	\$3,362,821	11.2%
Repairs and Maintenance Services	\$370,641	\$313,600	\$620,866	\$439,100	40%
Supplies & Materials	\$175,141	\$175,800	\$185,579	\$208,800	18.8%
Capital Outlay	\$18,464	\$12,100	\$4,531	\$93,100	669.4%
Operating Transfers	\$2,328,328	\$2,044,308	\$2,044,308	\$2,075,056	1.5%
Total Expense Objects:	\$7,068,026	\$6,673,000	\$7,154,622	\$7,320,745	9.7%



Sanitation Fund

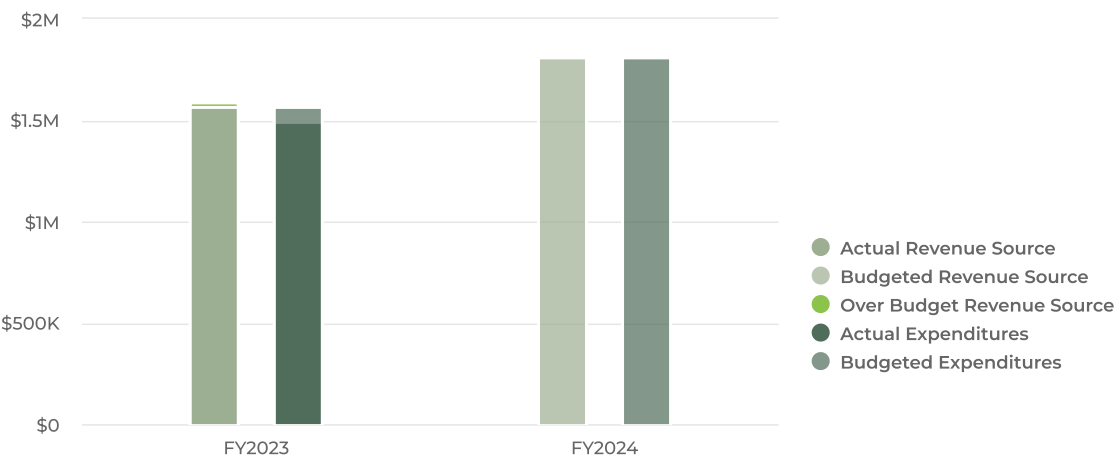
The Sanitation Fund was created during fiscal year 2023 to account for sanitation services provided by Frontier Waste Solution. This fund is self-supporting and operates much like a private business. Prior to fiscal year 2023, these operations were recorded in the General Fund.

Departments within the Sanitation Fund



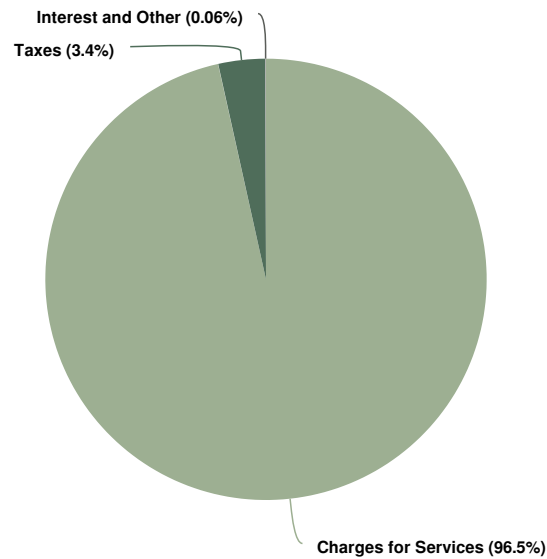
Summary

The City of Woodway is projecting \$1.81M of revenue in FY2024, which represents a 15.5% increase over the prior year. Budgeted expenditures are projected to increase by 15.5% or \$243.1K to \$1.81M in FY2024.

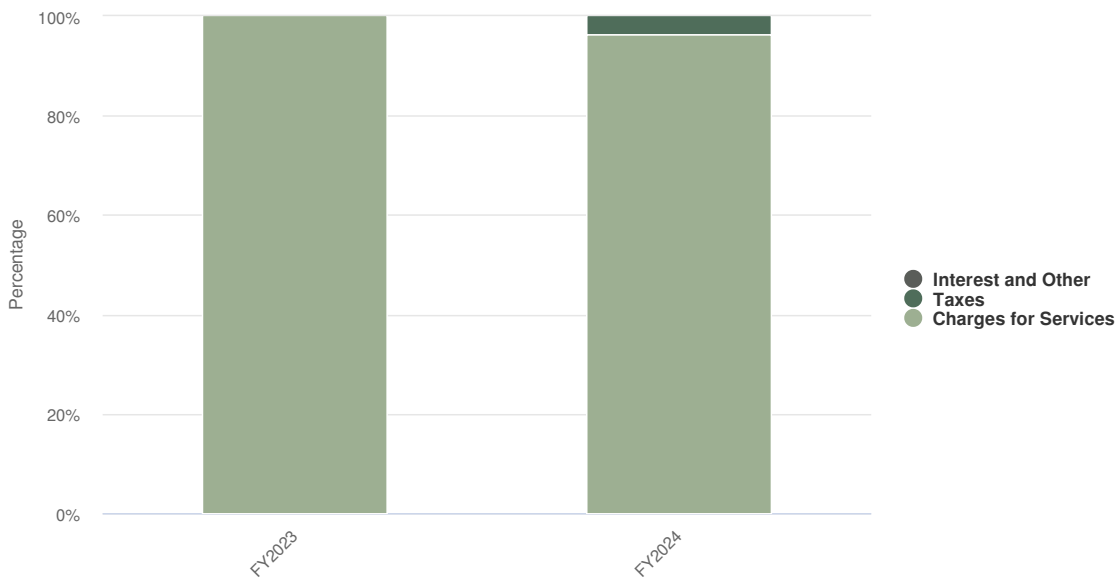


Revenues by Source

Projected 2024 Revenues by Source



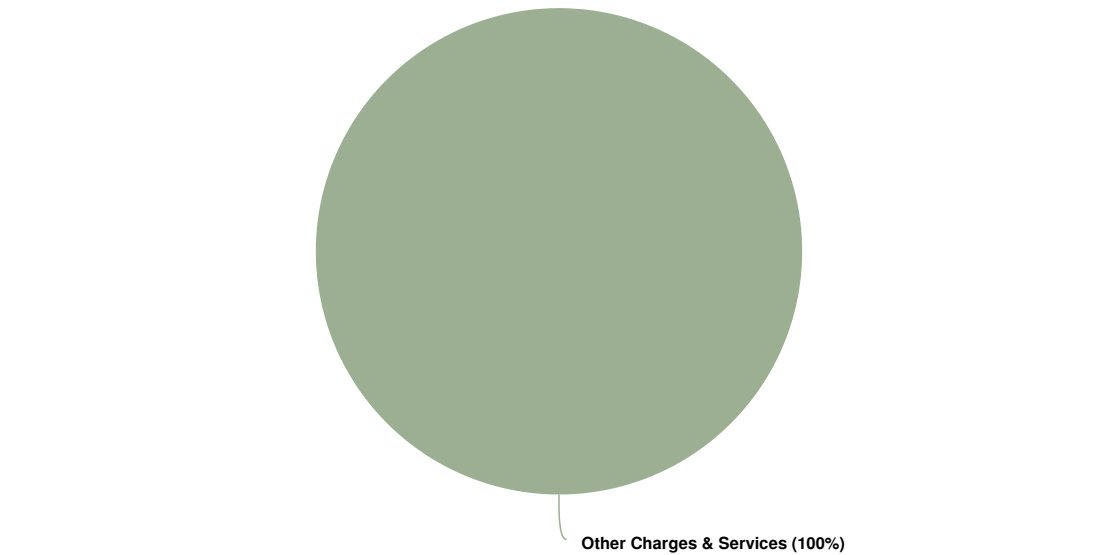
Budgeted and Historical 2024 Revenues by Source



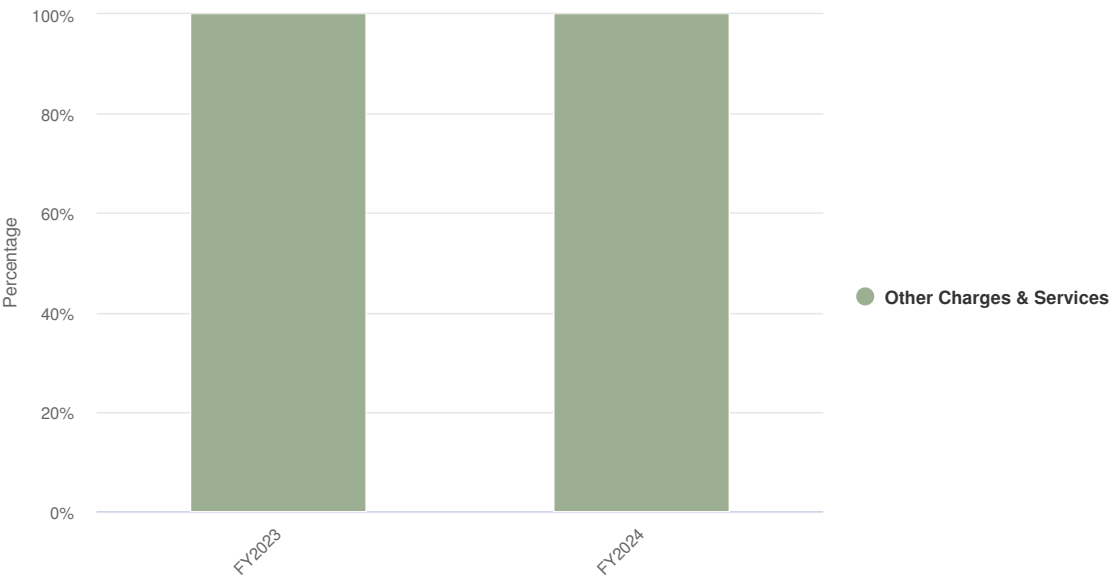
Name	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Revenue Source				
Taxes	\$0	\$51,787	\$62,100	N/A
Charges for Services	\$1,570,000	\$1,543,944	\$1,750,000	11.5%
Interest and Other	\$0	-\$1,257	\$1,000	N/A
Total Revenue Source:	\$1,570,000	\$1,594,474	\$1,813,100	15.5%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Expense Objects				
Other Charges & Services	\$1,570,000	\$1,492,888	\$1,813,100	15.5%
Total Expense Objects:	\$1,570,000	\$1,492,888	\$1,813,100	15.5%

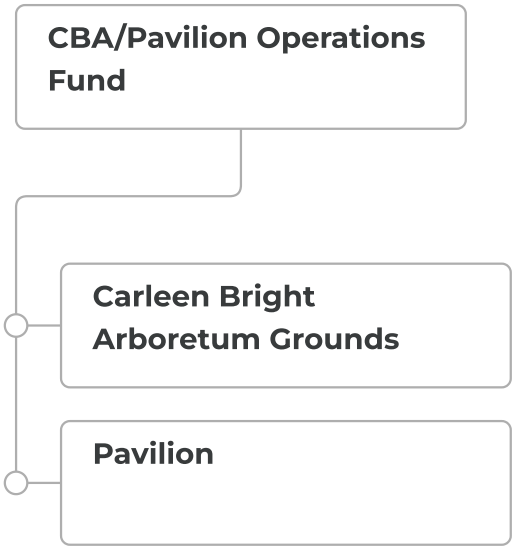




Arboretum/Pavilion Operations

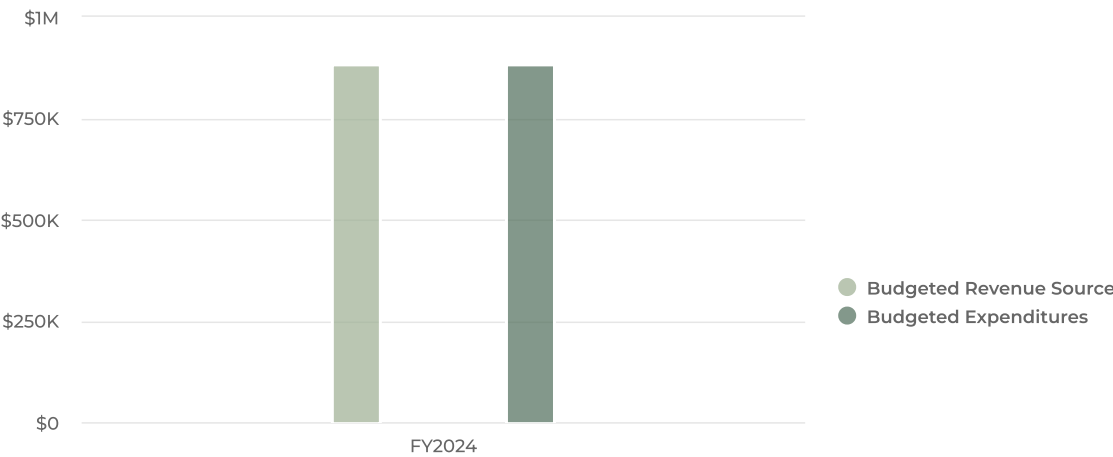
The Arboretum/Pavilion Operations fund was created this fiscal year to account for the cost to operate the Carleen Bright Arboretum grounds and Pavilion event center. Prior to fiscal year 2024, these operations were recorded in the General Fund.

Departments within CBA/Pavilion Operations



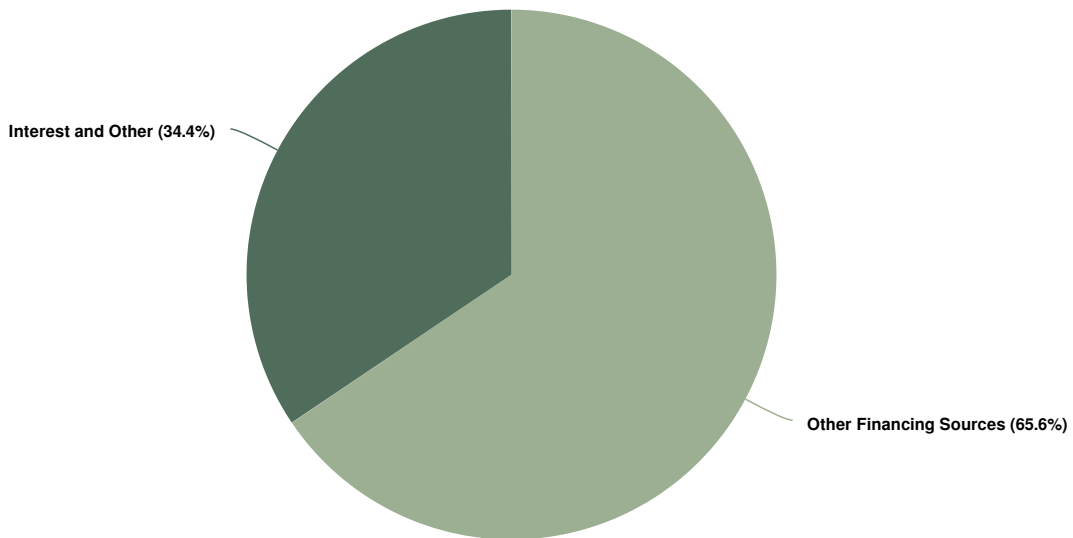
Summary

The City of Woodway is projecting \$885.76K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$885.76K in FY2024.

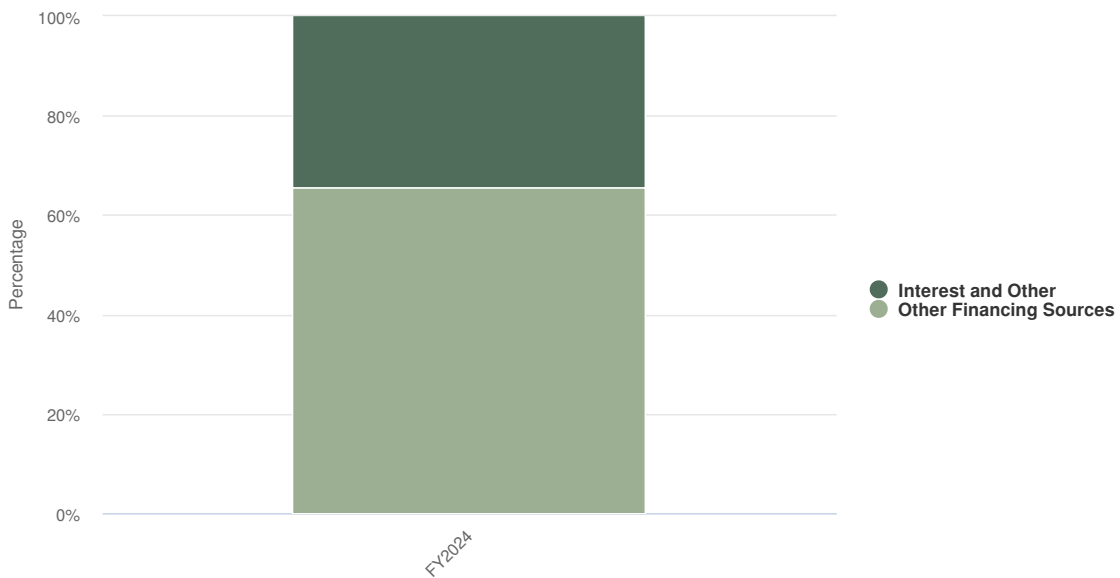


Revenues by Source

Projected 2024 Revenues by Source



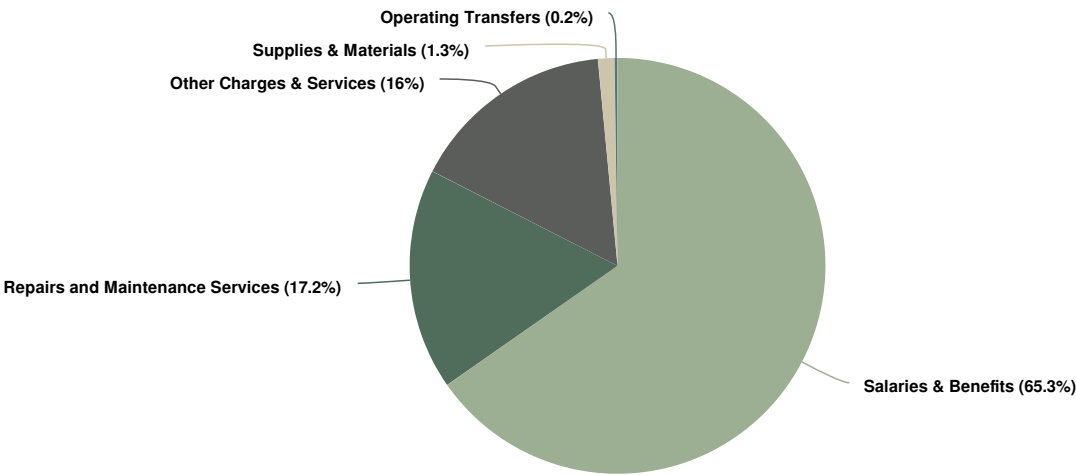
Budgeted and Historical 2024 Revenues by Source



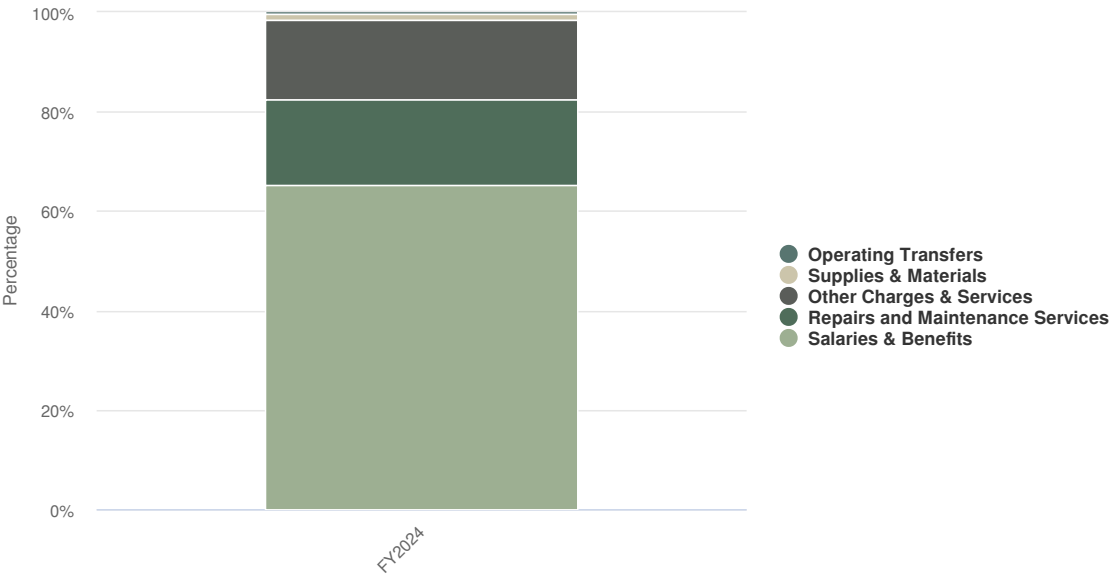
Name	FY2024 Budgeted	FY2023 undefined vs. FY2024 Budgeted (% Change)
Revenue Source		
Interest and Other	\$305,000	N/A
Other Financing Sources	\$580,757	N/A
Total Revenue Source:	\$885,757	N/A

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Budgeted	FY2023 undefined vs. FY2024 Budgeted (% Change)
Expense Objects		
Salaries & Benefits	\$578,347	N/A
Other Charges & Services	\$141,535	N/A
Repairs and Maintenance Services	\$152,500	N/A



Name	FY2024 Budgeted	FY2023 undefined vs. FY2024 Budgeted (% Change)
Supplies & Materials	\$11,375	N/A
Operating Transfers	\$2,000	N/A
Total Expense Objects:	\$885,757	N/A

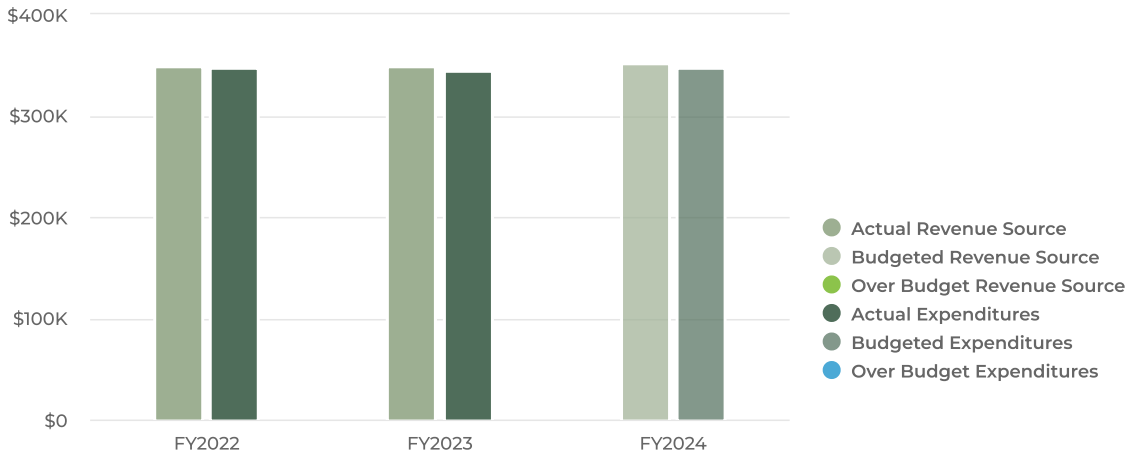


General Debt Service Fund

The General Debt Service fund is a governmental fund that accounts for ad valorem tax revenues and expenditures for general debt service.

Summary

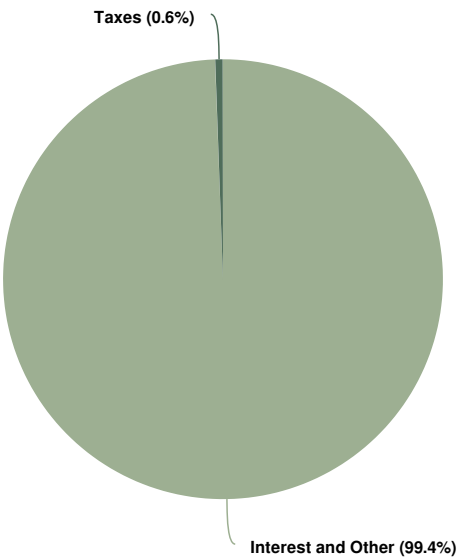
The City of Woodway is projecting \$352.73K of revenue in FY2024, which represents a 1.1% increase over the prior year. Budgeted expenditures are projected to increase by 0.7% or \$2.25K to \$347.98K in FY2024.



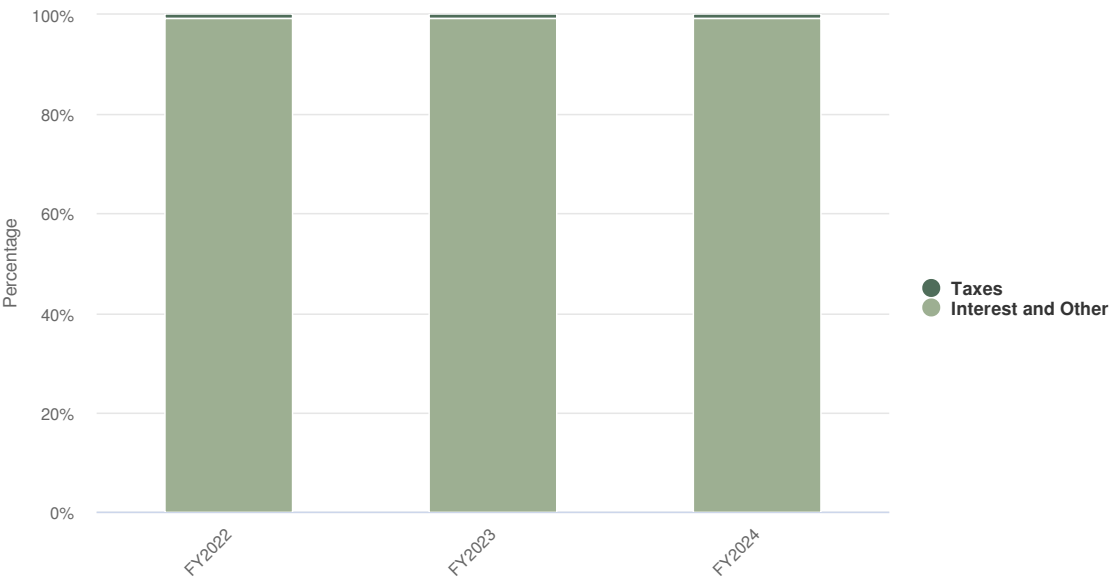
Revenues by Source

Please note that revenue related to fund 400 is earned through I&S taxes that are coded in our software as "Amount Provided for Debt" and grouped with "Interest and Other" in the pie chart below. However, this revenue is considered part of property taxes.

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



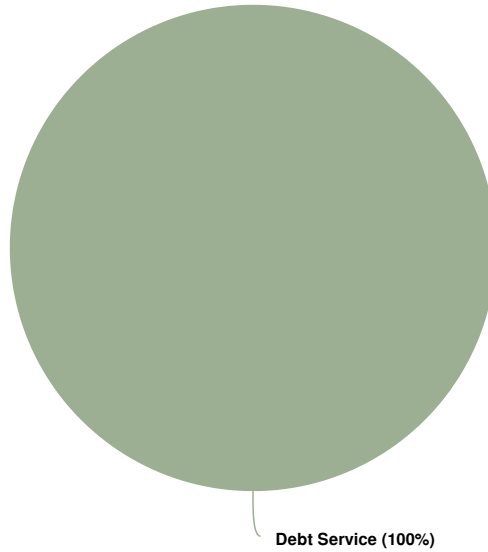
Name	FY2022 Final Budget	FY2022 Final	FY2023 Original Budget
Revenue Source			
Taxes	\$1,700	\$1,735	\$2,000



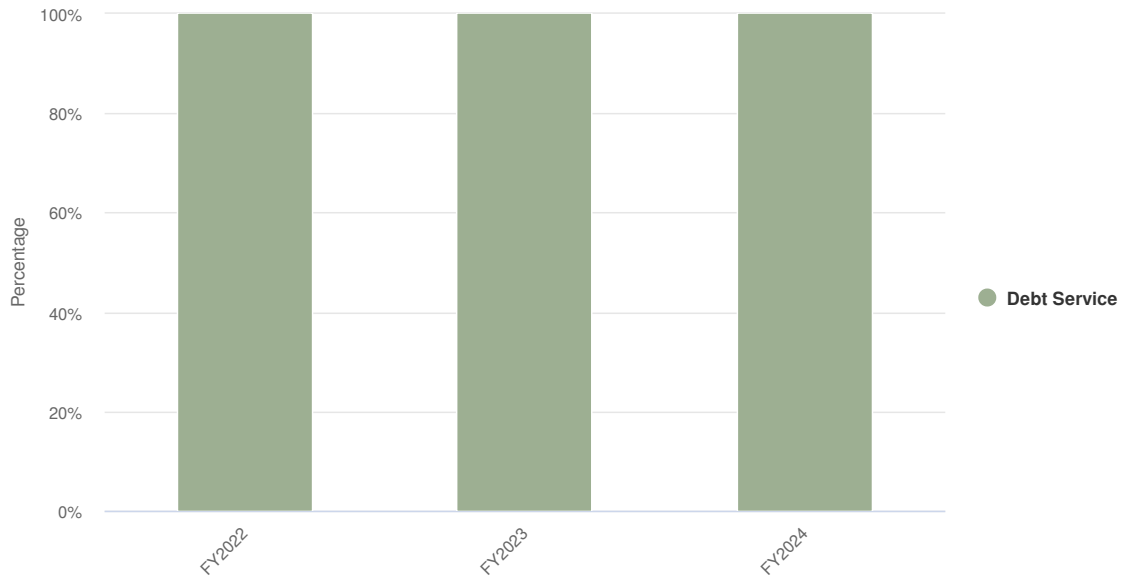
Name	FY2022 Final Budget	FY2022 Final	FY2023 Original Budget
Interest and Other	\$349,592	\$348,325	\$346,925
Total Revenue Source:	\$351,292	\$350,059	\$348,925

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Debt Service	\$348,842	\$345,725	\$346,225	\$347,975	0.7%
Total Expense Objects:	\$348,842	\$345,725	\$346,225	\$347,975	0.7%

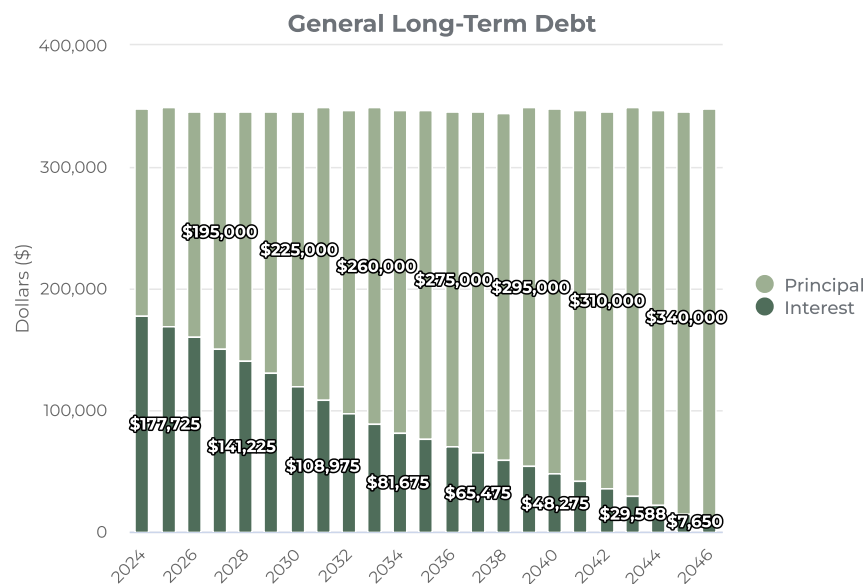
General Debt Service

The General Debt Service Fund is used for the accumulation of resources to provide for the payment of debt service on the City's General Obligation Bonds and to provide a reserve for such payment. Resources include a portion of the Ad Valorem Tax Levy and earnings from investments of the fund. (The Ad Valorem Tax Levy is pledged as security on all outstanding General Obligation Bonds.)

The portion of the Tax Levy allocated to General Debt Service is based on current year principal and interest requirements. This calculation gives the necessary dollar figure. The debt service portion of the tax rate is then calculated based on a 100% collection rate; therefore, each year, enough current taxes are allocated to the General Debt Service Fund to make the required annual principal and interest payments.

Tax Rate Limitations: The City is a Home Rule Charter City with a maximum authorized rate for all purposes of \$2.50 per \$100 assessed valuation. This maximum tax rate is imposed by the Constitution of the State of Texas. Under the rules of the Texas Attorney General, the City may issue general obligation debt in an amount no greater than that which can be serviced by a debt service tax of \$1.50 per \$100 assessed valuation, based on 90% collections. The City's adopted debt service tax rate for FY2024 is \$0.019109 per \$100 assessed valuation. This represents only 1.27%, or \$1.27 below, the rate allowable by the Attorney Generals' imposed limit. Debt payments have been scheduled in order to best maintain the debt service tax rate at a fairly constant level.

Future Requirements: At current debt levels, the City's debt service requirements are programmed to remain level. The City does not anticipate issuing additional debt in FY 2024.



General Debt Service Schedule of Bonds Outstanding

	General Obligation Issue/Note	Amount of Issue	Interest Rate	Year of Maturity	Amount Outstanding 10/01/2023	2023-2024 Principal Due	2023-2024 Interest Due	2023-2024 Total Due
1	C.O. 2021	\$6,335,000	2-5%	2046	\$6,025,000	\$170,000	\$177,725	\$347,725

General Obligation Bond Debt Service Schedule

	Date	Principal	Interest	Total
1	2023-2024	170,000	177,725	347,725
2	2024-2025	180,000	169,225	349,225
3	2025-2026	185,000	160,225	345,225
4	2026-2027	195,000	150,975	345,975
5	2027-2028	205,000	141,225	346,225
6	2028-2029	215,000	130,975	345,975
7	2029-2030	225,000	120,225	345,225
8	2030-2031	240,000	108,975	348,975
9	2031-2032	250,000	96,975	346,975
10	2032-2033	260,000	89,475	349,475
11	2033-2034	265,000	81,675	346,675
12	2034-2035	270,000	76,375	346,375
13	2035-2036	275,000	70,975	345,975
14	2036-2037	280,000	65,475	345,475
15	2037-2038	285,000	59,875	344,875
16	2038-2039	295,000	54,175	349,175
17	2039-2040	300,000	48,275	348,275
18	2040-2041	305,000	42,275	347,275
19	2041-2042	310,000	36,175	346,175
20	2042-2043	320,000	29,588	349,588
21	2043-2044	325,000	22,388	347,388
22	2044-2045	330,000	15,075	345,075
23	2045-2046	340,000	7,650	347,650
24	TOTAL	6,025,000	1,955,976	7,980,976

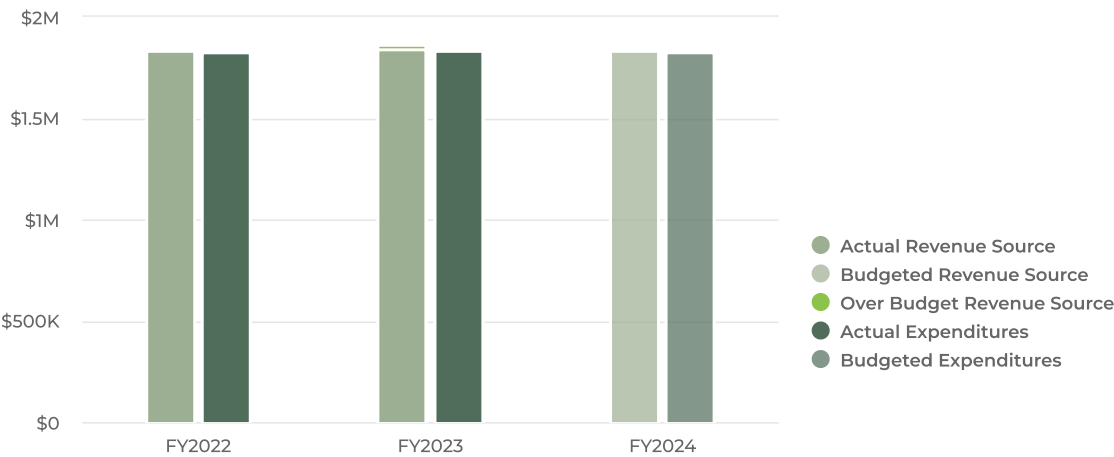


Utility Debt Service

Utility or Revenue Debt Service Fund is a proprietary fund that accounts for debt service to water and sewer activities. Funds are provided as transfers from the Utility Fund.

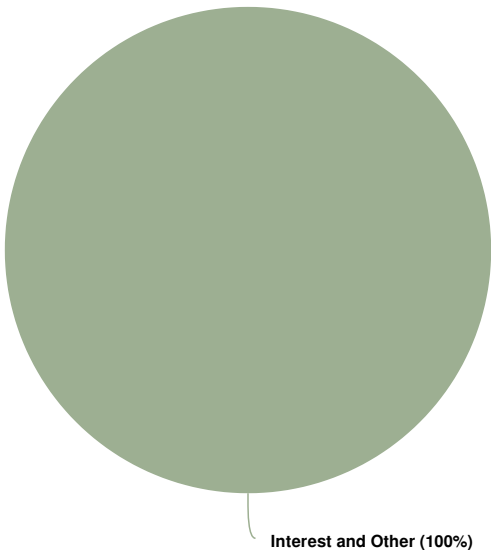
Summary

The City of Woodway is projecting \$1.84M of revenue in FY2024, which represents a 0.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 0.3% or \$5.45K to \$1.83M in FY2024.

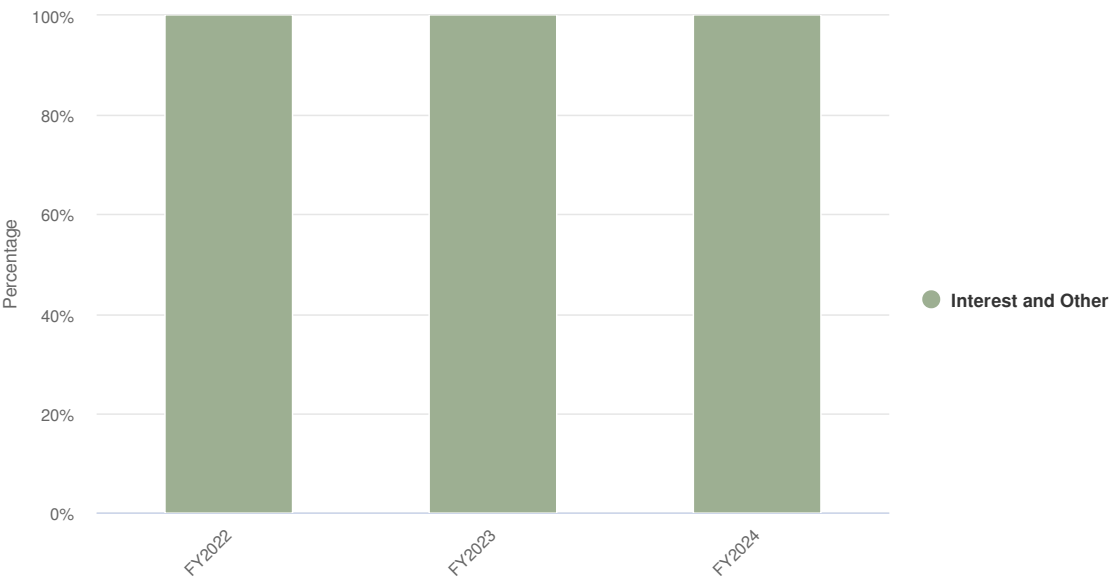


Revenues by Source

Projected 2024 Revenues by Source



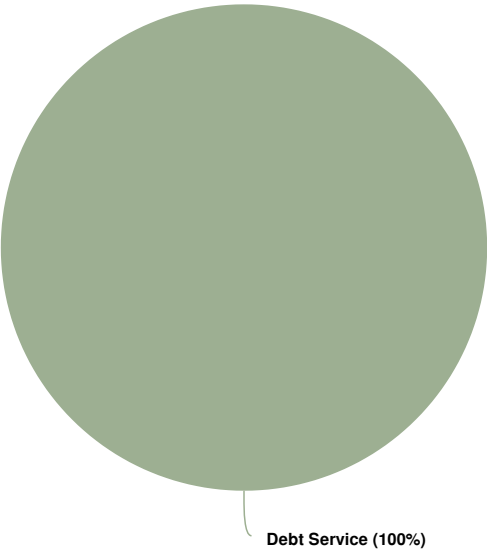
Budgeted and Historical 2024 Revenues by Source



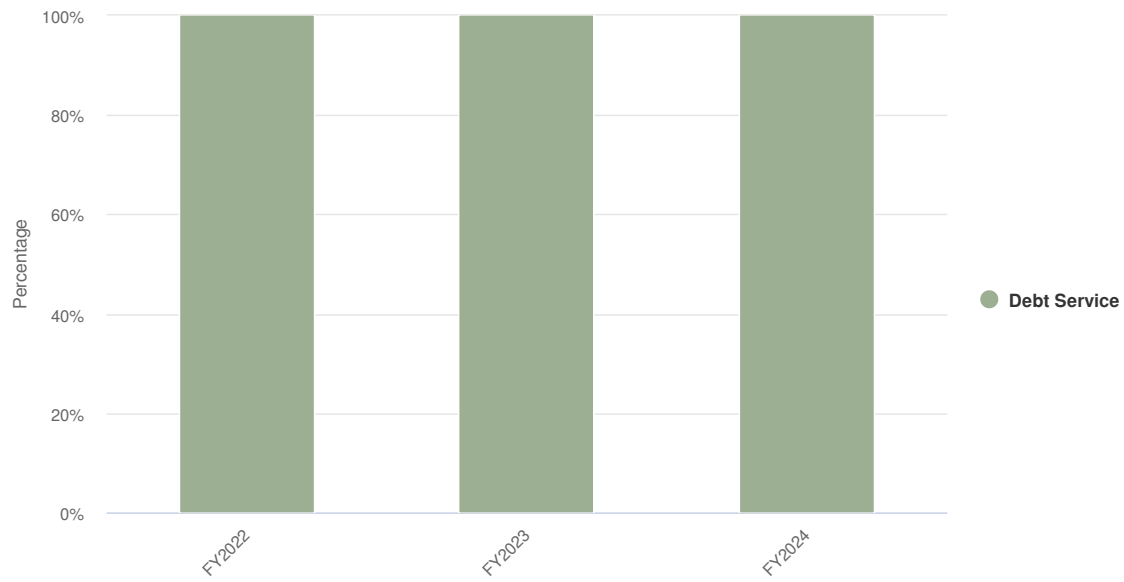
Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Interest and Other	\$1,838,066	\$1,841,508	\$1,864,450	\$1,837,056	-0.2%
Total Revenue Source:	\$1,838,066	\$1,841,508	\$1,864,450	\$1,837,056	-0.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Debt Service	\$1,832,327	\$1,837,508	\$1,837,006	\$1,832,056	-0.3%
Total Expense Objects:	\$1,832,327	\$1,837,508	\$1,837,006	\$1,832,056	-0.3%

Utility Debt Service

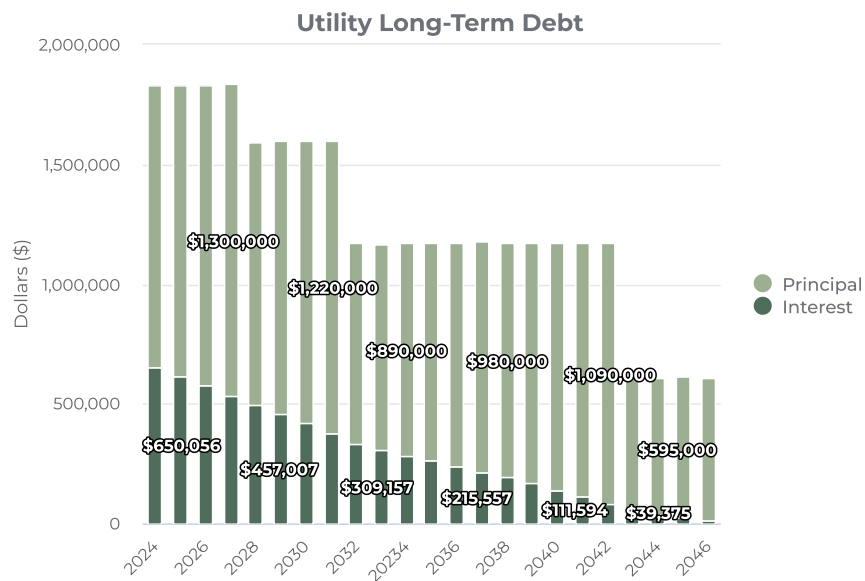
The Utility Debt Service Fund is used for the accumulation of resources to provide for the payment of debt service on the City's Water and Sewer Revenue Bonds and also to provide a reserve as required by the City's bond ordinances. These ordinances currently require the City to maintain a balance equal to the succeeding fiscal year's principal and interest payment.

For FY 2024, the required balance in this fund is \$1,832,056 (the amount of debt service payments to be made in FY 2023-2024). This fund reaches its low balance in August after the yearly principal payments are made. To provide funds for debt service payments, it is necessary for the Utility Fund to transfer \$1,832,056 to this fund in FY 2024.

The debt service on Water and Sewer Bonds, i.e., the amount transferred from the Utility Fund, is provided by water and sewer fees. Issuance of additional bonds may impact Water and Sewer fees, but will have no impact on property tax rates.

It is the City's policy to fund as many projects as possible from the Utility Projects Fund and to incur new debt only when necessary for larger projects. In determining the timing for issuance of new debt, the objective is to minimize the overall debt service; therefore, new debt issuance is usually timed to coincide with a decrease in current debt service.

The following pages contain the current budget for the Utility Debt Service Fund and schedule reflecting current debt service obligations.



Utility Debt Service Schedule of Bonds Outstanding

	Revenue Bone Issue/Note	Amount of Issue	Interest Rate	Year of Maturity	Amount Outstanding 10/01/2023	2023-2024 Principal Due	2023-2024 Interest Due	2023-2024 Total Due
1	G.O. 2016 Refunding (Sewer)	\$3,400,000	2-3%	2027	1,445,000	350,000	28,900	378,900
2	C.O. 2016 (Water and Sewer)	\$3,670,000	2-2.25%	2031	2,105,000	245,000	42,800	288,600
3	C.O. 2017 (Sewer)	\$9,200,000	3-4%	2042	8,335,000	290,000	266,462	556,462
4	C.O. 2021 (Sewer)	\$11,120,000	2-5%	2046	10,575,000	295,000	311,894	606,894
5	TOTAL ALL ISSUES				22,460,000	1,180,000	650,056	1,830,856

Utility Debt Service Schedule

	Date	2016 Ref Series Principal	2016 Ref Series Interest	2016 Series Principal	2016 Series Interest
1	2023-2024	350,000	28,900	245,000	42,800
2	2024-2025	355,000	21,900	250,000	37,900
3	2025-2026	365,000	14,800	255,000	32,900
4	2026-2027	375,000	7,500	260,000	27,800
5	2027-2028			270,000	22,600
6	2028-2029			270,000	17,200
7	2029-2030			275,000	11,800
8	2030-2031			280,000	6,300
9	TOTAL	1,445,000	73,100	2,105,000	199,300

	Date	2017 Series Principal	2017 Series Interest	2021 Series Principal	2021 Series Interest
1	2023-2024	290,000	266,462	295,000	311,894
2	2024-2025	300,000	257,763	310,000	297,144
3	2025-2026	310,000	245,762	325,000	281,644
4	2026-2027	320,000	233,363	345,000	265,394
5	2027-2028	470,000	223,762	360,000	248,144
6	2028-2029	490,000	209,663	380,000	230,144
7	2029-2030	505,000	194,962	400,000	211,144
8	2030-2031	520,000	179,813	420,000	191,144
9	2031-2032	400,000	164,212	440,000	170,144
10	2032-2033	410,000	152,213	450,000	156,944
11	2033-2034	425,000	139,912	465,000	143,444
12	2034-2035	435,000	127,163	475,000	134,144
13	2035-2036	450,000	114,112	485,000	124,644
14	2036-2037	465,000	100,613	495,000	114,944
15	2037-2038	475,000	86,662	505,000	105,044
16	2038-2039	490,000	71,225	515,000	94,944
17	2039-2040	510,000	55,300	525,000	84,644
18	2040-2041	525,000	37,450	535,000	74,144
19	2041-2042	545,000	19,075	545,000	63,444
20	2042-2043			555,000	51,863
21	2043-2044			570,000	39,375
22	2044-2045			585,000	26,550
23	2045-2046			595,000	13,388
24	TOTAL	8,335,000	2,879,487	10,575,000	3,434,312

	Date	Total Principal	Total Interest	Grand Total
1	2023-2024	1,180,000	650,056	1,830,056
2	2024-2025	1,215,000	614,707	1,829,707
3	2025-2026	1,255,000	575,106	1,830,106



4	2026-2027	1,300,000	534,057	1,834,057
5	2027-2028	1,100,000	494,506	1,594,506
6	2028-2029	1,140,000	457,007	1,597,007
7	2029-2030	1,180,000	417,906	1,597,906
8	2030-2031	1,220,000	377,257	1,597,257
9	2031-2032	840,000	334,356	1,174,356
10	2032-2033	860,000	309,157	1,169,157
11	2033-2034	890,000	283,356	1,173,356
12	2034-2035	910,000	261,307	1,171,307
13	2035-2036	935,000	238,756	1,173,756
14	2036-2037	960,000	215,557	1,175,557
15	2037-2038	980,000	191,706	1,171,706
16	2038-2039	1,005,000	166,169	1,171,169
17	2039-2040	1,035,000	139,944	1,174,944
18	2040-2041	1,060,000	111,594	1,171,594
19	2041-2042	1,090,000	82,519	1,172,519
20	2042-2043	555,000	51,863	606,863
21	2043-2044	570,000	39,375	609,375
22	2044-2045	585,000	26,550	611,550
23	2045-2046	595,000	13,388	608,388
24	TOTAL	22,460,000	6,586,199	29,046,199

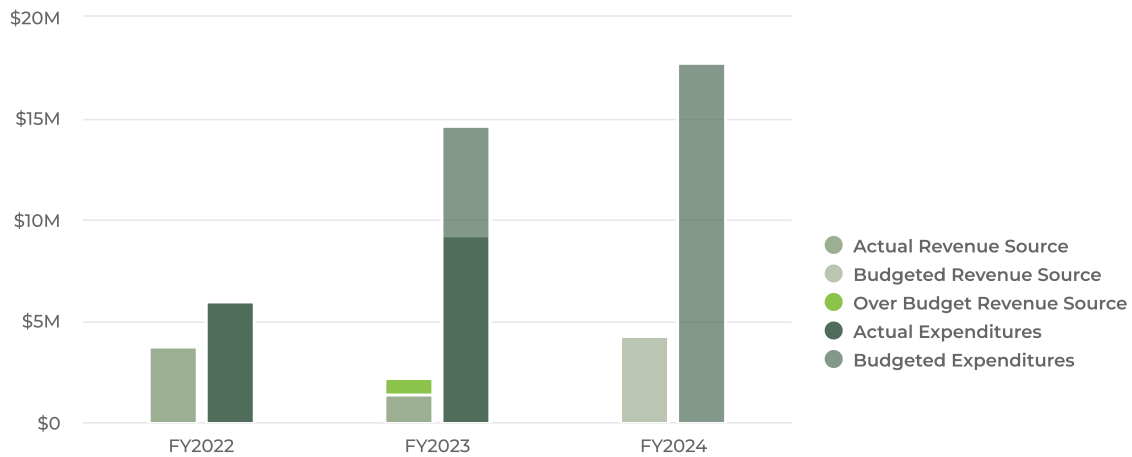


Capital Projects Fund

Woodway's Capital Project funds consist of both governmental and proprietary funds. See the revenue and expenditure breakdown within the Governmental and Enterprise Capital Project Fund tabs.

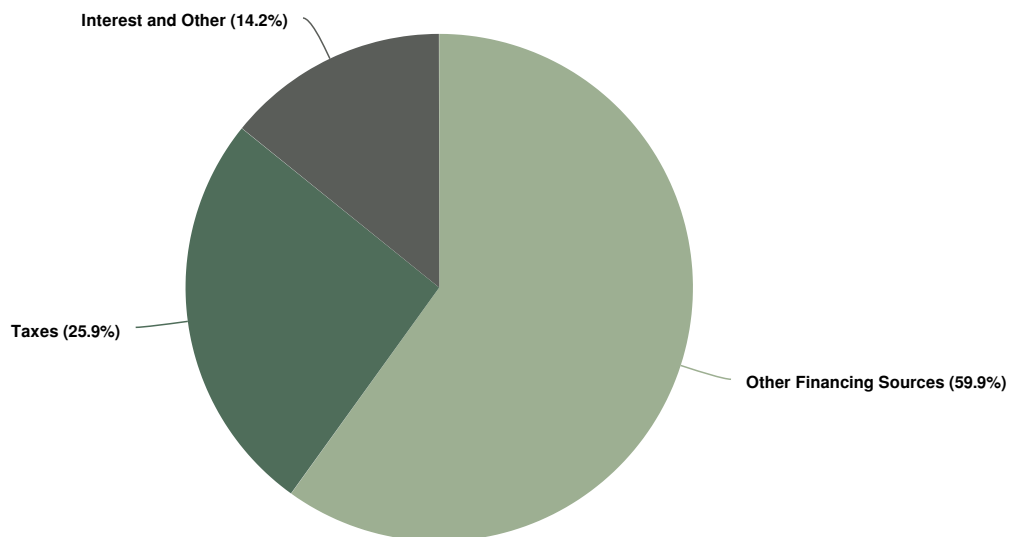
Summary

The City of Woodway is projecting \$1.41M of revenue in FY2023, which represents a 27.2% increase over the prior year. Budgeted expenditures are projected to decrease by 30% or \$6.28M to \$14.63M in FY2023.

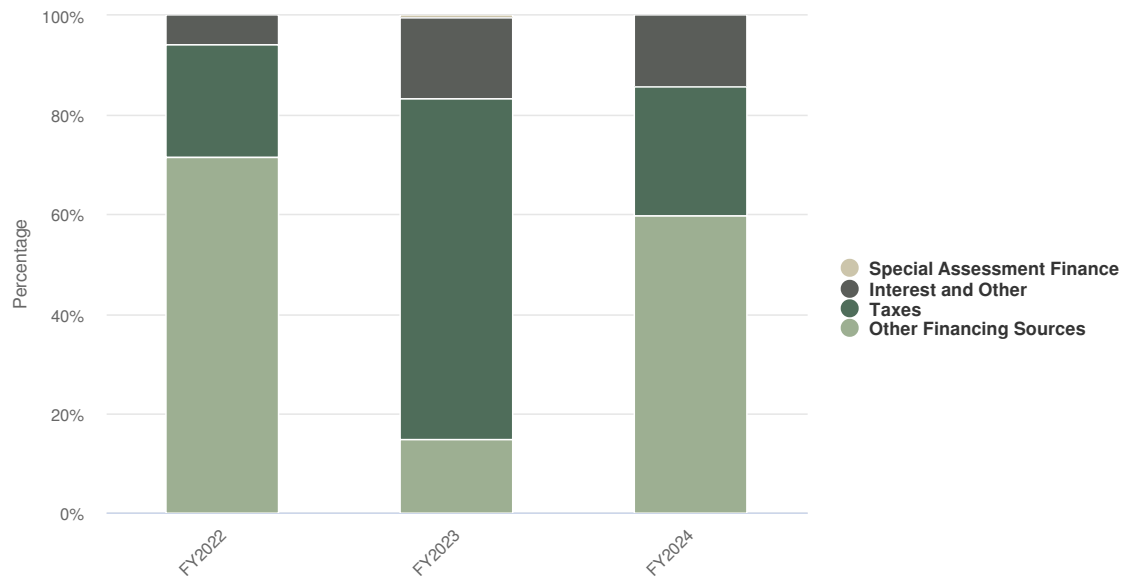


Revenues by Source

Projected 2024 Revenues by Source



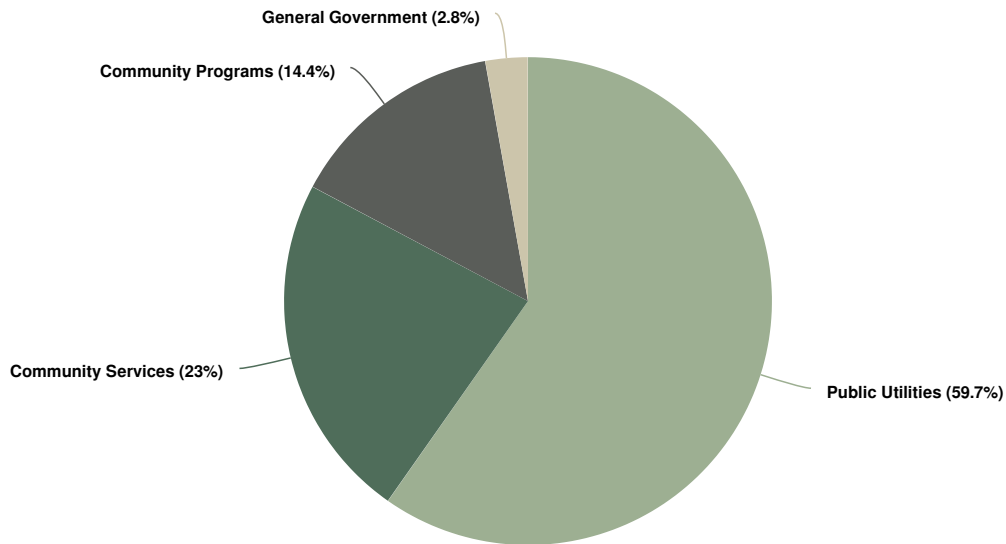
Budgeted and Historical 2024 Revenues by Source



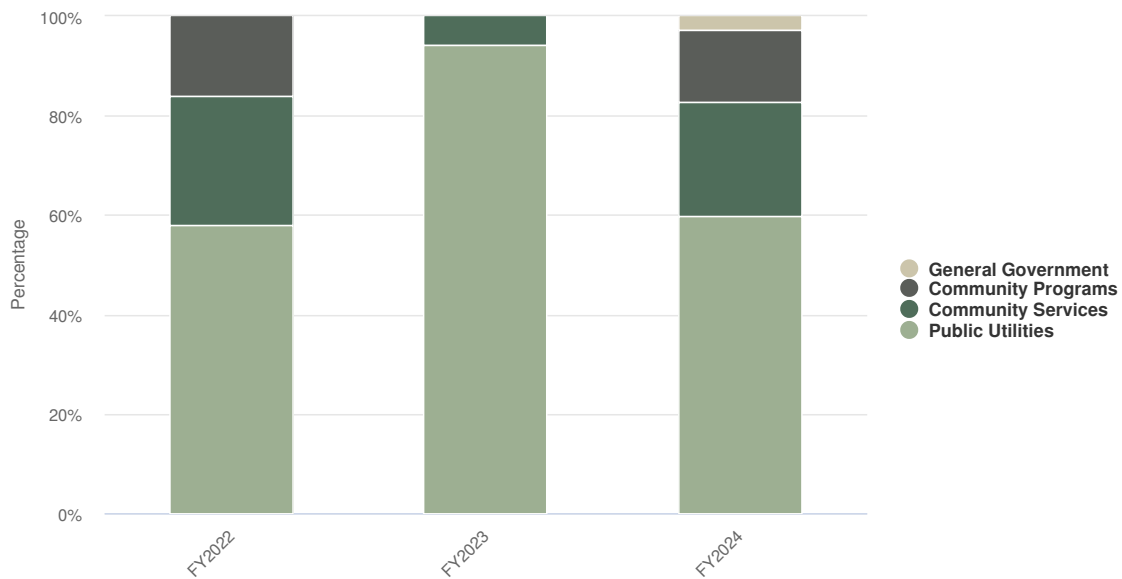
Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Taxes	\$853,108	\$966,924	\$954,195	\$1,111,445	14.9%
Interest and Other	\$209,710	\$229,850	\$1,022,309	\$609,000	165%
Special Assessment Finance	\$600	\$2,860	\$300	\$0	-100%
Other Financing Sources	\$2,695,204	\$206,800	\$229,310	\$2,573,300	1,144.3%
Total Revenue Source:	\$3,758,623	\$1,406,434	\$2,206,114	\$4,293,745	205.3%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

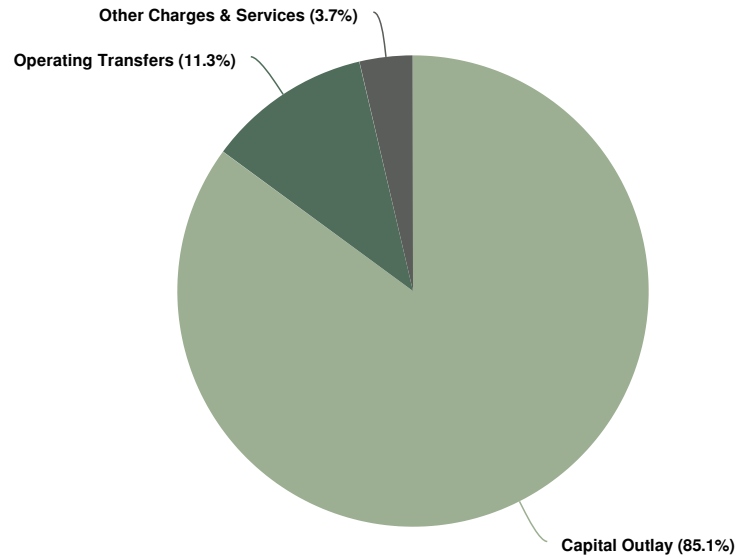


Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Expenditures					
General Government	\$0	\$0	\$192,000	\$500,000	N/A
Community Services	\$1,557,868	\$837,000	\$751,406	\$4,090,000	388.6%

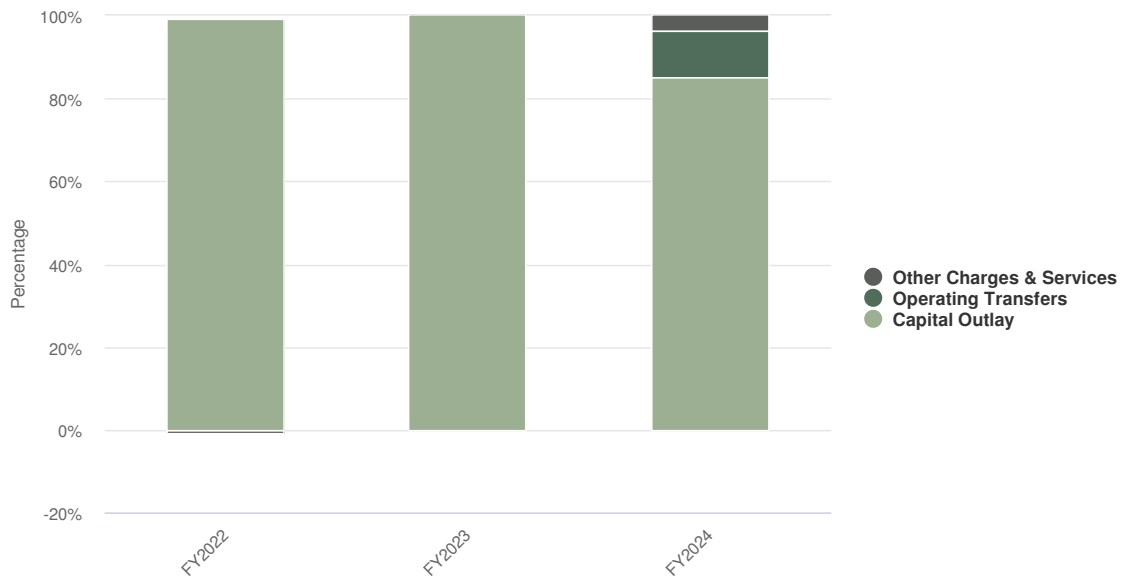
Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Public Utilities	\$3,456,700	\$13,793,550	\$3,105,697	\$10,614,601	-23%
Community Programs	\$956,312	\$0	\$5,220,590	\$2,561,045	N/A
Total Expenditures:	\$5,970,880	\$14,630,550	\$9,269,693	\$17,765,646	21.4%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Other Charges & Services	-\$41,644	\$0	\$294,628	\$650,000	N/A
Repairs and Maintenance Services	\$0	\$0	\$488	\$0	0%
Capital Outlay	\$6,012,524	\$14,630,550	\$8,974,577	\$15,115,646	3.3%
Operating Transfers	\$0	\$0	\$0	\$2,000,000	N/A
Total Expense Objects:	\$5,970,880	\$14,630,550	\$9,269,693	\$17,765,646	21.4%



Governmental Capital Projects Funds

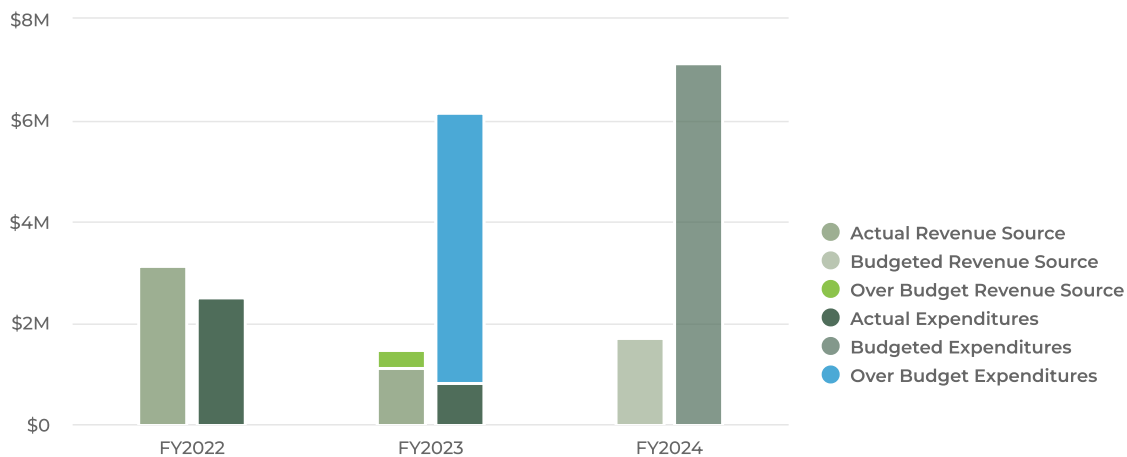
The Governmental Capital Project funds are governmental funds that account for future capital projects as follows:

- **General Capital Projects** - provides a funding source for general City projects typically significant in cost. Revenue sources for this fund include surplus funds transferred from the General Fund and interest.
- **Park Dedication** - accounts for funds collected in lieu of parkland dedications to be used for park development within specified zones of the City.
- **Park Projects** - accounts for park improvements as approved by the City Parks & Recreation Commission. Projects are funded by annual transfers from the General Fund.
- **Arboretum Construction** - accounts for construction and capital needs of the Carleen Bright Arboretum. Financing sources include bond proceeds and internal transfers.
- **Development** - established in FY2001 to account for new Economic Development and Community Development initiatives. Programs are funded by internal transfers.
- **Future Capital Street Improvements** - established in FY2002 to account for the proceeds of an incremental property tax increase. These proceeds shall only be used for future capital street improvements in order to offset debt issues and payment of such debt requirements.
- **Family Center Construction** - accounts for construction and capital needs of the Family Center. Financing sources include bond funds, donations, and internal transfers.
- **Long-Term Capital Projects** - established in FY2015 to account for the proceeds of a property tax increase. These proceeds shall only be used for long-term capital projects in order to offset debt issues and payment of such debt requirements.

Summary

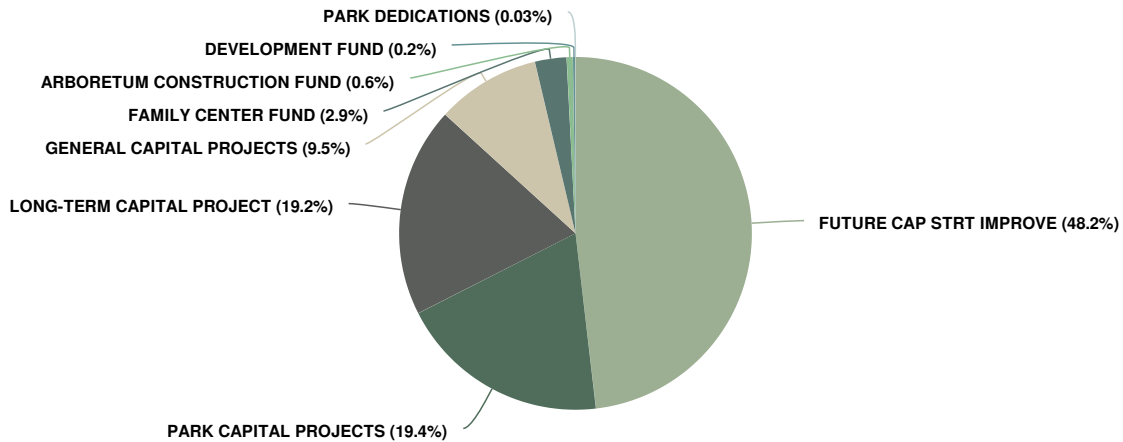
The City of Woodway is projecting \$1.73M of revenue in FY2024, which represents a 52.5% increase over the prior year. Budgeted expenditures are projected to increase by 754.4% or \$6.31M to \$7.15M in FY2024.

The City of Woodway is projecting \$1.73M of revenue in FY2024, which represents a 52.5% increase over the prior year. Budgeted expenditures are projected to increase by 754.4% or \$6.31M to \$7.15M in FY2024.

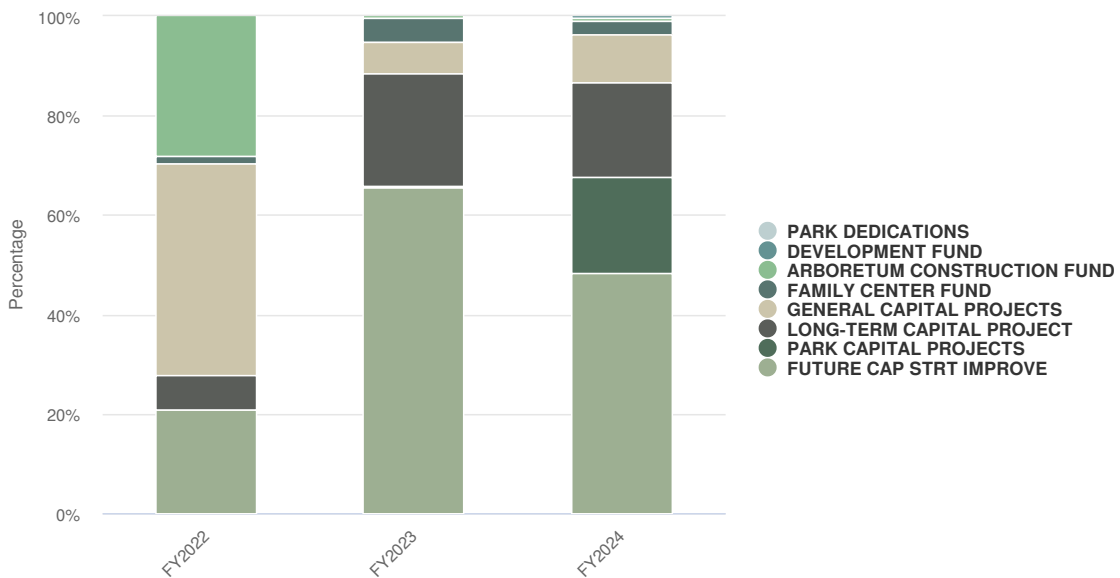


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund

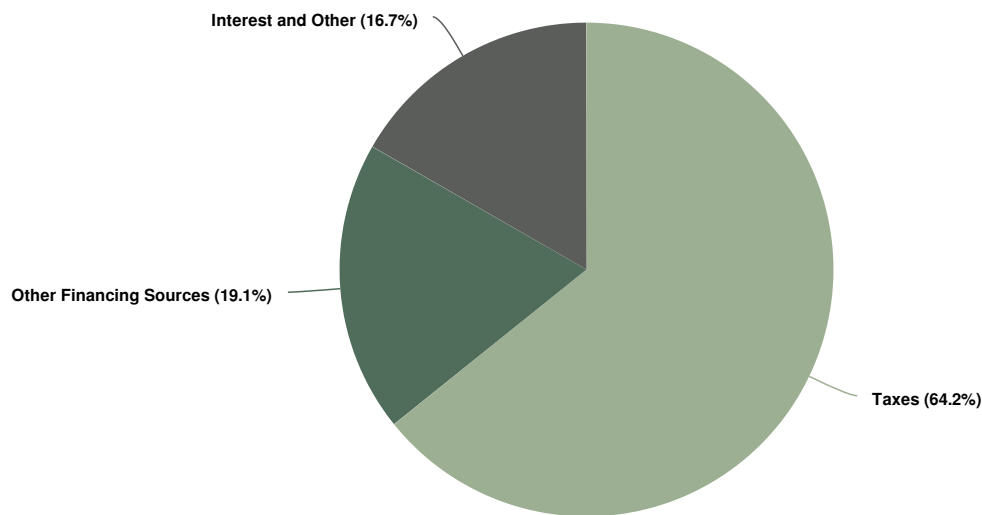


Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
PARK CAPITAL PROJECTS	\$594	\$610	\$866	\$335,000	54,818%
PARK DEDICATIONS	\$93	\$100	\$390	\$500	400%
GENERAL CAPITAL PROJECTS	\$1,335,436	\$75,000	\$167,326	\$165,000	120%
FUTURE CAP STRT IMPROVE	\$651,060	\$745,068	\$779,334	\$833,459	11.9%
ARBORETUM CONSTRUCTION FUND	\$884,019	\$2,500	\$8,252	\$10,000	300%

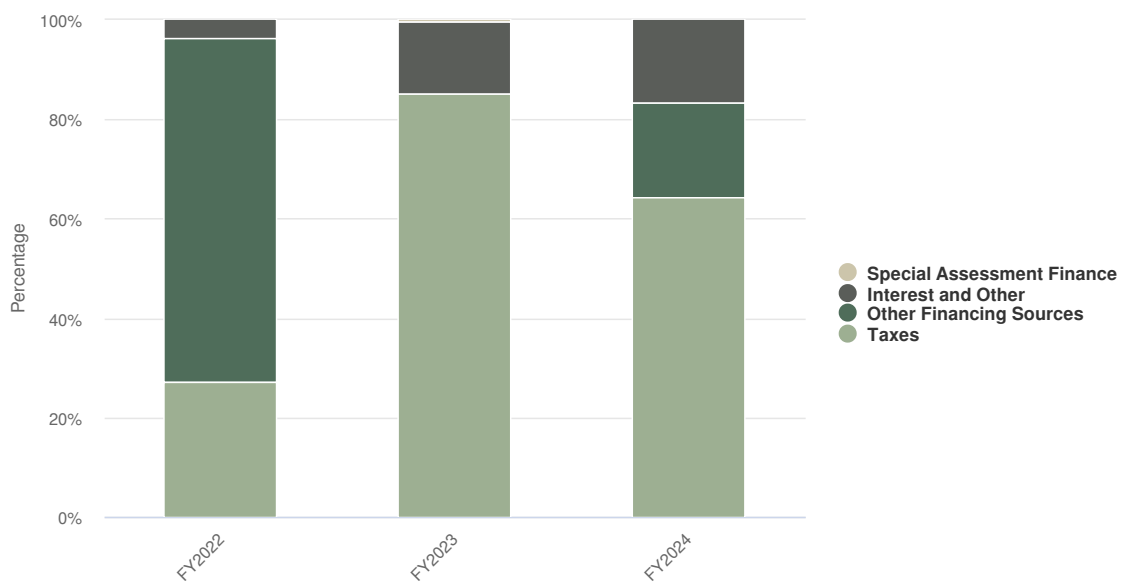
Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
DEVELOPMENT FUND	\$982	\$1,000	\$4,117	\$3,500	250%
FAMILY CENTER FUND	\$48,352	\$53,500	\$236,393	\$50,000	-6.5%
LONG-TERM CAPITAL PROJECT	\$223,227	\$256,856	\$286,540	\$332,986	29.6%
Total:	\$3,143,763	\$1,134,634	\$1,483,218	\$1,730,445	52.5%

Revenues by Source

Projected 2024 Revenues by Source



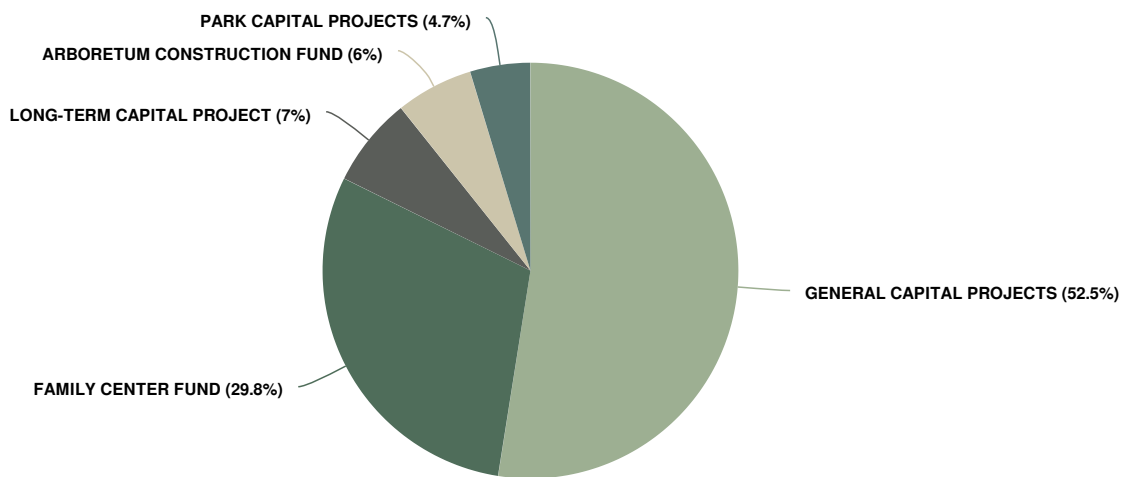
Budgeted and Historical 2024 Revenues by Source



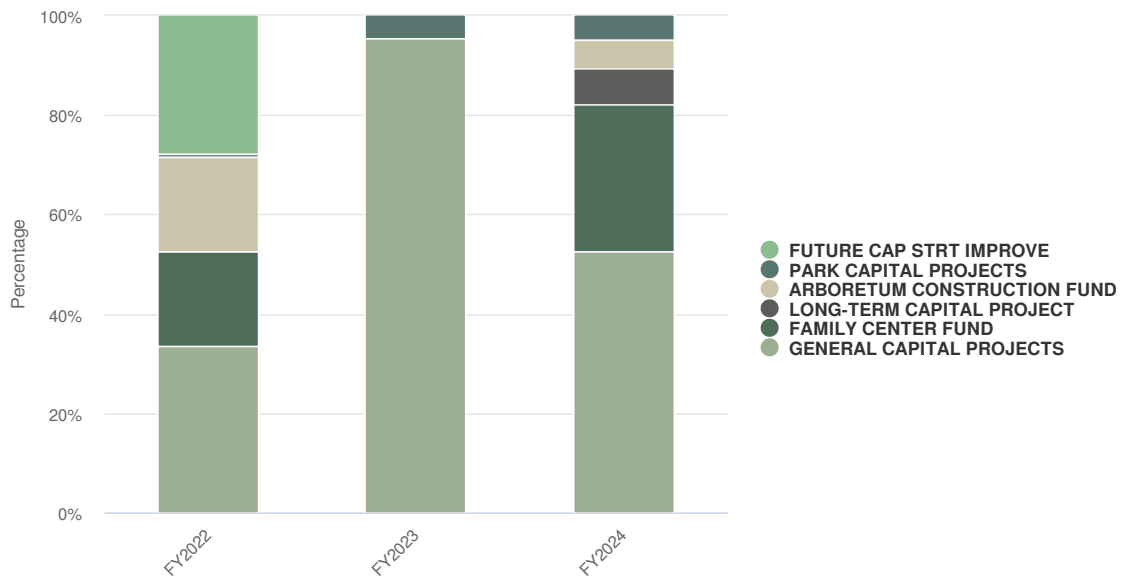
Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Taxes	\$853,108	\$966,924	\$954,195	\$1,111,445	14.9%
Interest and Other	\$109,089	\$164,850	\$528,723	\$289,000	75.3%
Special Assessment Finance	\$600	\$2,860	\$300	\$0	-100%
Other Financing Sources	\$2,180,966	\$0	\$0	\$330,000	N/A
Total Revenue Source:	\$3,143,763	\$1,134,634	\$1,483,218	\$1,730,445	52.5%

Expenditures by Fund

2024 Expenditures by Fund



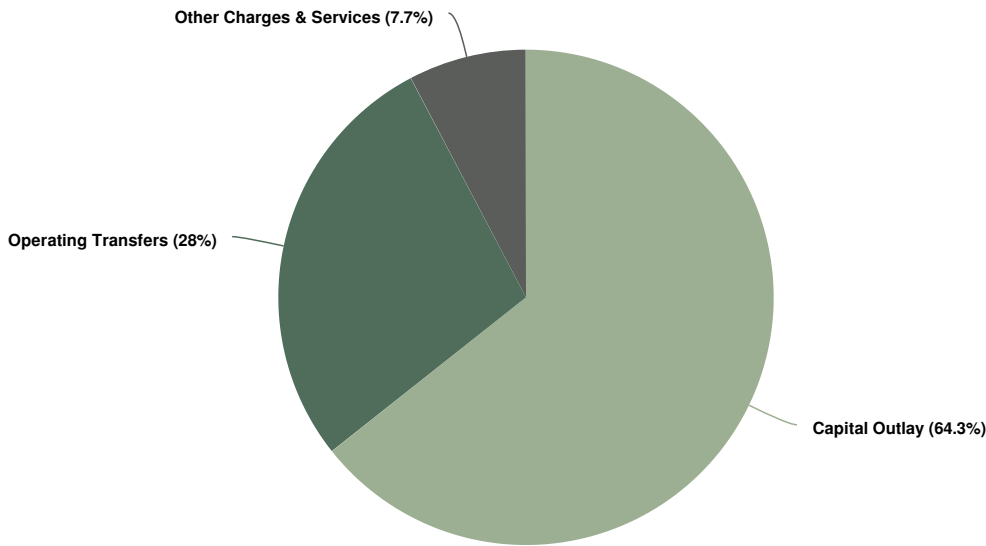
Budgeted and Historical 2024 Expenditures by Fund



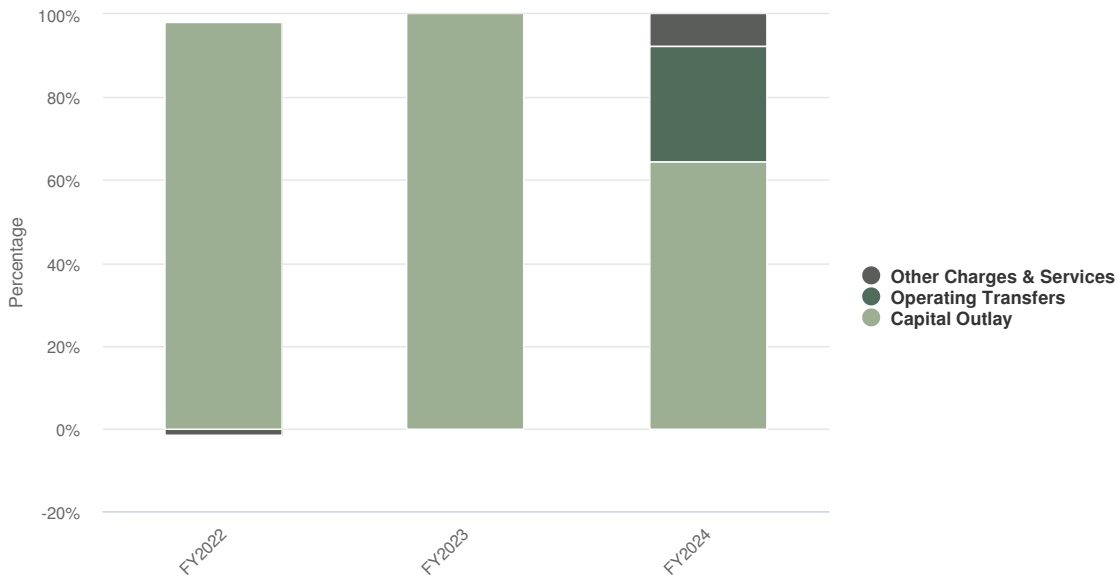
Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
PARK CAPITAL PROJECTS	\$10,188	\$37,000	\$27,576	\$335,000	805.4%
GENERAL CAPITAL PROJECTS	\$845,271	\$800,000	\$915,831	\$3,755,000	369.4%
FUTURE CAP STRT IMPROVE	\$702,409	\$0	\$0	\$0	0%
ARBORETUM CONSTRUCTION FUND	\$481,958	\$0	\$675,245	\$430,000	N/A
FAMILY CENTER FUND	\$474,354	\$0	\$4,545,345	\$2,131,045	N/A
LONG-TERM CAPITAL PROJECT	\$0	\$0	\$0	\$500,000	N/A
Total:	\$2,514,180	\$837,000	\$6,163,996	\$7,151,045	754.4%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Other Charges & Services	-\$41,644	\$0	\$192,000	\$550,000	N/A
Repairs and Maintenance Services	\$0	\$0	\$488	\$0	0%



Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Capital Outlay	\$2,555,824	\$837,000	\$5,971,508	\$4,601,045	449.7%
Operating Transfers	\$0	\$0	\$0	\$2,000,000	N/A
Total Expense Objects:	\$2,514,180	\$837,000	\$6,163,996	\$7,151,045	754.4%

General Projects Funds

The General Projects Fund provides funding for a wide range of general City projects. The majority of these projects are significant in cost, but do not require the use of debt as a funding source. This fund was created in FY 1994-95 by transfer of surplus funds from the General Fund. The major sources of revenue in this fund are year end surplus transfers from the General Fund and interest income.

Major Projects for FY 2024 (projects over \$100,000 are listed below)

Slurry Seal Program (\$400,000)

The slurry seal program has been budgeted in the Capital Projects Fund due to the total cost of the program being a large amount. In past years, this program was budgeted in the General Fund as a streets maintenance line item. Each year the City identifies streets in need of repair then a bid is prepared for the entire year's program. We budgeted \$200,000 prior to FY 2010, but have found it to be more economical to budget \$300,000 from FY 2011-2023. Due to the rising cost of goods, this year's budget was increased \$100,000 to \$400,000. Approximately 1/5 of the City's streets can be slurry sealed annually with \$400,000. This allows for substantially more streets to be done due to not duplicating engineering and set up costs.

Ritchie Road Improvements (\$750,000)

As part of an interlocal agreement with the City of Waco, the intersection of Ritchie Road and Old McGregor Road will be reconstructed from the Ritchie Road intersection to the gate of the Lehigh Cement plant. The City of Waco will also contribute \$500,000 for this project.

Estates Shared Pathway, Restriping, and Pedestrian Path (\$325,000)

The City plans to restripe existing bike lanes on Estates Drive to provide clarification that the lanes are shared for both pedestrians and bike riders. Additionally, the City will reconfigure and restripe Estates Drive for pedestrian traffic. This would configure the roadway (from Fairway to Midway) from its current 4 lane configuration to a 3 lane roadway, with one continuous turning lane. The extra lane would be converted to a pedestrian pathway.

Brookwood Drive Drainage Improvements (\$100,000)

The City has received complaints of flooding on Brookwood Drive due to an undersized culvert under the road, this project will improve drainage to avoid flooding in the future.

Whitehall Park Parking Lot (\$160,000)

A new playground was installed at Whitehall Park in the previous fiscal year. This project will add additional parking for park patrons.

Woodway Parks Road Maintenance (\$175,000)

The roads at Woodway Park (Park Road 1, Park Road 2, and Beach Area) are in need of maintenance. The City would partner with McLennan County to have this work done by McLennan County Road and Bridge crews.

ADA Accessible Playground Equipment (\$325,000)

The Woodway Family Center requested funding for ADA accessible playground equipment for the current WFC building once it has been repurposed and the new facility opens. Please note this budget request was made prior to Council tabling the decision of the use of the existing Family Center. Depending on the decision made by Council, these funds may be repurposed.

Pavilion/Arboretum Overflow Parking (\$200,000)

During FY 2023, the Arboretum held its grand reopening after closing for renovations. Due to the increase in attendance, the grounds are in need of an overflow parking lot. This project will alleviate parking on streets.

Arboretum Outdoor Restrooms (\$150,000)

During FY 2023, the Arboretum held its grand reopening after closing for renovations. Due to the increase in attendance, the grounds are in need of outdoor restrooms.

Overall Impact on Operating Budget

Slurry Seal Program

The Slurry Seal Program reduces future maintenance costs and extends the overall life of the City's streets. This will reduce labor and material costs associated with future street repairs as well as improve the current condition and safety of the streets.

Ritchie Road Improvements

The Ritchie Road Improvements Project will reduce future maintenance costs and extend the overall life of the street. This will reduce labor and material costs associated with future street repairs as well as improve the current condition and safety of the street. Traffic in this area is also increasing due to the addition of new homes, which adds to the importance of this project.

Estates Shared Pathway, Restriping, and Pedestrian Path

This project will allow the City's roads to be safer for pedestrians and bikers and will reduce future maintenance of the streets.

Brookwood Drive Drainage Improvements

This project will improve drainage to avoid flooding in the future and reduce future maintenance cost and extend the overall life of the street.

Whitehall Park Parking Lot

This project will provide additional parking for patrons, reduce future maintenance cost, and extend the overall life of the parking lot.

Woodway Parks Road Maintenance

This project will reduce future maintenance cost and extend the overall life of the streets at Woodway Parks.

ADA Accessible Playground Equipment

This project will provide accessible playground equipment to Woodway residents and improve the quality of life offered.

Pavilion/Arboretum Overflow Parking

This project will provide additional parking for patrons, reduce future maintenance cost, and extend the overall life of the parking lot.

Arboretum Outdoor Restrooms

This project will provide restrooms for all patrons and will reduce maintenance cost of existing restrooms on property.



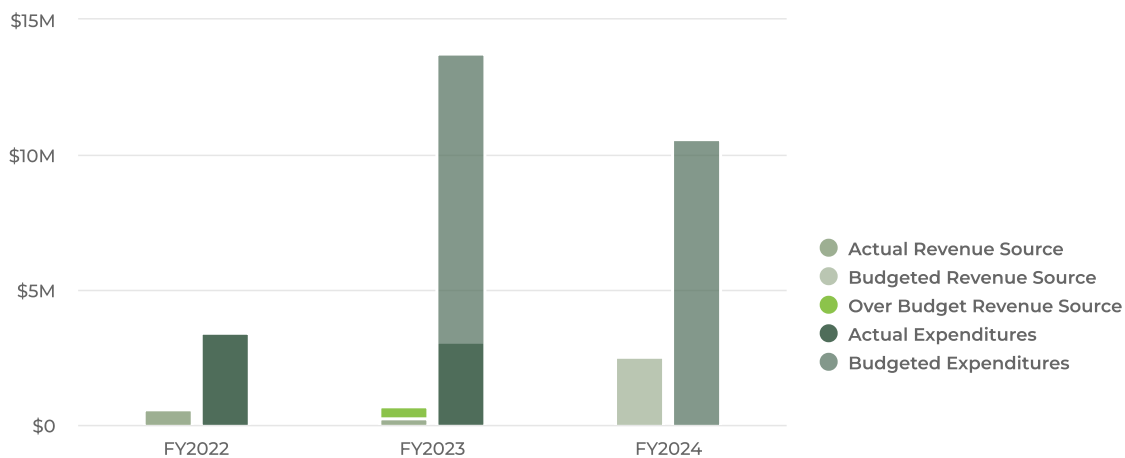
Enterprise Capital Project Funds

The Enterprise Capital Project funds are proprietary funds that account for future capital projects as follows:

- **Utility Impact Improvements** - accounts for impact fee revenues received for future water and sewer capital improvements resulting from economic growth as provided for in the City's impact fee program.
- **17 Utility Improvements** - accounts for bond funds issued in 2017 for water and sewer utility improvements.
- **Utility Capital Projects** - provides a funding source for water and sewer related projects typically significant in cost. Revenue sources for this fund include transfers from the Utility Fund and interest.
- **21 Utility Improvements** - accounts for bond funds issued in 2021 for water and sewer utility improvements.

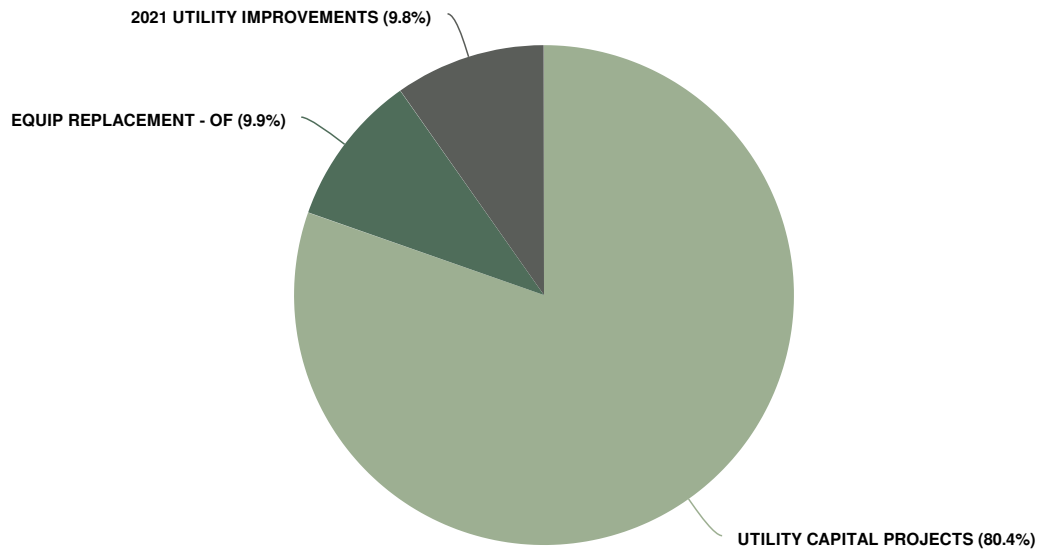
Summary

The City of Woodway is projecting \$2.56M of revenue in FY2024, which represents a 843.1% increase over the prior year. Budgeted expenditures are projected to decrease by 23% or \$3.18M to \$10.61M in FY2024.

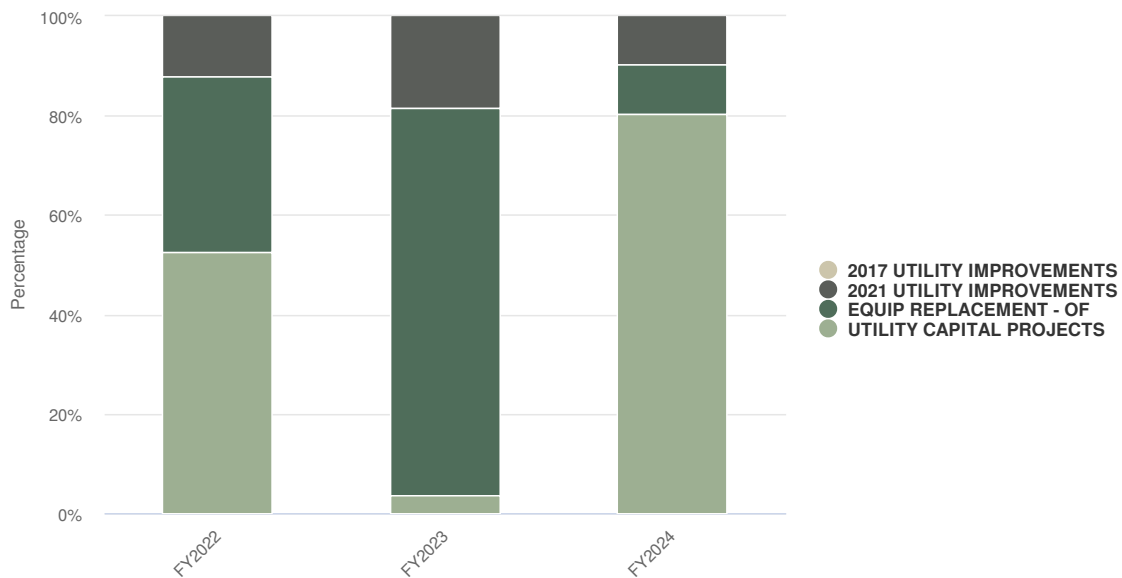


Revenue by Fund

2024 Revenue by Fund



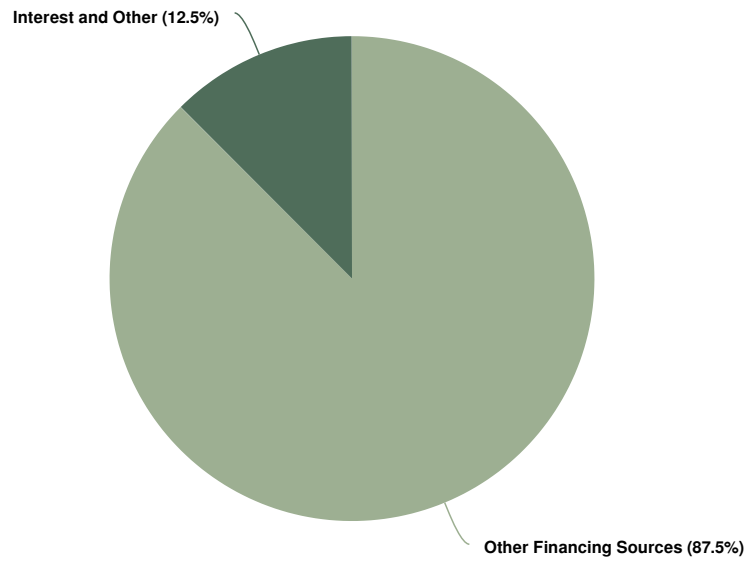
Budgeted and Historical 2024 Revenue by Fund



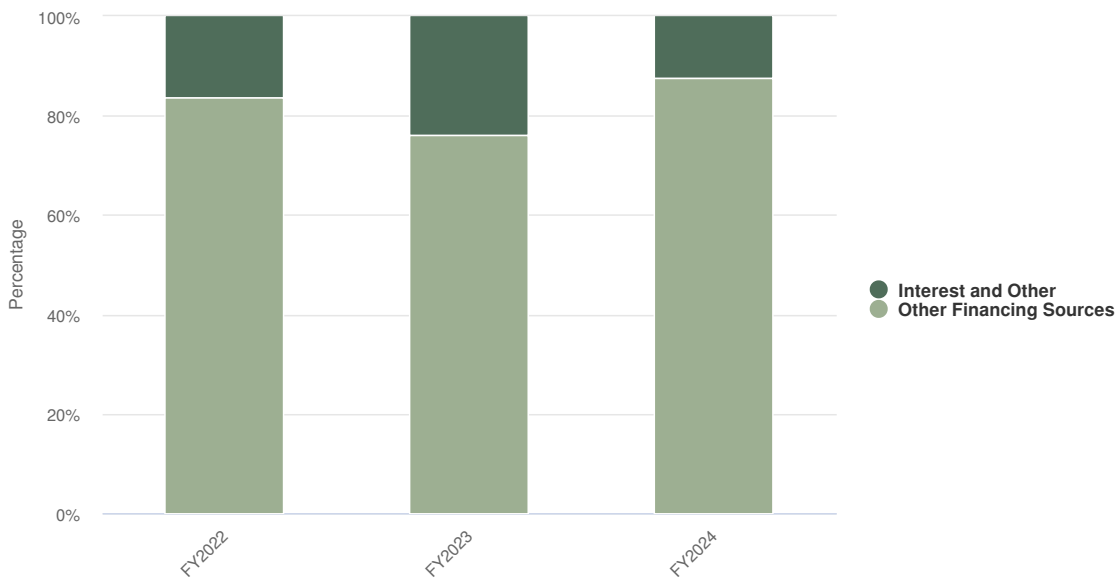
Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
EQUIP REPLACEMENT - OF	\$216,693	\$211,800	\$238,163	\$253,300	19.6%
UTILITY CAPITAL PROJECTS	\$323,465	\$10,000	\$75,901	\$2,060,000	20,500%
2017 UTILITY IMPROVEMENTS	\$557	\$0	\$1,821	\$0	0%
2021 UTILITY IMPROVEMENTS	\$74,146	\$50,000	\$407,012	\$250,000	400%
Total:	\$614,860	\$271,800	\$722,897	\$2,563,300	843.1%

Revenues by Source

Projected 2024 Revenues by Source



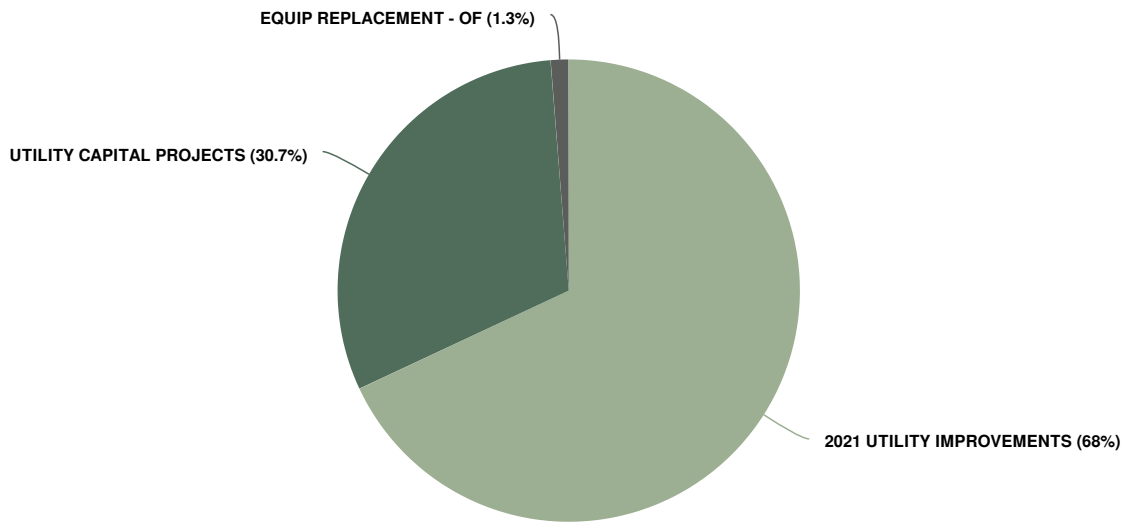
Budgeted and Historical 2024 Revenues by Source



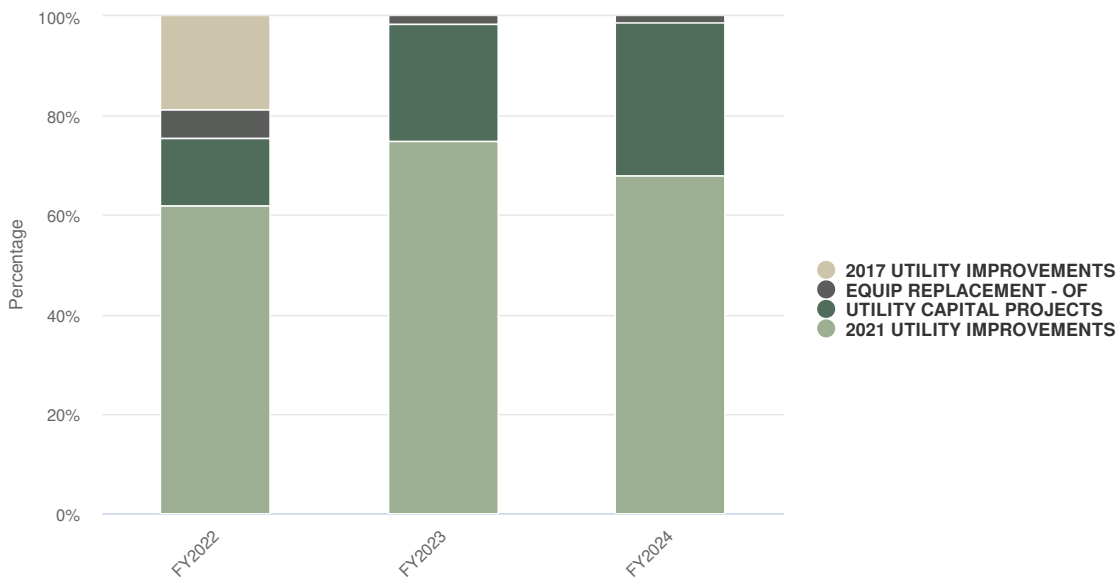
Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Interest and Other	\$100,621	\$65,000	\$493,587	\$320,000	392.3%
Other Financing Sources	\$514,239	\$206,800	\$229,310	\$2,243,300	984.8%
Total Revenue Source:	\$614,860	\$271,800	\$722,897	\$2,563,300	843.1%

Expenditures by Fund

2024 Expenditures by Fund



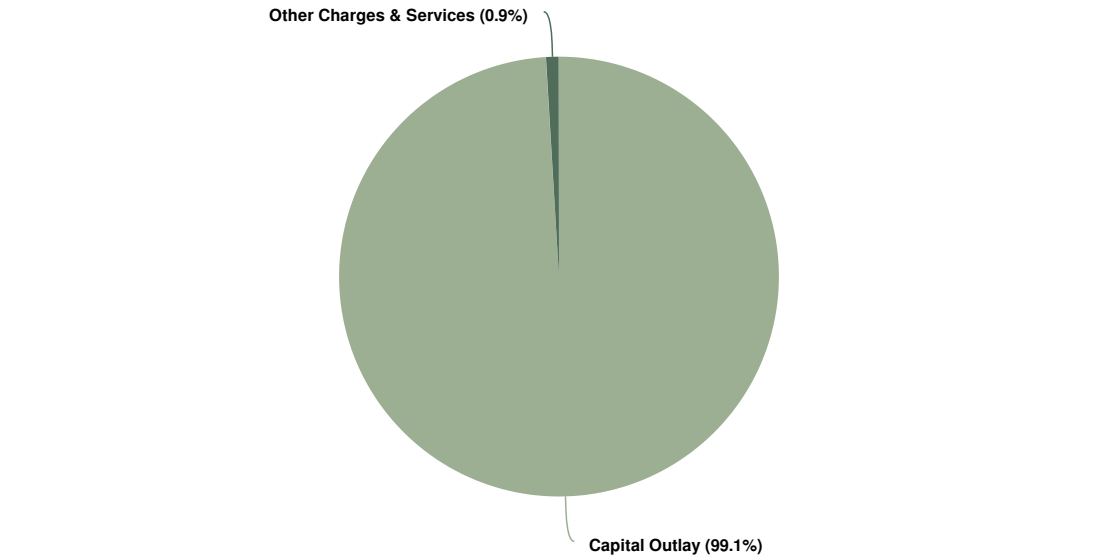
Budgeted and Historical 2024 Expenditures by Fund



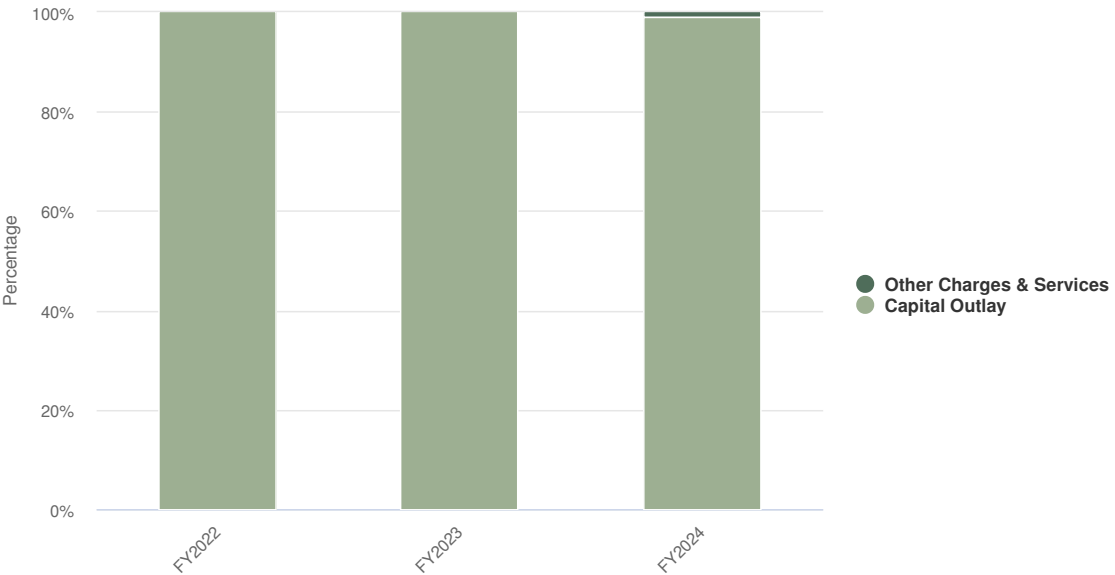
Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
EQUIP REPLACEMENT - OF	\$199,988	\$210,000	\$135,891	\$133,000	-36.7%
UTILITY CAPITAL PROJECTS	\$470,677	\$3,233,550	\$239,139	\$3,259,160	0.8%
2017 UTILITY IMPROVEMENTS	\$649,667	\$0	\$11,747	\$0	0%
2021 UTILITY IMPROVEMENTS	\$2,136,369	\$10,350,000	\$2,718,919	\$7,222,441	-30.2%
Total:	\$3,456,700	\$13,793,550	\$3,105,697	\$10,614,601	-23%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Other Charges & Services	\$0	\$0	\$102,628	\$100,000	N/A
Capital Outlay	\$3,456,700	\$13,793,550	\$3,003,069	\$10,514,601	-23.8%



Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Total Expense Objects:	\$3,456,700	\$13,793,550	\$3,105,697	\$10,614,601	-23%



Utility Projects Fund

The Utility Projects Fund provides funding for a wide range of water and sewer projects. This fund was created in FY 1994-95 by transfer of funds from the consolidation of excess Utility and Reserve Funds. The major sources of revenue in this fund are both budgeted and surplus transfers from the Utility Fund, General Fund and interest income.

Major Projects for FY 2024 (projects over \$100,000 are listed below)

Miscellaneous Pump/Well Repair (\$150,000)

This funding is set aside for needed repairs to keep the City's pump and well sites in good working order. In the past we set aside \$75,000 a year for repairs, but in recent years we increased that amount to \$100,000 due to increasing repair costs. For the last five years we increased it to \$150,000, which is the same amount budgeted for this year.

84 Storage Tank Painting (\$440,000)

During annual inspections, it was noted that the exterior of the 84 Storage tank is rusting and pitting. Resurfacing the exterior of the tank will extend the lifetime of the tank by protecting it from corrosion. Corrosion on water storage tanks has been noted by the TCEQ during routine inspections.

Bosque Storage Tank Repairs (\$192,000)

During annual inspections, it was noted that the exterior of the Bosque water storage tank was rusting and pitting. The exterior of the tank needs to be stripped, repaired, and repainted to insure it will be safe and useful for current and future use.

Replace 2 Inch Water Lines With 6 Inch Water Lines (\$400,000)

Many older parts of the City have 2 inch water lines that have reached the end of their design life and are failing. City standards and the Texas Commission on Environmental Quality (TCEQ) regulations dictate that a 6 inch water line is the standard replacement size for these older lines. The City will continue replacing these old lines throughout the City over the next few years.

Replace 6 Inch Water Line With 12 Inch Water Line (\$2,001,550)

This project will replace the existing 6 inch water line from Woodway Drive to Ridge Point Drive. This line follows Ritchie Road, Old McGregor Road, and Oak Ridge Drive. As part of the water master plan, this line was identified as needing additional water pressure to accommodate future growth in the area. This project will be funded with grant money from the Coronavirus Local Fiscal Recovery Fund (CLFRF).

Overall Impact on Operating Budget

Miscellaneous Pump/Well Repair

The pump and well repairs will extend the life of the City's pumps and wells and reduce future repair and maintenance costs. This will also ensure that the repairs are done in a timely manner to minimize the amount of water purchased during the repairs. This will significantly reduce the amount of water purchases in the operating budget.

84 Storage Tank Repairs

The exterior of the tank needs to be stripped, repaired, and repainted to insure it will be safe and useful for current and future use. Resurfacing the exterior of the tank will extend the lifetime of the tank by protecting it from corrosion. Corrosion on water storage tanks will eventually be noted by the TCEQ during routine inspections. It would cost in excess of two million dollars to replace the tank, which makes it much more economical to keep the existing storage tank repaired and maintained. This will also significantly reduce the amount of water purchases in the operating budget, because it would take much longer to replace a tank as opposed to keeping it properly maintained.

Bosque Storage Tank Repairs

The exterior of the tank needs to be stripped, repaired, and repainted to insure it will be safe and useful for current and future use. Resurfacing the exterior of the tank will extend the lifetime of the tank by protecting it from corrosion. Corrosion on water storage tanks will eventually be noted by the TCEQ during routine inspections. It would cost in excess of two million dollars to replace the tank, which makes it much more economical to keep the existing storage tank repaired and maintained. This will also significantly reduce the amount of water purchases in the operating budget, because it would take much longer to replace a tank as opposed to keeping it properly maintained.

Replace 2 Inch Water Lines With 6 Inch Water Lines

Existing two inch water lines no longer meet the City standards and the Texas Commission on Environmental Quality (TCEQ) regulations. In addition to the lines being too small, they are in poor condition and require costly repairs. The new lines will provide more consistent pressure and volume, and will also save time and money associated with constantly digging up and repairing the existing lines.

Replace 6 Inch Water Line With 12 Inch Water Line

As part of the water master plan, this line was identified as needing additional water pressure to accommodate future growth in the area. In addition to the line being too small, it is in poor condition and requires costly repairs. The new line will provide more consistent pressure and volume, and will also save time and money associated with digging up and repairing the existing line.



Other Funds

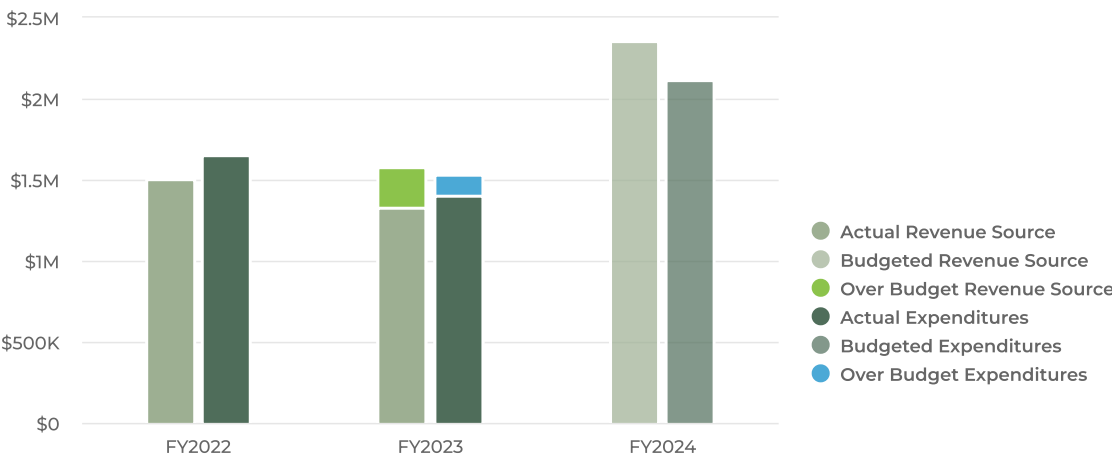
Other Funds are comprised of governmental-type special revenue funds as follows:

- General Emergency Reserve Fund
- Tourism Fund
- General Equipment Replacement Fund
- Drug Seizure/Forfeiture Fund
- Law Enforcement Continuing Education Fund
- Municipal Court Building Security Fund
- Municipal Court Technology Fund
- Municipal Court Child Safety Fund
- Asset Forfeiture Fund
- Municipal Court Local Truancy Prevention & Diversion Fund
- Municipal Court Local Municipal Jury Fund

See detail of fund activity within each fund tab.

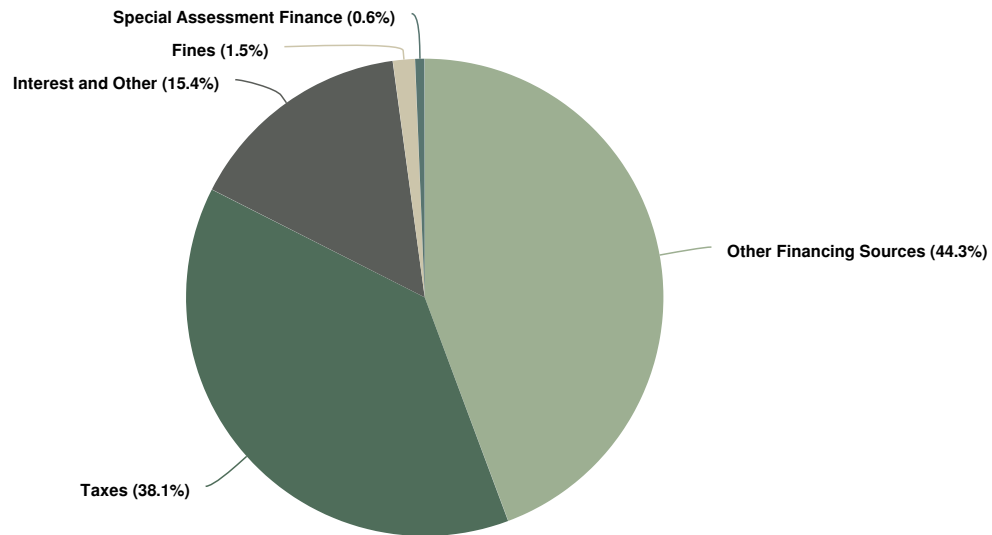
Summary

The City of Woodway is projecting \$2.36M of revenue in FY2024, which represents a 77.4% increase over the prior year. Budgeted expenditures are projected to increase by 50.8% or \$715.49K to \$2.12M in FY2024.

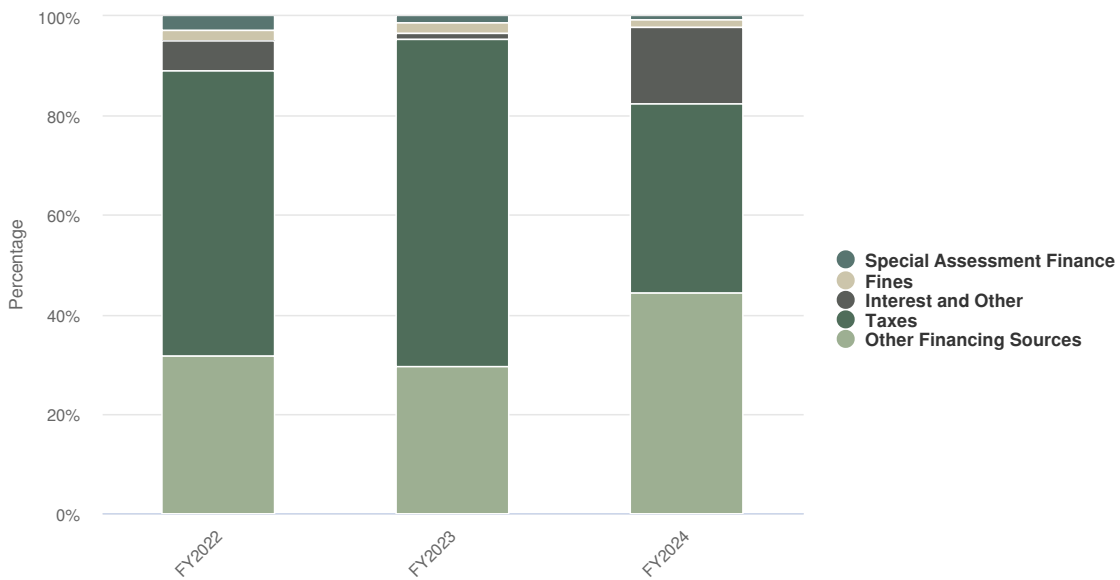


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

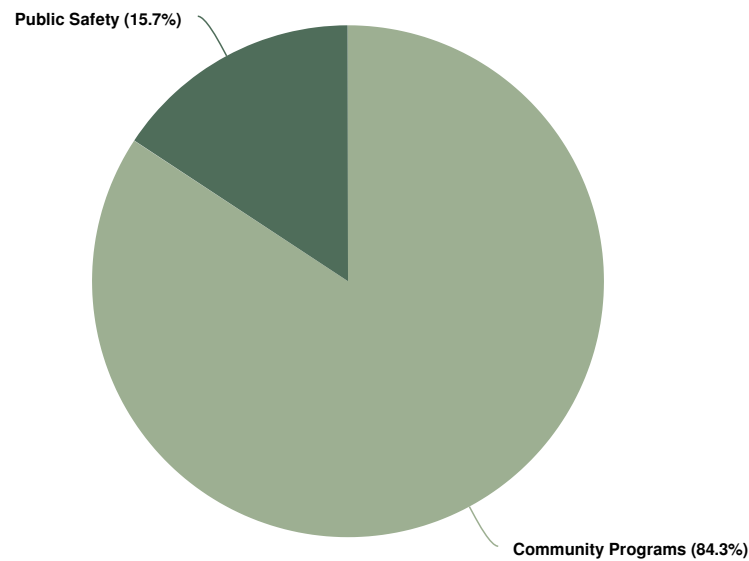


Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Taxes	\$867,525	\$875,000	\$840,908	\$900,000	2.9%
Fines	\$29,771	\$28,000	\$29,502	\$35,500	26.8%
Interest and Other	\$92,036	\$16,830	\$179,152	\$363,125	2,057.6%
Special Assessment Finance	\$40,417	\$15,000	\$20,662	\$15,000	0%

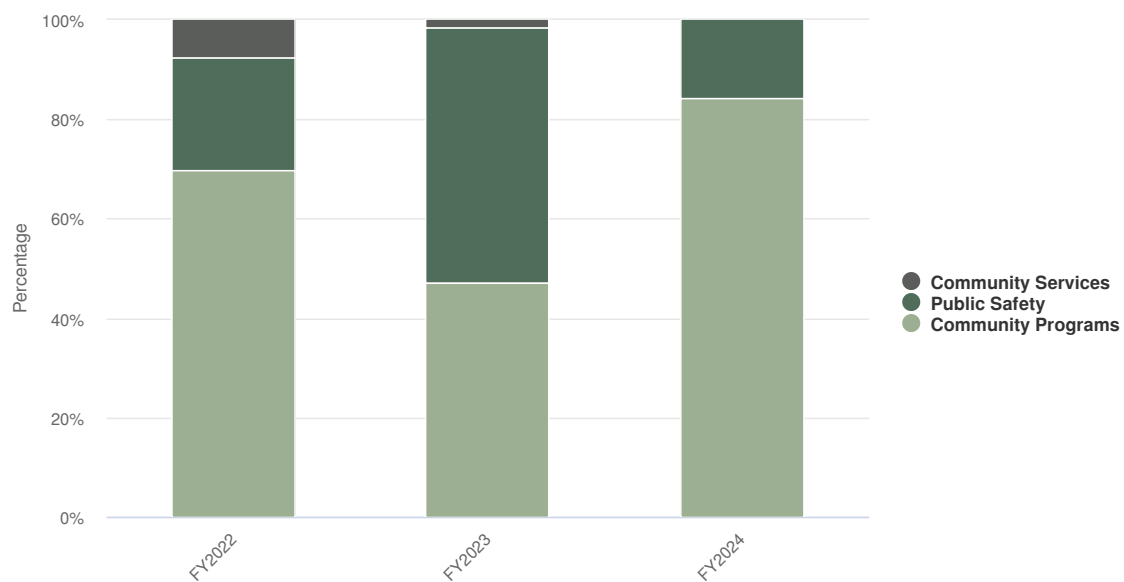
Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Other Financing Sources	\$478,335	\$395,100	\$511,698	\$1,045,957	164.7%
Total Revenue Source:	\$1,508,083	\$1,329,930	\$1,581,922	\$2,359,582	77.4%

Expenditures by Function

Budgeted Expenditures by Function



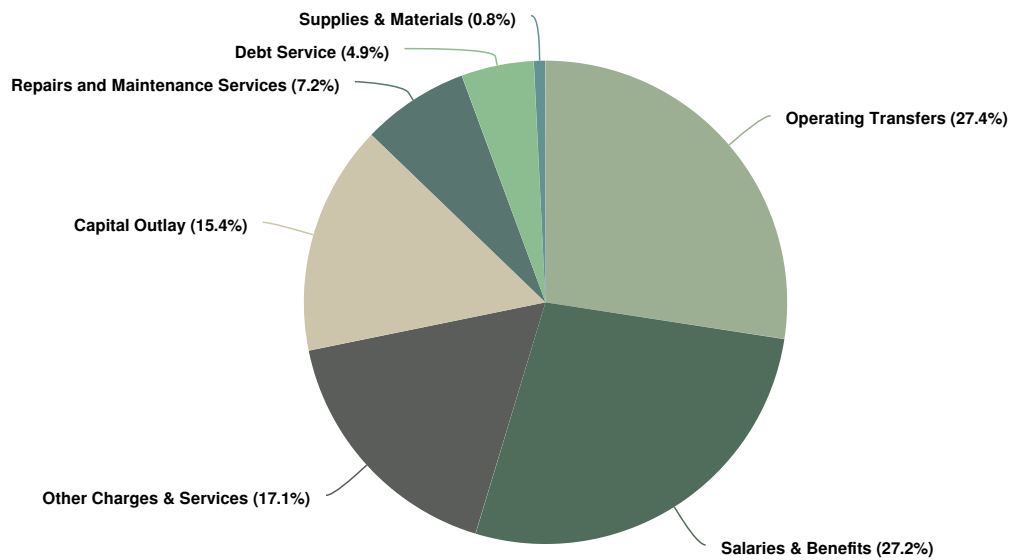
Budgeted and Historical Expenditures by Function



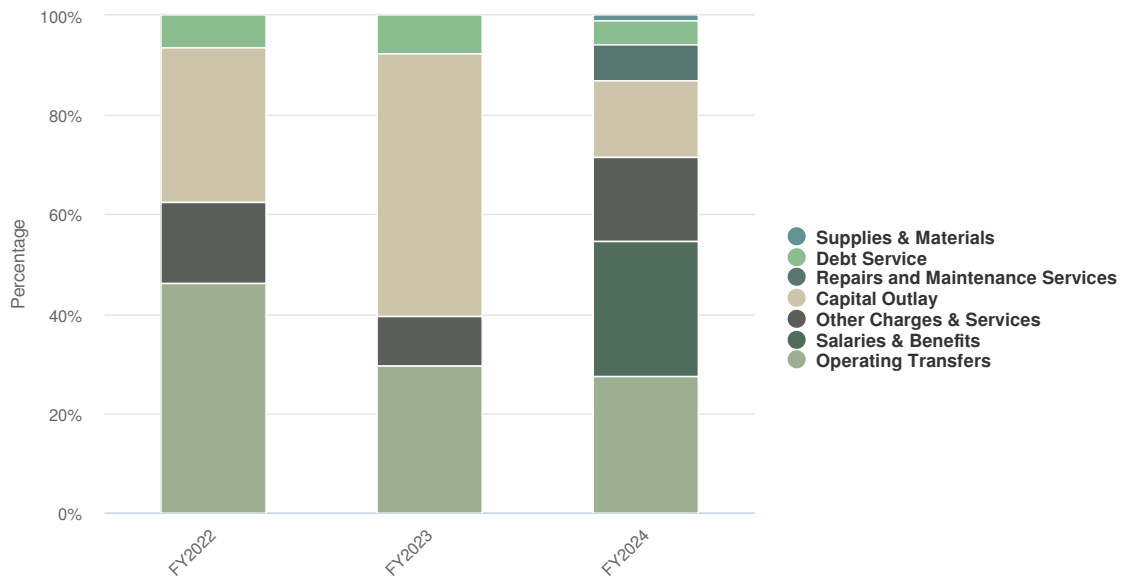
Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Expenditures					
Public Safety	\$376,657	\$722,200	\$728,659	\$333,950	-53.8%
Community Services	\$124,918	\$23,000	\$20,221	\$0	-100%
Community Programs	\$1,159,696	\$662,870	\$788,055	\$1,789,614	170%
Total Expenditures:	\$1,661,270	\$1,408,070	\$1,536,936	\$2,123,564	50.8%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Salaries & Benefits	\$0	\$0	\$0	\$578,347	N/A
Other Charges & Services	\$271,903	\$142,400	\$179,448	\$363,935	155.6%
Repairs and Maintenance Services	\$0	\$0	\$26,674	\$152,500	N/A
Supplies & Materials	\$400	\$0	\$4,015	\$16,375	N/A
Capital Outlay	\$516,370	\$742,800	\$817,200	\$326,550	-56%
Operating Transfers	\$767,396	\$415,970	\$402,998	\$582,757	40.1%
Debt Service	\$105,200	\$106,900	\$106,600	\$103,100	-3.6%
Total Expense Objects:	\$1,661,270	\$1,408,070	\$1,536,936	\$2,123,564	50.8%



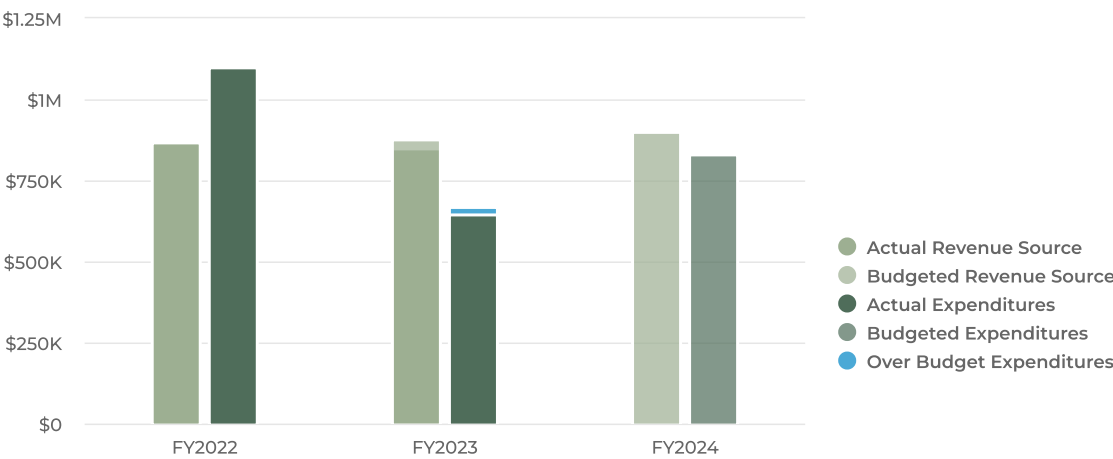
Tourism Fund

The Tourism Fund accounts for hotel occupancy tax revenue, currently assessed at 7%, and all related expenditures as authorized by statute.

Summary

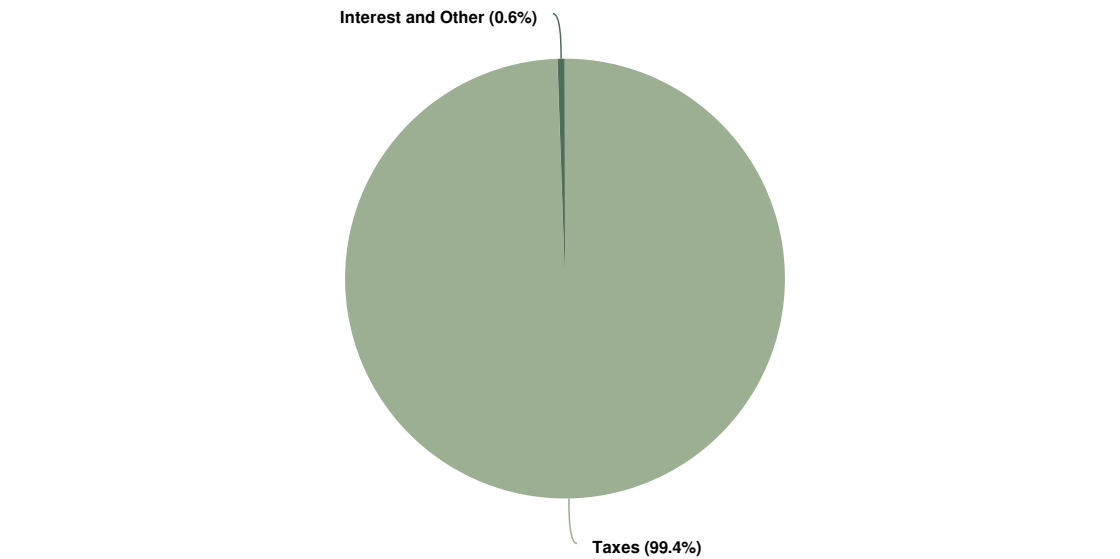
The City of Woodway is projecting \$905K of revenue in FY2024, which represents a 3.1% increase over the prior year. Budgeted expenditures are projected to increase by 28.7% or \$185.99K to \$833.86K in FY2024.

The City of Woodway is projecting \$905K of revenue in FY2024, which represents a 3.1% increase over the prior year. Budgeted expenditures are projected to increase by 28.7% or \$185.99K to \$833.86K in FY2024.

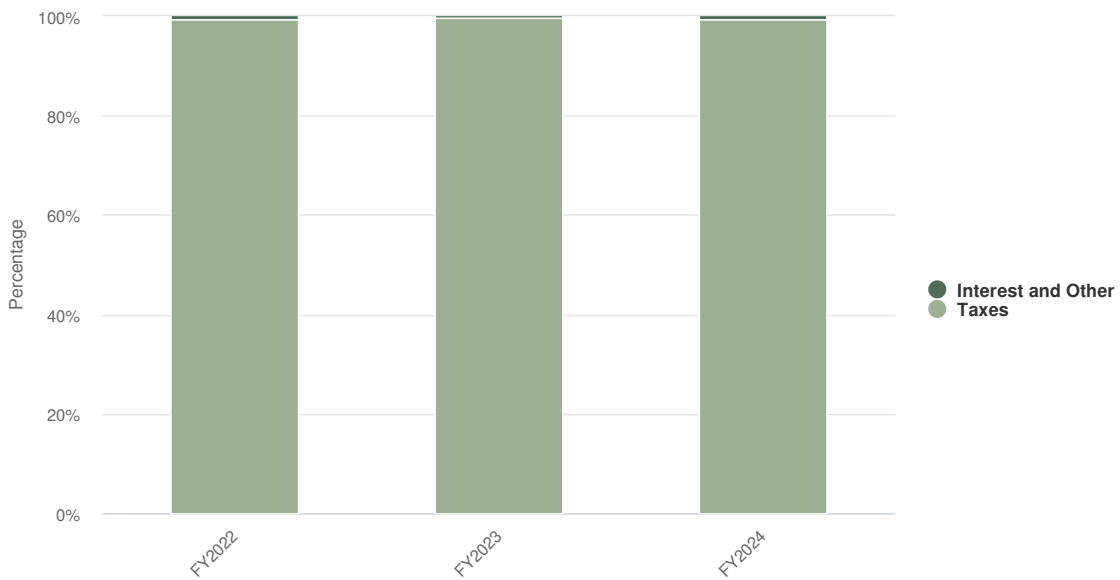


Revenues by Source

Projected 2024 Revenues by Source



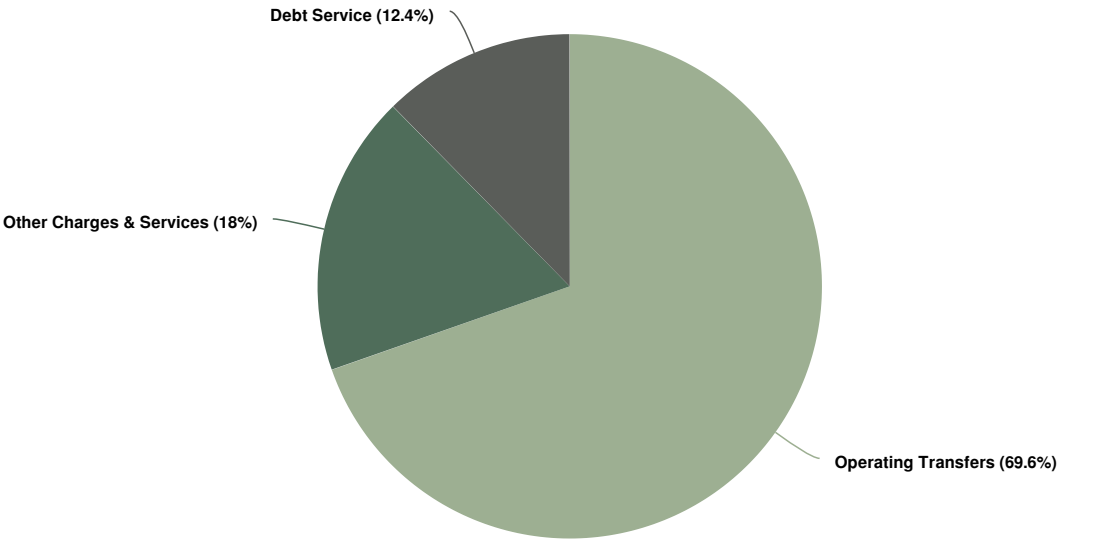
Budgeted and Historical 2024 Revenues by Source



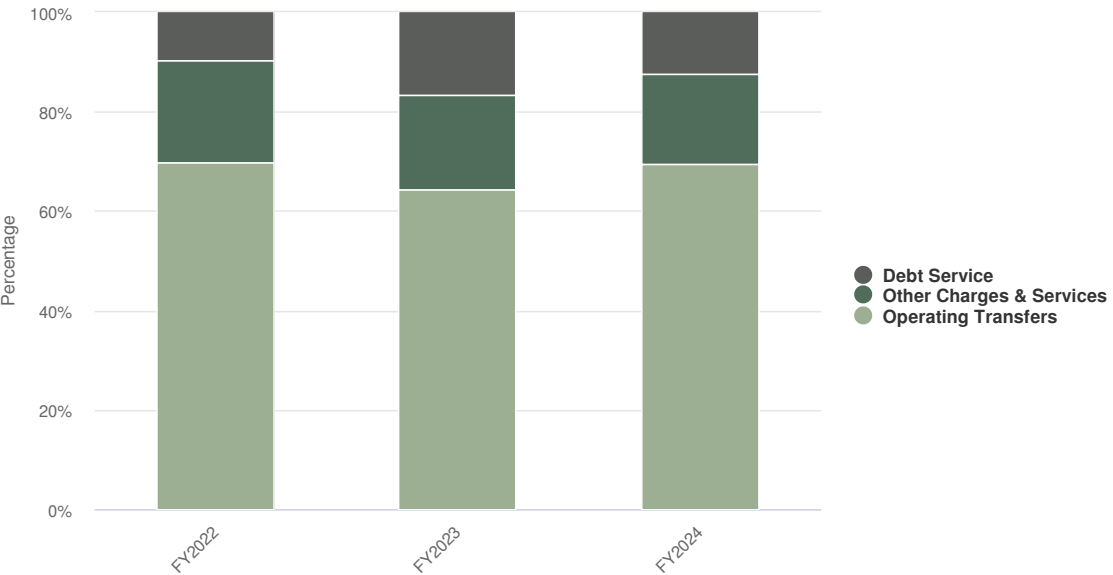
Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Taxes	\$867,525	\$875,000	\$840,908	\$900,000	2.9%
Interest and Other	\$4,988	\$3,000	\$10,697	\$5,000	66.7%
Total Revenue Source:	\$872,513	\$878,000	\$851,605	\$905,000	3.1%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Other Charges & Services	\$226,953	\$125,000	\$133,989	\$150,000	20%
Repairs and Maintenance Services	\$0	\$0	\$26,674	\$0	0%

Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Operating Transfers	\$767,396	\$415,970	\$402,998	\$580,757	39.6%
Debt Service	\$105,200	\$106,900	\$106,600	\$103,100	-3.6%
Total Expense Objects:	\$1,099,549	\$647,870	\$670,261	\$833,857	28.7%

Tourism Fund (continued)

The purpose of this fund is to account for resources generated from the local hotel occupancy tax. State law restricts use of the revenue generated from this 7% tax for specific purposes related to tourism. Specifically, use is limited to the following:

Category A: The acquisition of sites for the construction, improvement, enlarging, equipping, repairing, operation and maintenance of convention center facilities or visitor information center, or both;

Category B: The furnishing of facilities, personnel and materials for the registration of convention delegates or registrants;

Category C: Advertising and conducting solicitations and promotional programs to attract tourists and convention delegates or registrants to the city or its vicinity;

Category D: The encouragement, promotion, improvement and application of the arts, including instrumental and vocal music, dance, drama, folk art, creative writing, architecture, design and allied fields, painting, sculpture, photography, graphic and craft arts, motion pictures, television, radio, tape and sound recording, and other arts related to the presentation, performance, execution and exhibition of these major art forms; and

Category E: Historical restoration and preservation projects or activities or advertising and conducting solicitations and promotional programs to encourage tourists and convention delegates to visit preserved historic sites or museums:

1. at or in the immediate vicinity of convention center facilities or visitor information centers, or
2. located elsewhere in the city or its vicinity that would be frequented by tourists and convention delegates.

At least that portion of the hotel occupancy tax equal to one percent (1%) of the consideration paid by an occupant of hotel rooms shall be allocated for the purposes specified in subsection C. The portion of the hotel occupancy tax revenue allocated by the city for the purposes provided in subsection A above may not exceed seventy-five percent (75%) of the total of such tax revenue. No more than one percent (1%) of the consideration paid by an occupant of hotel rooms may be used for purposes specified in subsection D above. If the city does not allocate any hotel occupancy tax revenues for the purposes provided in subsection A above, then the city may not allocate more than fifty percent (50%) of the hotel occupancy tax revenues for the purposes provided by subsection E above.

The City's budgeted Tourism Fund expenditures fall within category A and C.

Schedule of Bonds Outstanding

	General Obligation Issue/Note	Amount of Issue	Interest Rate	Year of Maturity	Amount Outstanding at 10/01/2023	2023-2024 Principal Due	2023-2024 Interest Due	2023-2024 Total Due
1	C.O. 2011	\$1,815,000	2-4%	2025	\$195,000	\$95,000	\$7,800	\$102,800

Special Revenue CO's Debt Service Schedule

	Date	Principal	Interest	Total
1	2023-2024	\$95,000	\$7,800	\$102,800
2	<u>2024-2025</u>	<u>\$100,000</u>	<u>\$4,000</u>	<u>\$104,000</u>
3	Total	\$195,000	\$11,800	\$206,800

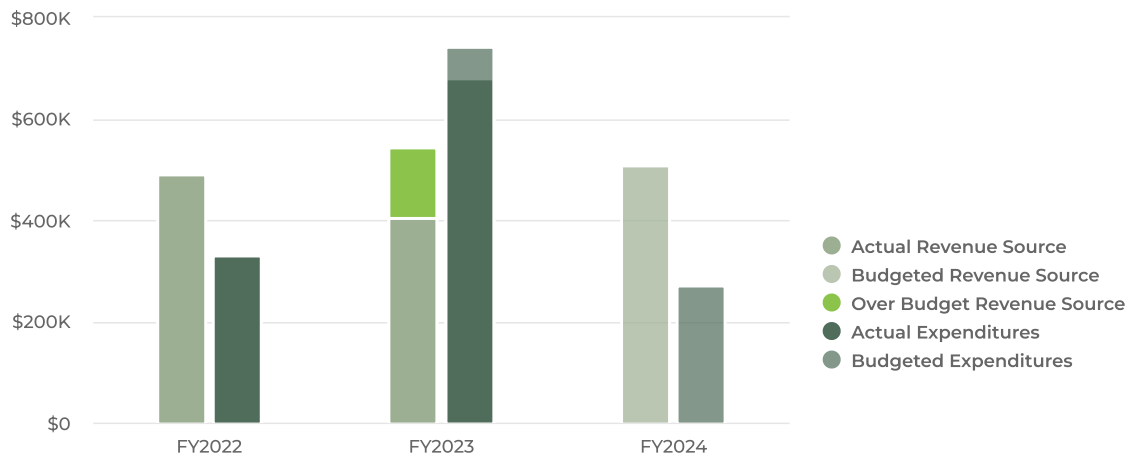


Equipment Replacement Fund

The equipment replacement fund is used to purchase capital items which are replaced on a routine basis. The fund is reimbursed by the appropriate operating fund in annual repayments over the life of the item.

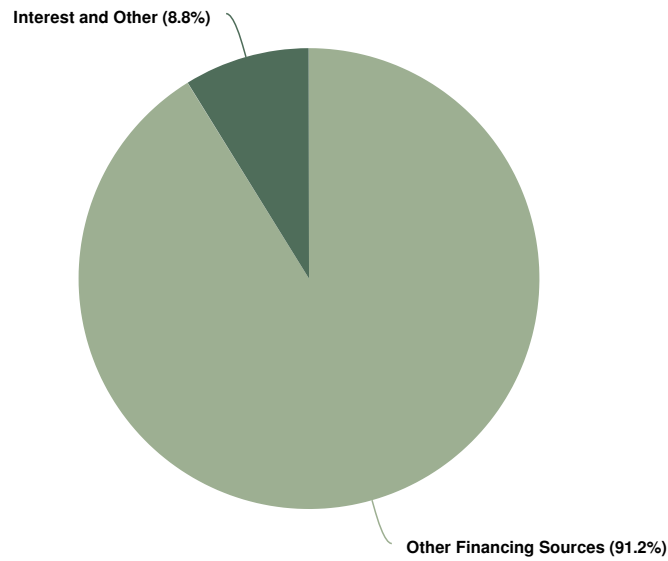
Summary

The City of Woodway is projecting \$510.2K of revenue in FY2024, which represents a 25.9% increase over the prior year. Budgeted expenditures are projected to decrease by 63.4% or \$471.25K to \$271.55K in FY2024.

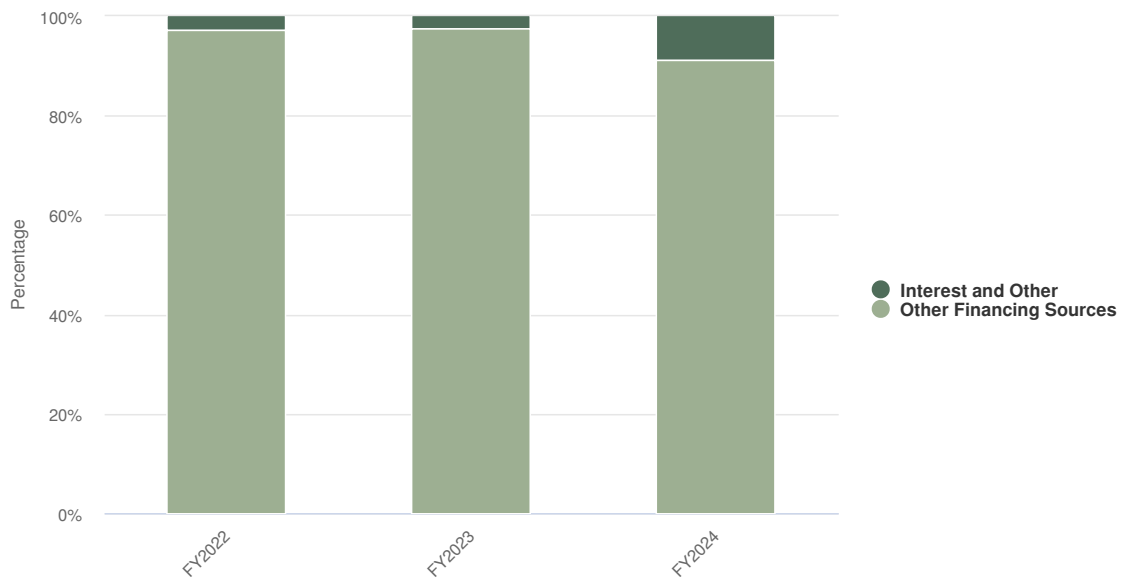


Revenues by Source

Projected 2024 Revenues by Source



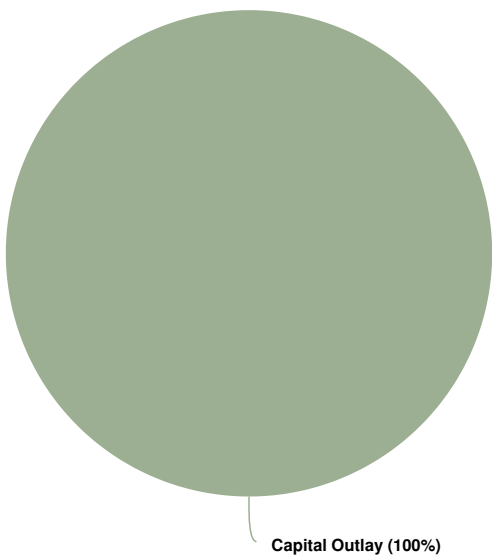
Budgeted and Historical 2024 Revenues by Source



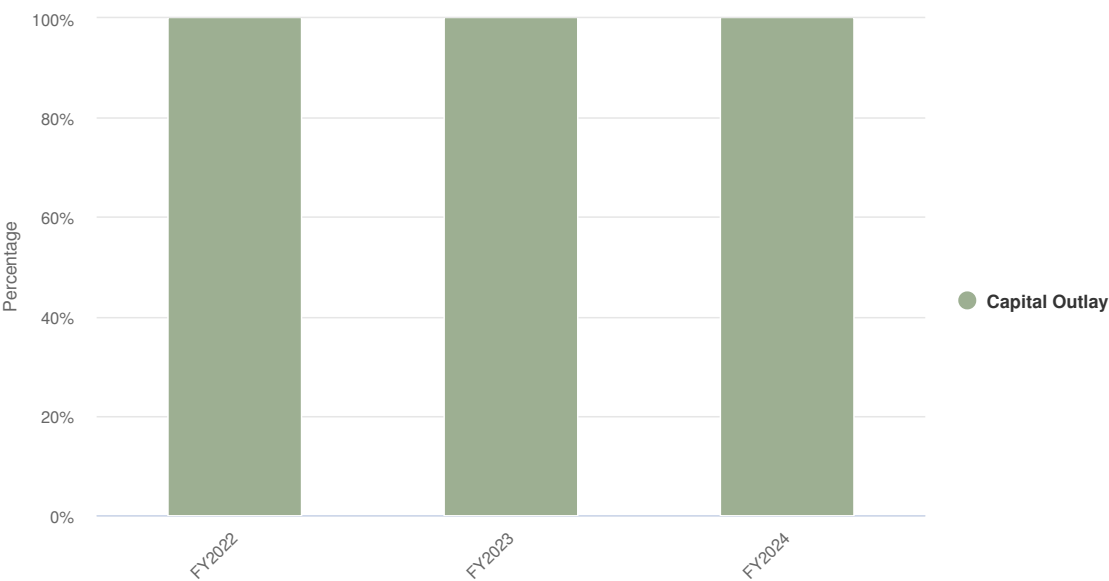
Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Interest and Other	\$13,684	\$10,000	\$33,340	\$45,000	350%
Other Financing Sources	\$478,335	\$395,100	\$511,698	\$465,200	17.7%
Total Revenue Source:	\$492,019	\$405,100	\$545,039	\$510,200	25.9%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Capital Outlay	\$333,120	\$742,800	\$680,279	\$271,550	-63.4%
Total Expense Objects:	\$333,120	\$742,800	\$680,279	\$271,550	-63.4%



Equipment Replacement Fund (continued)

The objectives of this fund are:

1. To provide the necessary cash to replace equipment as it becomes obsolete or worn out and at the same time minimize the year to year budgetary impact of equipment purchases.
2. To provide a means, other than short term borrowing, to purchase additional equipment; and at the same time minimize the year to year budgetary impact of such new acquisitions.

How the fund functions:

Rather than budget for equipment purchases in each department, each department pays a calculated amount into the equipment replacement fund on a yearly basis. This amount is budgeted in each department's operating budget as a transfer to equipment replacement. Equipment purchases are then budgeted in the Equipment Replacement Fund.

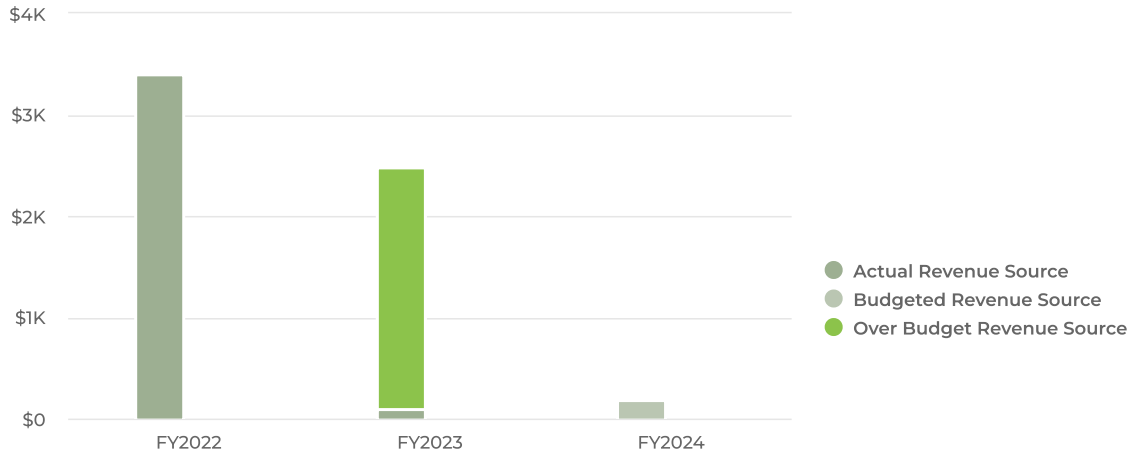


Drug Seizure Forfeiture Fund

The Drug/Seizure Forfeiture Fund tracks all funds seized by the Public Safety department in conjunction with drug activity. Use of forfeited funds is restricted to expenditures related to drug prevention. Prior to FY 2000, these funds were included in the General Fund.

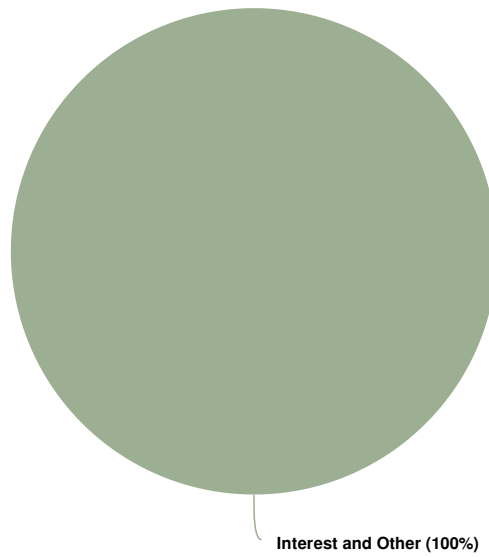
Summary

The City of Woodway is projecting \$200 of revenue in FY2024, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2024.

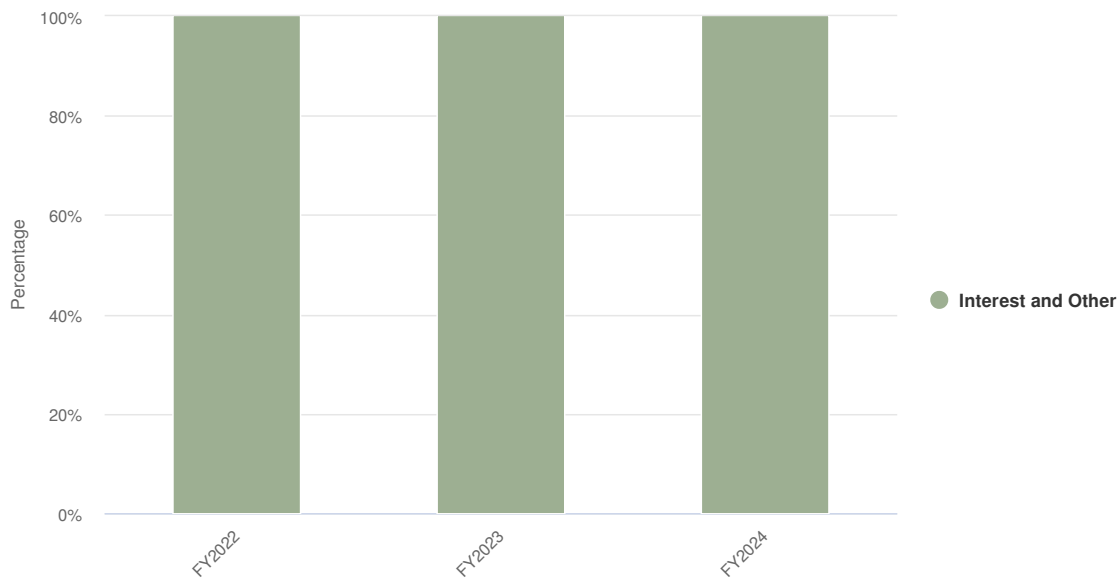


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Interest and Other	\$3,404	\$100	\$2,489	\$200	100%
Total Revenue Source:	\$3,404	\$100	\$2,489	\$200	100%

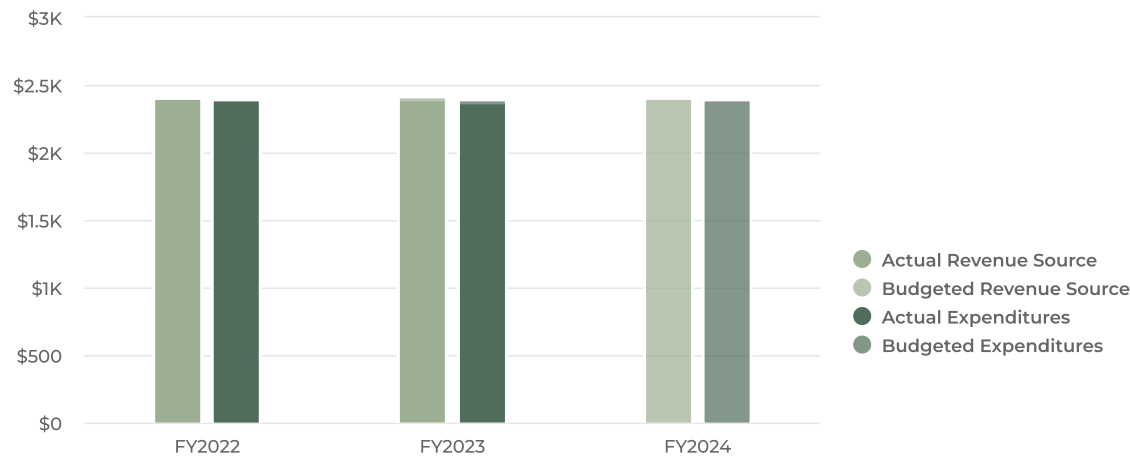


Law Enforcement Continuing Education Fund

The Law Enforcement Officer Continuing Education Fund is a restricted fund by the State of Texas for the continued education of public safety personnel. Funding is provided directly from the state as collected with fines. Prior to FY 2000, these funds were included in the General Fund.

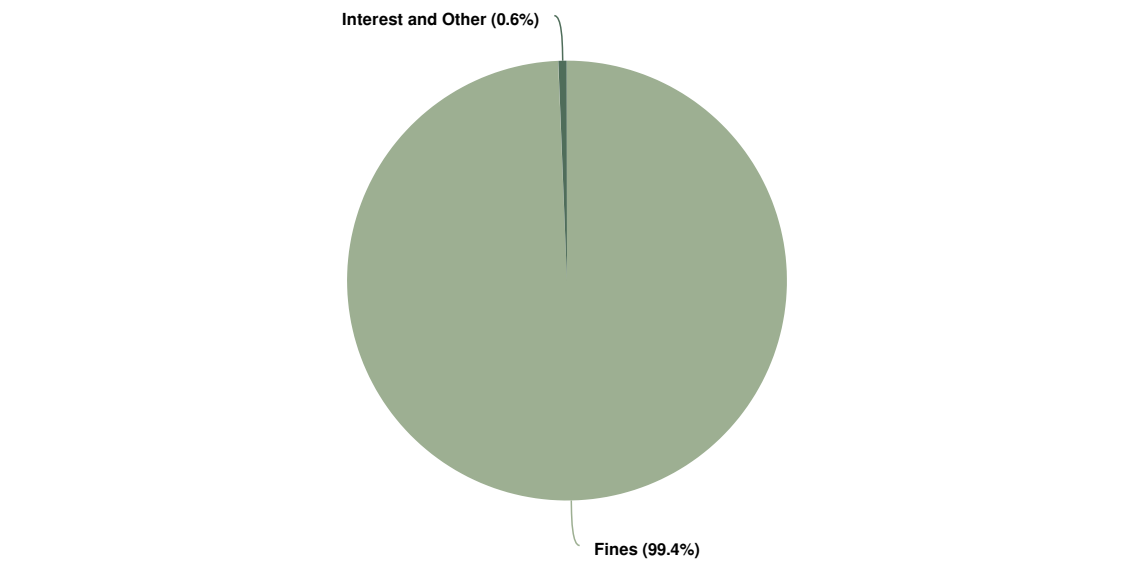
Summary

The City of Woodway is projecting \$2.42K of revenue in FY2024, which represents a 0.4% decrease over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$2.4K in FY2024.

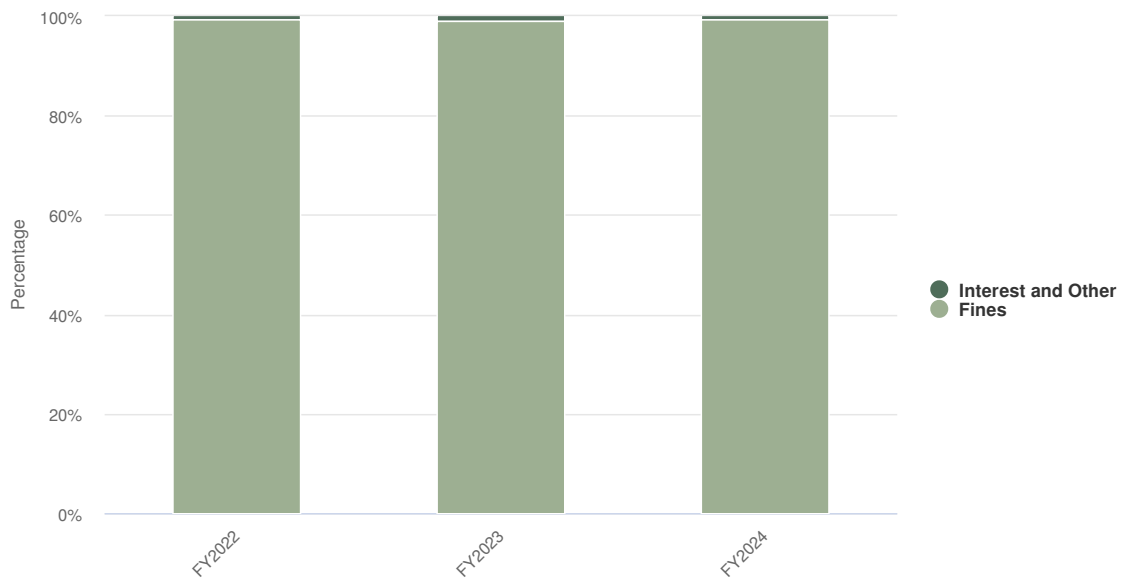


Revenues by Source

Projected 2024 Revenues by Source



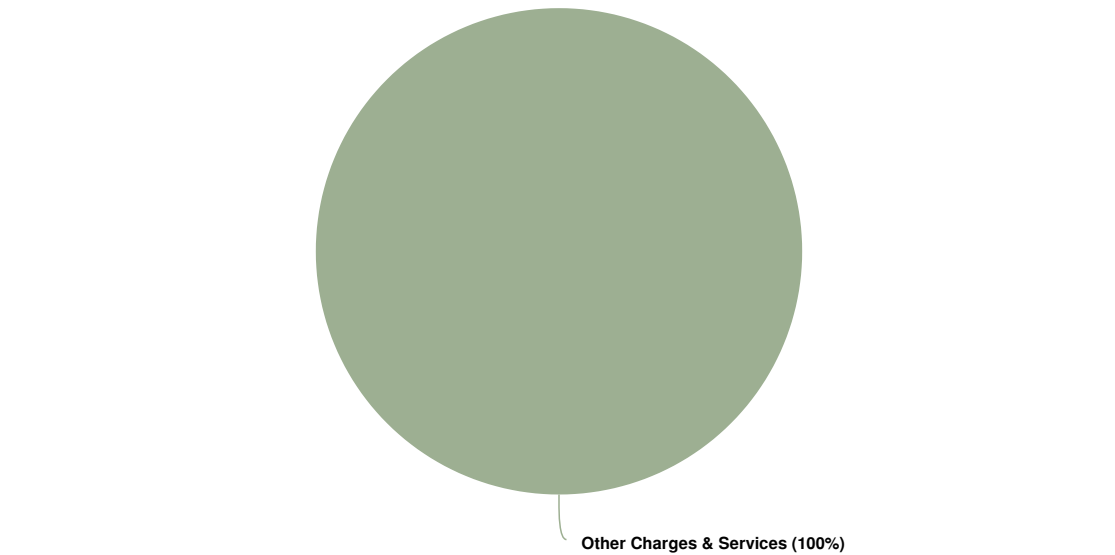
Budgeted and Historical 2024 Revenues by Source



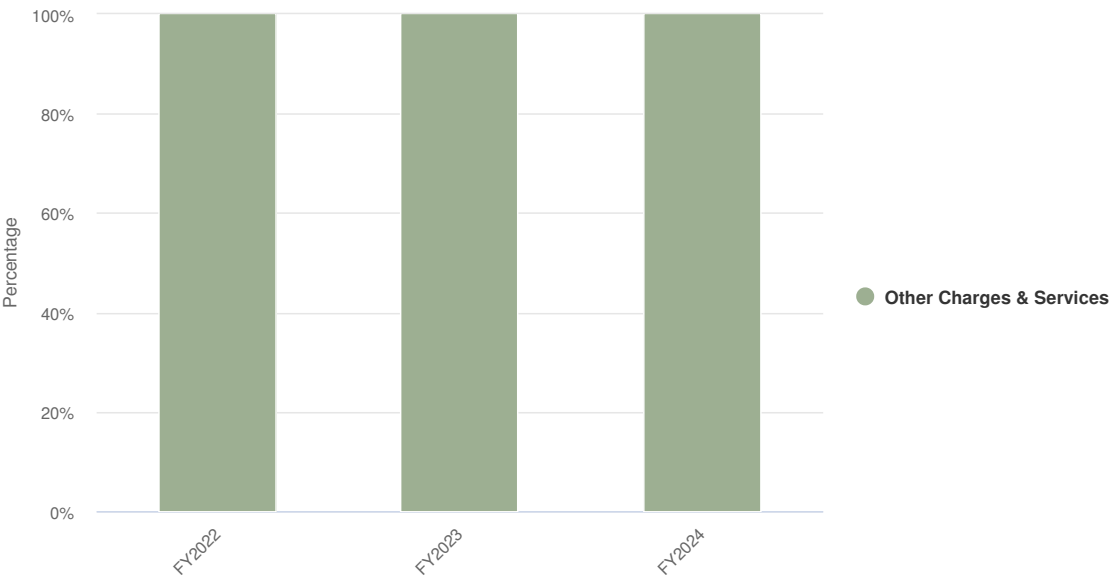
Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Fines	\$2,396	\$2,400	\$2,377	\$2,400	0%
Interest and Other	\$12	\$25	\$23	\$15	-40%
Total Revenue Source:	\$2,408	\$2,425	\$2,400	\$2,415	-0.4%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Other Charges & Services	\$2,396	\$2,400	\$2,377	\$2,400	0%
Total Expense Objects:	\$2,396	\$2,400	\$2,377	\$2,400	0%



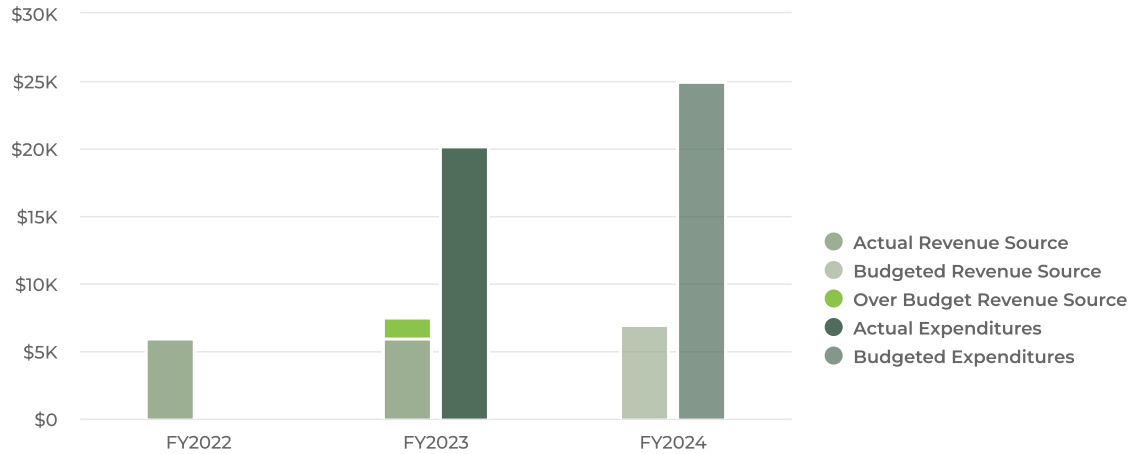


Municipal Court Building Security Fund

The Municipal Court Building Security Fund is a restricted fund for the purpose of improving security in Municipal Court buildings. Funds are provided through a special assessment with fines for violations. Prior to FY 2000, these funds were included in the General Fund.

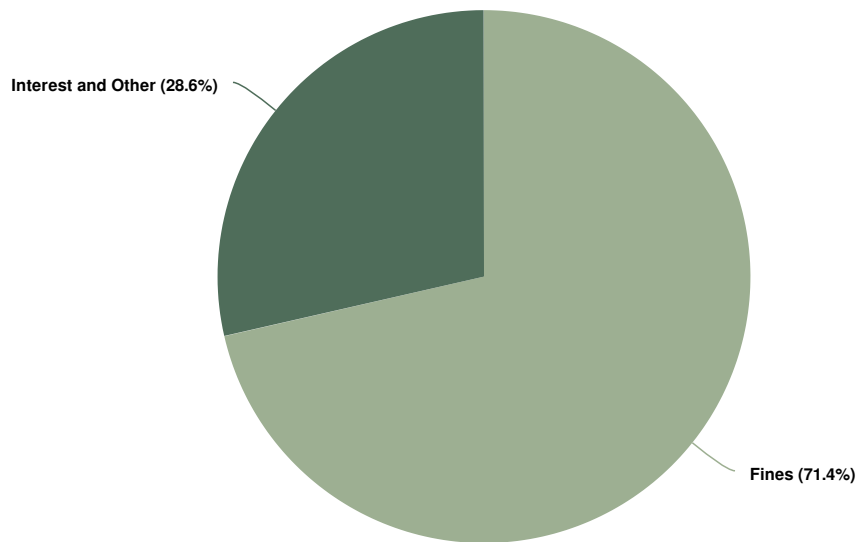
Summary

The City of Woodway is projecting \$7K of revenue in FY2024, which represents a 16.7% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$25K in FY2024.

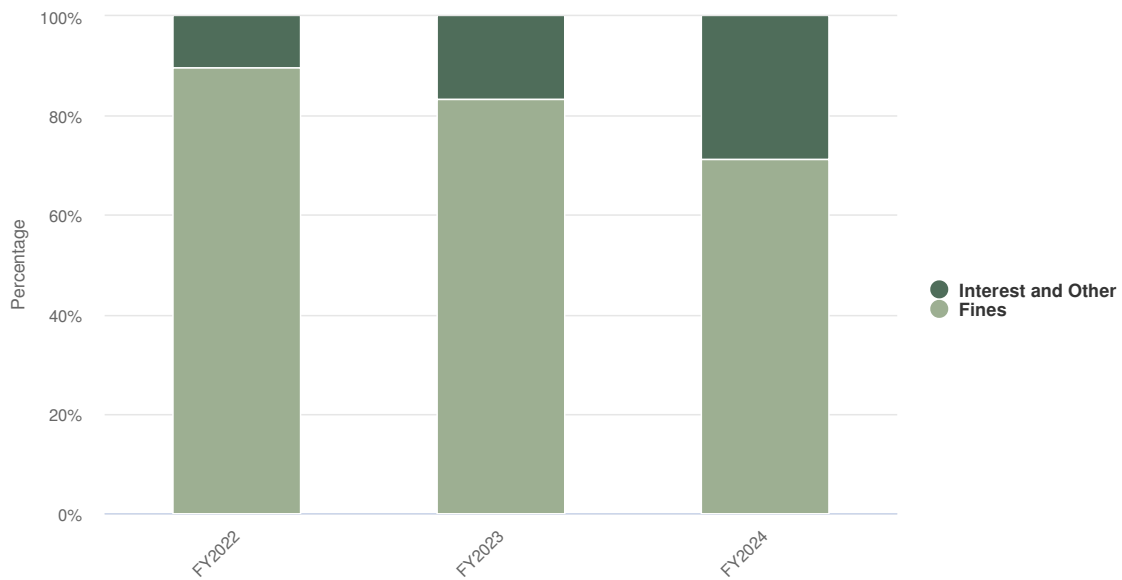


Revenues by Source

Projected 2024 Revenues by Source



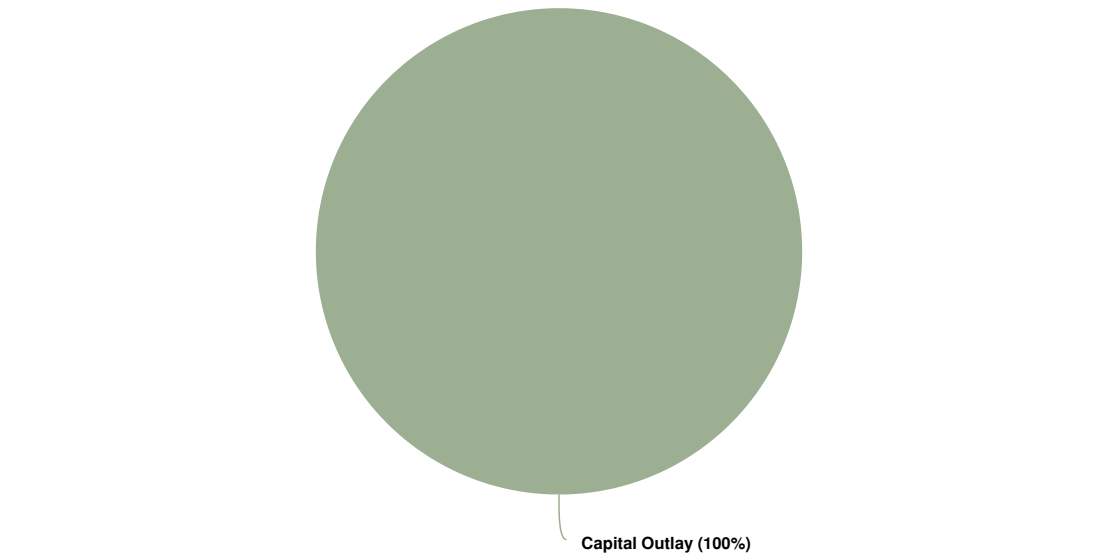
Budgeted and Historical 2024 Revenues by Source



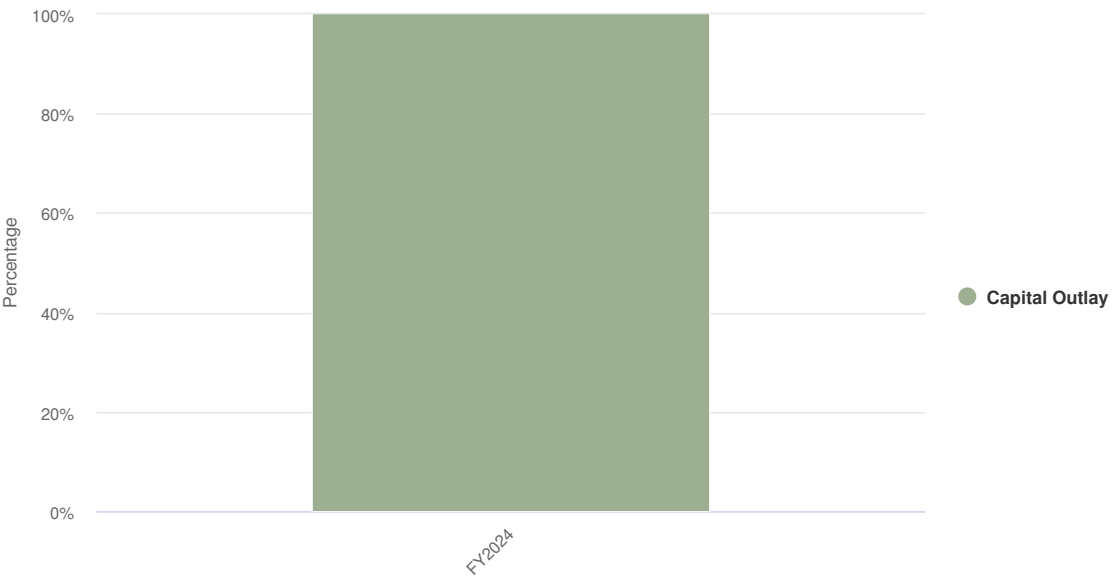
Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Fines	\$5,428	\$5,000	\$5,319	\$5,000	0%
Interest and Other	\$624	\$1,000	\$2,276	\$2,000	100%
Total Revenue Source:	\$6,052	\$6,000	\$7,595	\$7,000	16.7%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Final	FY2024 Budgeted	FY2023 undefined vs. FY2024 Budgeted (% Change)
Expense Objects			
Capital Outlay	\$20,218	\$25,000	N/A
Total Expense Objects:	\$20,218	\$25,000	N/A



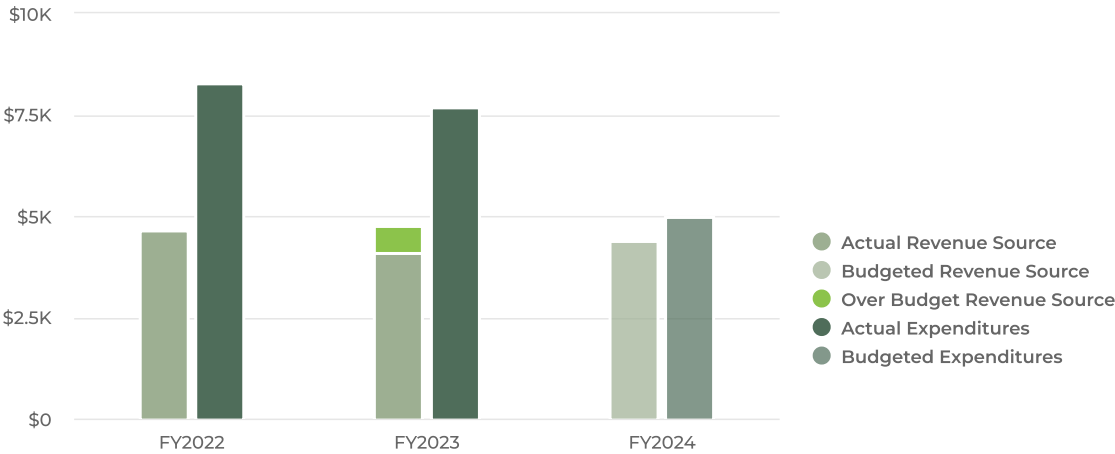


Municipal Court Technology Fund

The Municipal Court Technology Fund is a restricted fund for the purpose of improving municipal court systems via technology. Funds are provided through a special assessment with fines for violations. Prior to FY 2000, these funds were included in the General Fund.

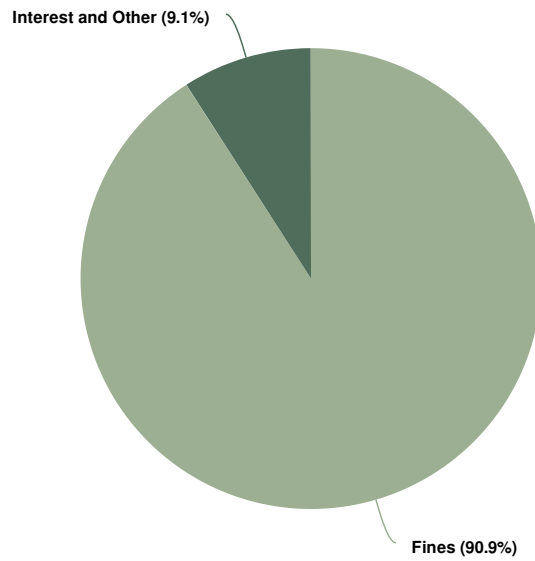
Summary

The City of Woodway is projecting \$4.4K of revenue in FY2024, which represents a 7.3% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$5K in FY2024.

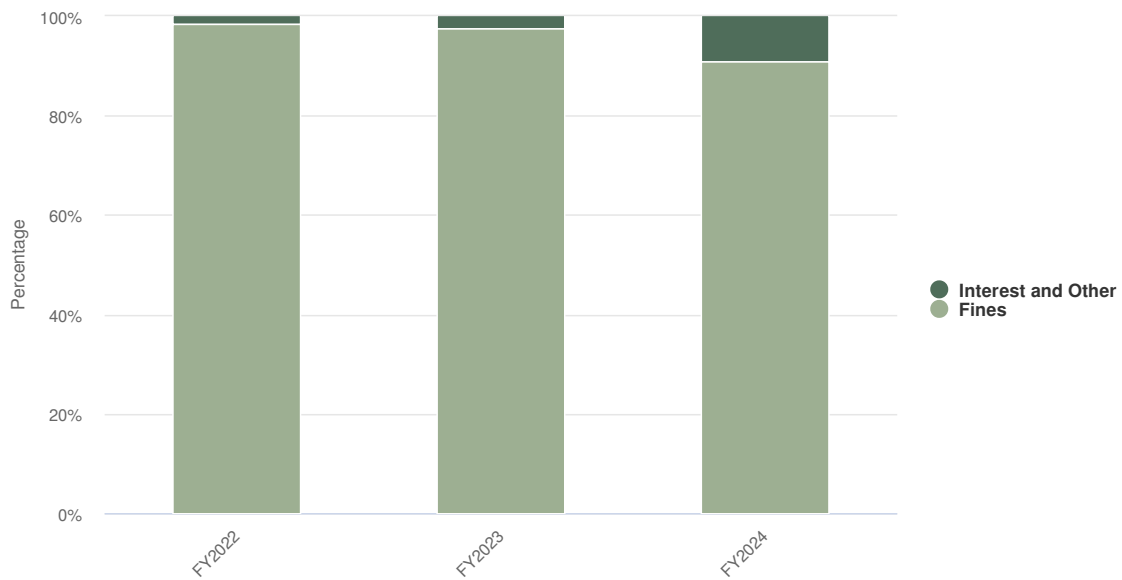


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Fines	\$4,592	\$4,000	\$4,440	\$4,000	0%
Interest and Other	\$72	\$100	\$332	\$400	300%
Total Revenue Source:	\$4,664	\$4,100	\$4,772	\$4,400	7.3%

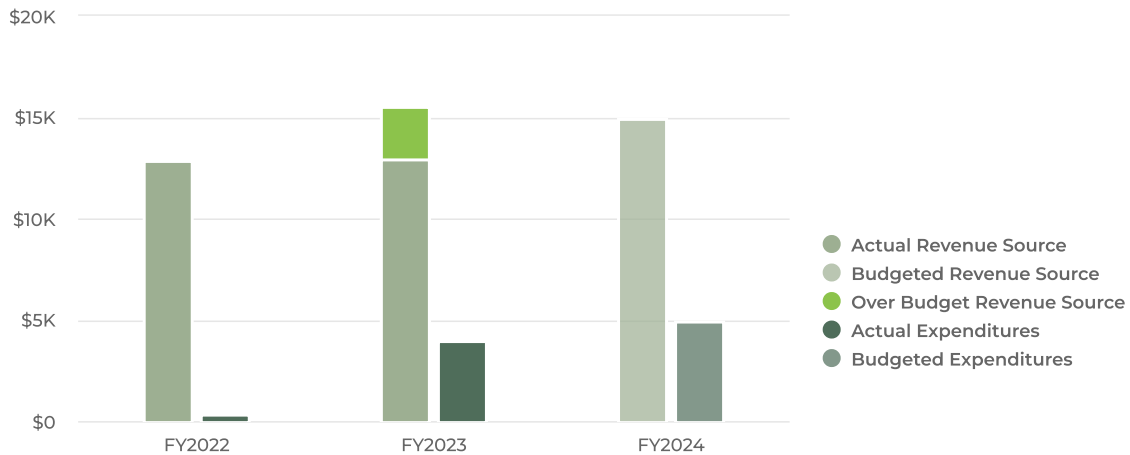


Municipal Court Child Safety Fund

The Municipal Court Child Safety Fund is a restricted fund for the purpose of enhancing child safety, health, or nutrition. The fund is also used for child abuse prevention and intervention and drug and alcohol abuse prevention. Funds are provided from court fees assessed for the offense of passing a school bus loading or unloading.

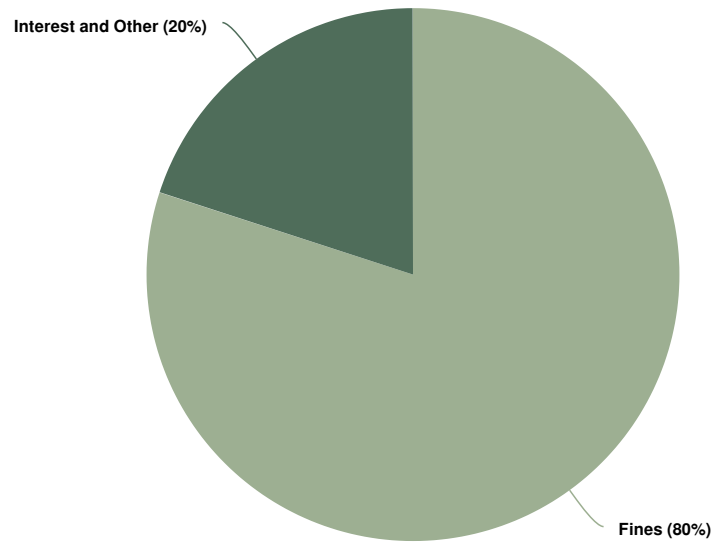
Summary

The City of Woodway is projecting \$15K of revenue in FY2024, which represents a 15.4% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$5K in FY2024.

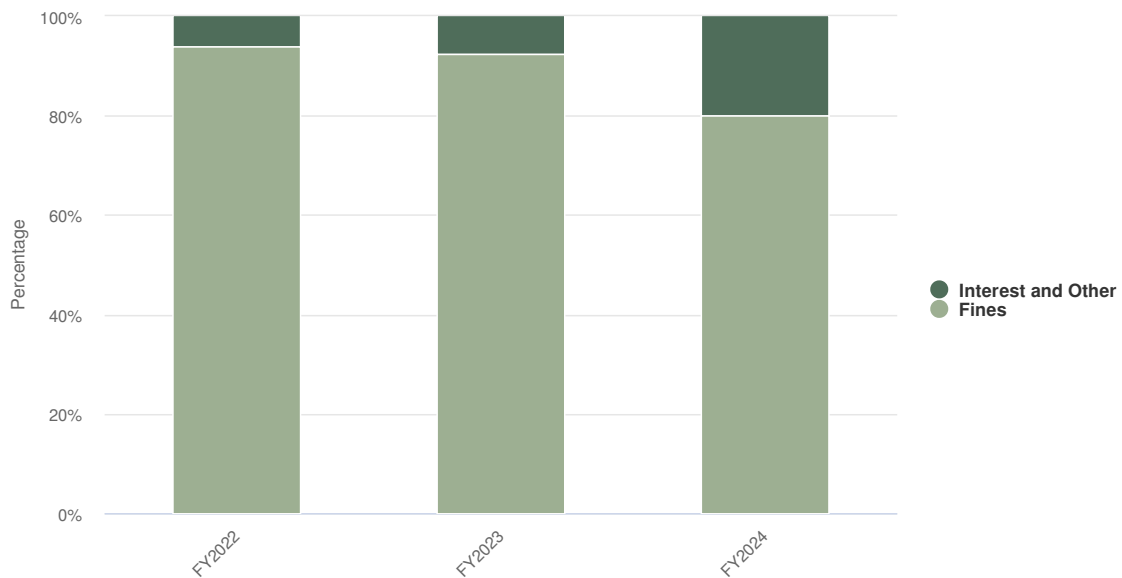


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Fines	\$12,083	\$12,000	\$12,055	\$12,000	0%
Interest and Other	\$775	\$1,000	\$3,475	\$3,000	200%
Total Revenue Source:	\$12,858	\$13,000	\$15,530	\$15,000	15.4%

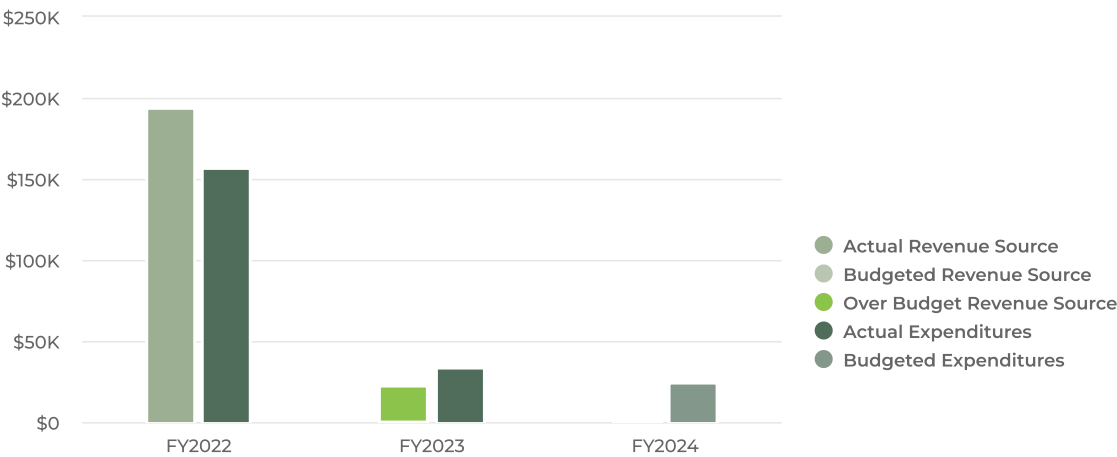


Asset Forfeiture Fund

The Asset Forfeiture Fund was set up in FY 2006 to track all funds received from the sale of seized assets. Use of forfeited funds is restricted to expenditures related to Public Safety.

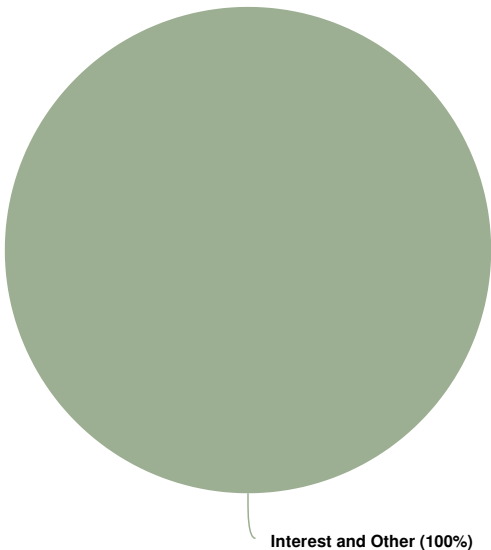
Summary

The City of Woodway is projecting \$2K of revenue in FY2024, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$25K in FY2024.

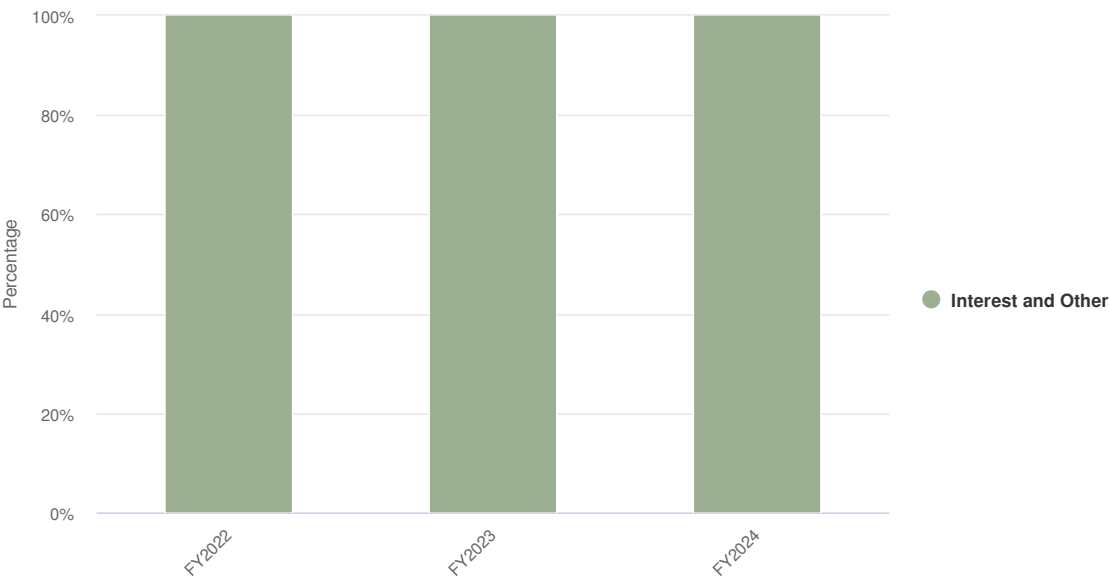


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Interest and Other	\$194,558	\$1,000	\$23,468	\$2,000	100%
Total Revenue Source:	\$194,558	\$1,000	\$23,468	\$2,000	100%



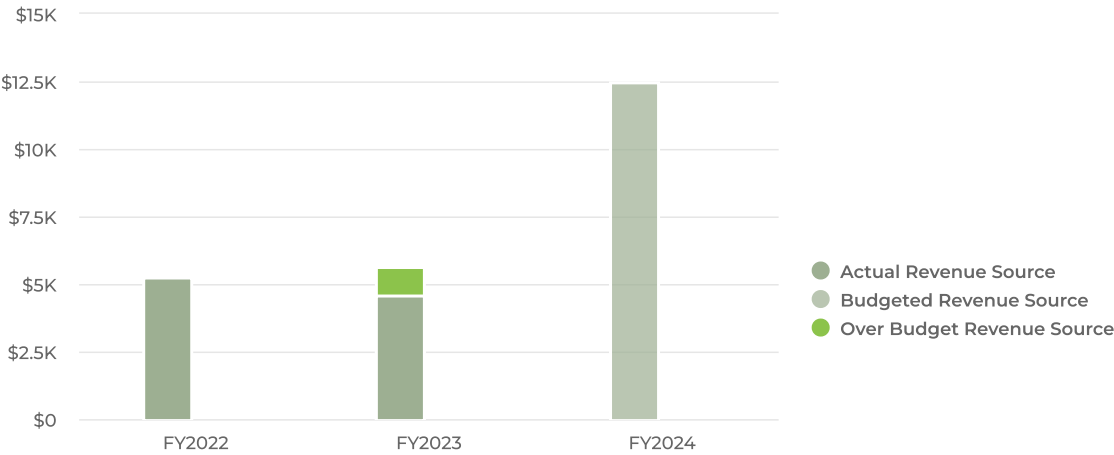


Municipal Court Local Truancy Prevention & Diversion Fund

The Municipal Court Local Truancy Prevention & Diversion Fund is a restricted fund for the purpose of financing the salary, benefits, training, travel expenses, office supplies, and other necessary expenses related to the position of juvenile case manager. Funds are provided through a special assessment with fines for violations.

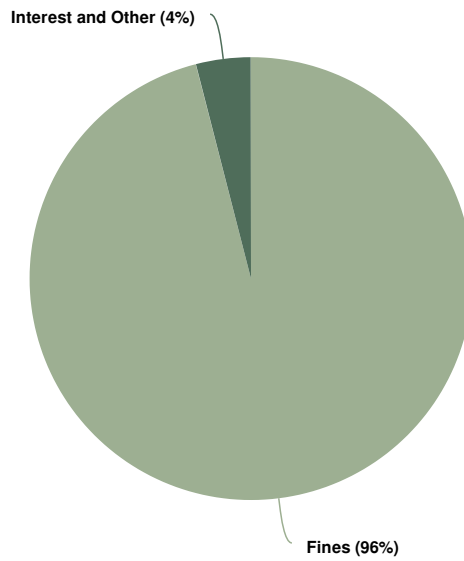
Summary

The City of Woodway is projecting \$12.5K of revenue in FY2024, which represents a 171.7% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2024.

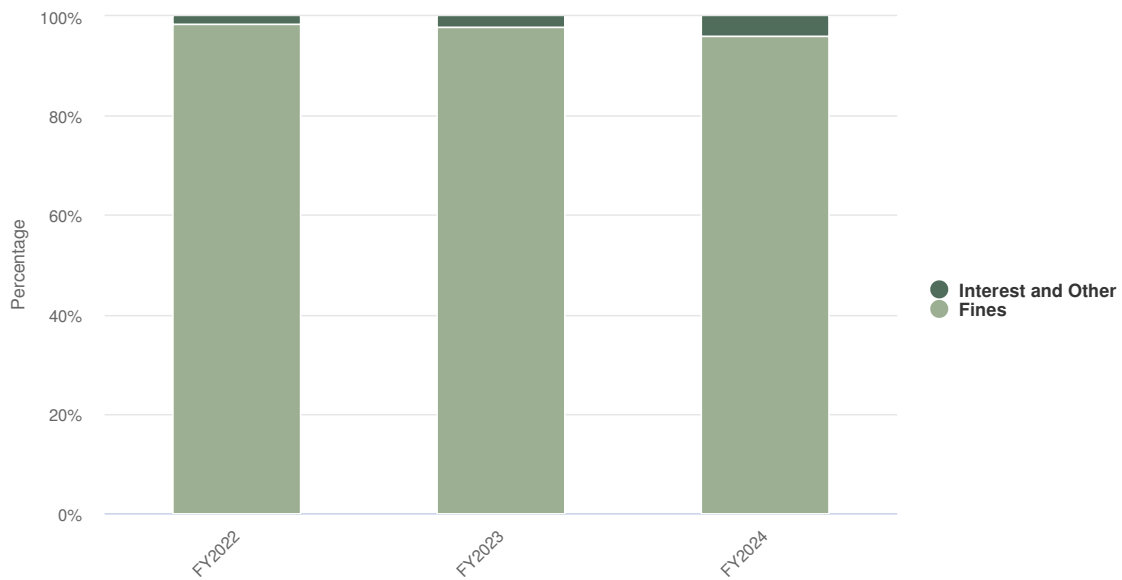


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Fines	\$5,170	\$4,500	\$5,206	\$12,000	166.7%
Interest and Other	\$83	\$100	\$464	\$500	400%
Total Revenue Source:	\$5,253	\$4,600	\$5,670	\$12,500	171.7%

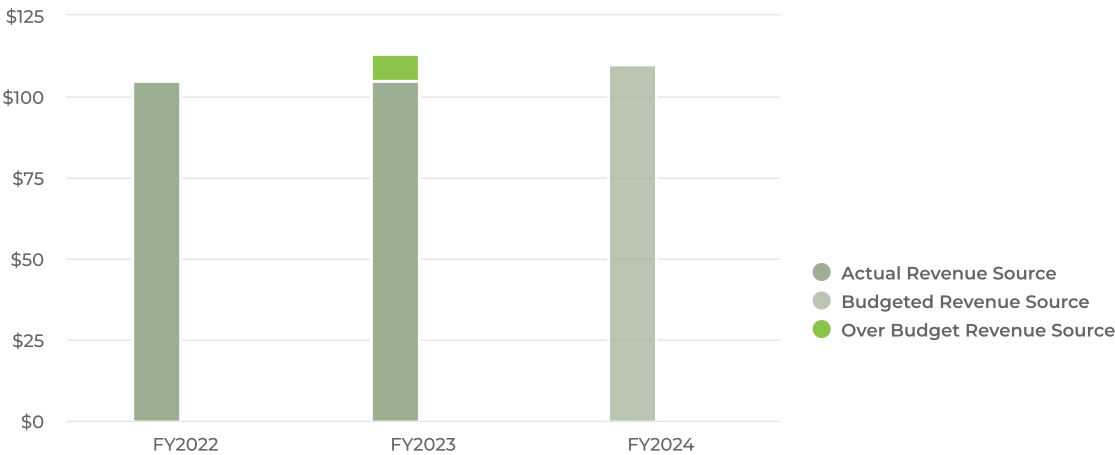


**Municipal Court
Local Municipal
Jury Fund**

The Municipal Court Local Municipal Jury Fund is a restricted fund for the purpose of funding juror reimbursements and otherwise finance jury services. Funds are provided through a special assessment with fines for violations.

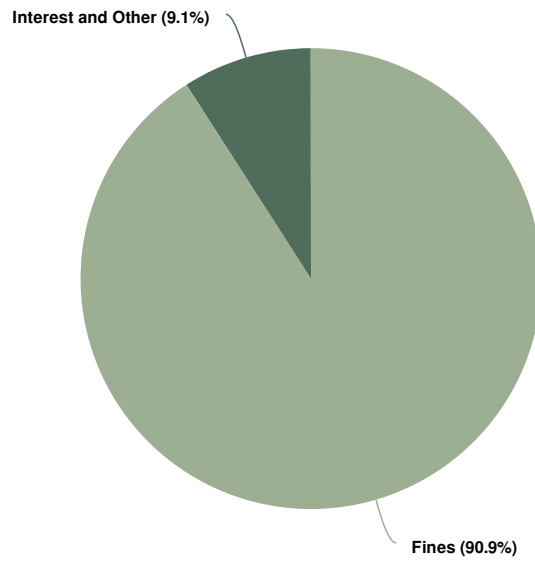
Summary

The City of Woodway is projecting \$110 of revenue in FY2024, which represents a 4.8% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2024.

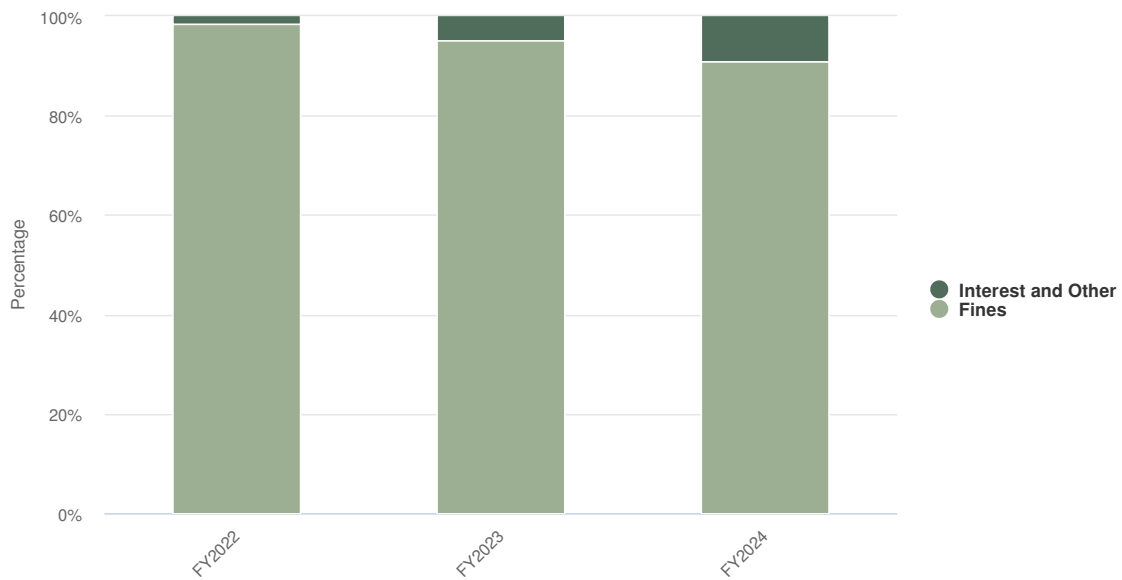


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Final	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Fines	\$103	\$100	\$104	\$100	0%
Interest and Other	\$2	\$5	\$9	\$10	100%
Total Revenue Source:	\$105	\$105	\$113	\$110	4.8%



General Emergency Reserve Fund

The General and Utility Emergency Reserve Funds are maintained at all times with a Fund Balance of \$250,000/each to be used only in an emergency situation designated by City Council. Prior to FY 2019, the balance was \$150,000.

There are no budgeted revenues or expenditures for these funds.

FUNDING SOURCES

General Fund Major Revenue Sources

Ad Valorem Tax

Maintenance and Operations property tax is allocated between the General Fund, Future Capital Street Improvement Fund, and Long-Term Capital projects. For the General Fund, Ad Valorem Tax totals \$5,258,307. This represents a \$36,693, or .7%, decrease over estimated FY 2023 collections. Also, the City will receive approximately \$15,000 in delinquent tax payments and \$20,000 in penalties and interest in FY 2024; therefore, the contribution to the General Fund (operating) is \$5,293,307, or 45%.

The FY 2023 tax rate was \$0.417174 per \$100 of assessed value, and the adopted tax rate for FY 2024 is \$0.373701.

Estimated Ad Valorem Tax collections are budgeted as 99% of the Operation & Maintenance portion of taxes levied. Delinquent tax and penalty/interest payments are estimated based on historical data.

Sales Tax

The State of Texas authorizes municipalities to collect a 1% sales tax for general operating purposes. In addition, the City of Woodway collects an additional 0.5% sales tax for the reduction of ad valorem (property) taxes.

The FY 2024 collections are projected at \$4,310,000, or 37% of the General Fund operating budget. Sales tax collections are based on historical collections and are conservatively estimated. Anticipated economic growth is not considered as sales tax is regarded as a very volatile source of revenue.

Franchise Fees

Utility companies, such as Oncor Electric, AT&T, Atmos Gas, Spectrum Advanced Services and others, use the City's right-of-ways and easements to conduct their business. In exchange for the right to use public right-of-ways and easements, the companies pay a franchise, or rental use fee. For the first time in FY 1998-99, a road use fee was added to the City's contract for refuse collection. In FY 2024 these fees will represent a projected \$807,370 (representing 7% of general operating revenues).

Franchise fees are estimated based on prior year data with a very marginal allowance for growth and an allowance for anticipated new franchise agreements.

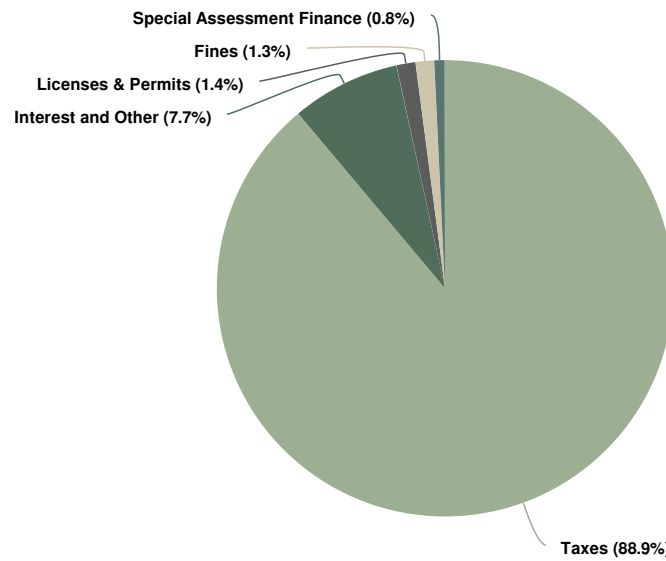
Interest and Other Income

This revenue source includes various fee revenues such as permits, court fines, mixed beverage tax, park reservations, animal control fees, and miscellaneous income, as well as, interest income on investments and service charges (an administrative reimbursement of service costs from the Utility Fund and Sanitation Fund). Interest and other income is projected for FY 2023 at \$1,303,343, or 11%.

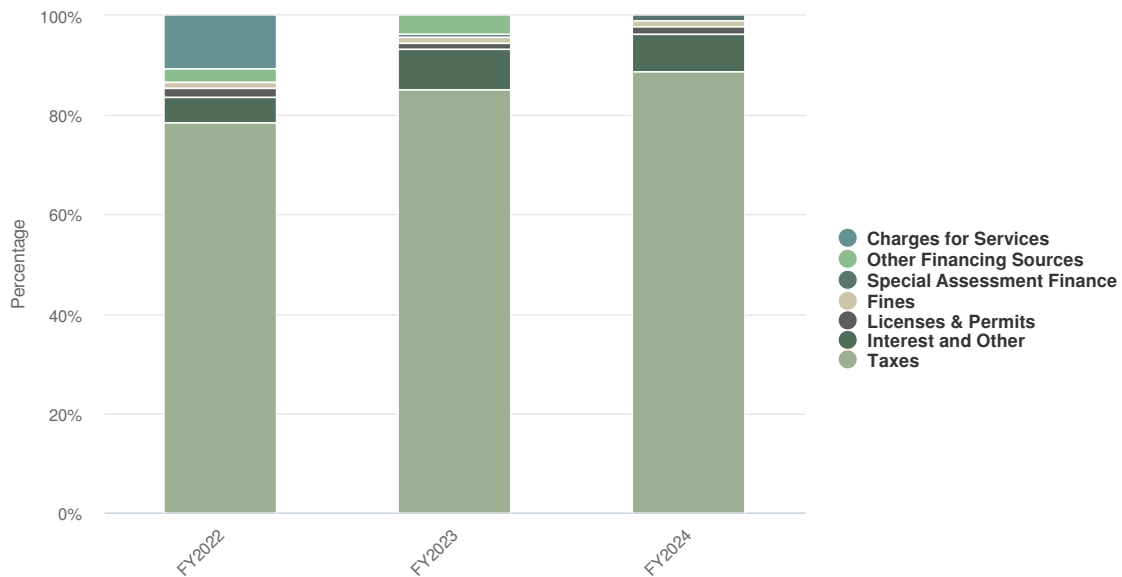
Interest and other sources of income are estimated using historical data in conjunction with projections for the upcoming year.

Please note: Sanitation charges were previously recorded in the General Fund and beginning October 1, 2022, these funds are recorded in a separate enterprise fund. Additionally, Arboretum/Pavilion operations were previously recorded in the General Fund, but beginning October 1, 2023, these operations are recorded in a separate special revenue fund.

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Final	FY2024 Original Budget
Revenue Source						
Taxes						
Property Taxes						
CURRENT PROPERTY TAXES	\$4,497,902	\$4,830,957	\$5,230,651	\$5,434,838	\$5,306,548	\$5,258,307
DELINQUENT PROPERTY TAXES	\$10,407	\$15,989	\$25,198	\$18,574	\$5,206	\$15,000
INTEREST & PENALTIES	\$29,790	\$21,772	\$24,741	\$26,073	\$25,319	\$20,000
Total Property Taxes:	\$4,538,098	\$4,868,718	\$5,280,590	\$5,479,484	\$5,337,073	\$5,293,307

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Final	FY2024 Original Budget
Sales Taxes						
SALES TAXES (1.00%)	\$1,683,702	\$1,746,960	\$2,039,935	\$2,513,968	\$2,773,775	\$2,885,000
SALES TAXES (0.50%)	\$841,851	\$873,480	\$1,019,967	\$1,256,984	\$1,386,887	\$1,440,000
SALES TAX REBATES	\$0	\$0	-\$322	-\$2,681	-\$15,695	-\$15,000
Total Sales Taxes:	\$2,525,553	\$2,620,440	\$3,059,580	\$3,768,271	\$4,144,967	\$4,310,000
Franchise Taxes						
ONCOR ELECTRIC	\$362,179	\$363,556	\$366,718	\$370,059	\$368,011	\$370,800
TELECOMMUNICATIONS	\$40,248	\$29,565	\$17,570	\$16,227	\$13,468	\$14,000
ATMOS GAS	\$149,932	\$134,081	\$138,299	\$233,010	\$373,504	\$300,000
CABLE TELEVISION	\$136,922	\$117,580	\$122,528	\$117,953	\$114,248	\$122,570
COLLECTION ROAD USE FEES	\$30,364	\$32,046	\$32,815	\$44,855	\$0	\$0
Total Franchise Taxes:	\$719,645	\$676,827	\$677,929	\$782,104	\$869,231	\$807,370
Total Taxes:	\$7,783,296	\$8,165,985	\$9,018,100	\$10,029,860	\$10,351,270	\$10,410,677
Licenses & Permits						
BUILDING PERMITS	\$91,547	\$145,811	\$154,738	\$209,412	\$149,738	\$151,200
MISCELLANEOUS PERMITS	\$4,603	\$2,778	\$2,727	\$3,095	\$2,777	\$2,500
PLATTING/ZONING FEES	\$7,236	\$6,243	\$5,075	\$11,475	\$2,271	\$5,000
Total Licenses & Permits:	\$103,386	\$154,832	\$162,540	\$223,982	\$154,786	\$158,700
Intergovernmental Revenue						
GRANT PROCEEDS	\$20,237	\$101,750	-\$9,777	\$0	\$27,882	\$0
GRANT PROCEEDS	\$0	\$0	\$8,648	\$0	\$0	\$0
Total Intergovernmental Revenue:	\$20,237	\$101,750	-\$1,129	\$0	\$27,882	\$0
Charges for Services						
RESIDENTIAL	\$654,152	\$651,319	\$670,276	\$807,298	\$0	\$0
COMMERCIAL	\$444,157	\$462,099	\$459,618	\$550,029	\$0	\$0
RECYCLING REVENUE	\$2,500	\$2,500	\$2,500	\$2,000	\$0	\$0
Total Charges for Services:	\$1,100,809	\$1,115,918	\$1,132,394	\$1,359,327	\$0	\$0
Fines						
COURT FINES	\$98,181	\$72,537	\$85,047	\$87,966	\$80,346	\$90,000
MISC. COURT FEES	\$99,488	\$51,050	\$53,182	\$54,397	\$54,089	\$55,000
TRUANCY PREVENTION ADMFEE	\$1,832	\$537	\$190	\$128	\$72	\$0
STATE SERVICE FEES	\$9,586	\$6,947	\$7,487	\$8,404	\$7,757	\$8,000
Total Fines:	\$209,087	\$131,070	\$145,907	\$150,895	\$142,264	\$153,000
Interest and Other						
INTEREST	\$64,391	\$28,824	\$6,706	\$31,677	\$162,581	\$175,000
MIXED BEVERAGE TAX	\$3,487	\$1,124	\$8,581	\$10,673	\$14,426	\$12,000
PARK RESERVATIONS	\$12,843	\$1,808	\$11,922	\$15,123	\$15,961	\$15,000
ARBORETUM RENTALS	\$244,370	\$102,280	\$130,405	\$255,175	\$240,961	\$0

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Final	FY2024 Original Budget
ANIMAL CONTROL FEES	\$900	\$900	\$775	\$925	\$400	\$1,000
SERVICE CHARGES - UF	\$113,378	\$113,378	\$111,274	\$133,962	\$147,672	\$168,781
SERVICE CHARGES - SF	\$0	\$0	\$0	\$0	\$222,580	\$254,662
ALARM MONITORING	\$16,399	\$15,016	\$14,694	\$13,637	\$0	\$0
DISPATCH SERVICES	\$12,000	\$18,000	\$18,000	\$24,000	\$40,000	\$48,000
SCHOOL RESOURCE OFFICER	\$120,805	\$103,169	\$108,863	\$143,126	\$210,563	\$200,000
MISCELLANEOUS	\$2,010	\$2,351	\$5,536	\$20,336	\$15,651	\$9,500
CASH OVER (SHORT)	-\$190	\$9	\$91	-\$203	-\$483	\$0
LEASE REVENUE	\$15,000	\$16,500	\$16,650	\$18,900	\$18,900	\$18,900
Total Interest and Other:	\$605,392	\$403,359	\$433,496	\$667,331	\$1,089,211	\$902,843
Special Assessment Finance						
ATTENDANT/SECURITY	\$6,660	\$3,080	\$0	\$0	\$0	\$0
ARBORETUM ADMISSIONS	\$11,240	\$0	\$0	\$0	\$3,850	\$0
EQUIPMENT RENTAL - CBA	\$4,180	\$1,590	\$0	\$0	\$0	\$0
CATERING - CBA	\$32	\$30	\$0	\$0	\$0	\$0
ARBORETUM EVENTS	\$0	\$0	\$0	\$0	\$12,525	\$0
FESTIVAL SPONSORSHIPS	\$5,200	\$5,200	\$0	\$0	\$0	\$0
REVENUE FROM ONSITE SALES	\$1,148	\$0	\$0	\$0	\$0	\$0
RENTAL	\$9,050	\$3,150	\$2,300	\$630	\$5,350	\$500
TEAM SPONSORSHIPS	\$22,000	\$11,400	\$0	\$0	\$0	\$12,000
CONCESSIONS	\$7,879	\$4,115	\$0	\$0	\$0	\$0
PROGRAM FEE-FOOTBALL	\$16,190	\$8,480	\$0	\$0	\$1,148	\$10,000
PROGRAM FEE-VOLLEYBALL	\$45,595	\$15,450	\$0	\$140	\$2,428	\$10,000
PROGRAM FEE-SOCCER	\$50,305	\$25,935	\$0	\$0	\$2,250	\$10,000
PROGRAM FEE-BASKETBALL	\$46,395	\$33,205	\$0	\$0	\$22,669	\$20,000
PROGRAM FEE-BASEBALL	\$10,420	\$0	\$0	\$0	\$9,684	\$10,000
PROGRAM FEE-T-BALL	\$12,790	\$0	\$0	\$0	\$0	\$0
PROGRAM FEE-ADULT VB	\$3,955	\$0	\$0	\$0	\$1,590	\$1,500
PROGRAM FEE-CAMP	\$6,490	\$0	\$0	\$0	\$0	\$0
PROGRAM FEE-SPORT CLINICS	\$0	\$0	\$22,555	\$12,618	\$3,786	\$10,000
RENTAL	\$0	-\$2,530	\$0	\$0	\$0	\$4,800
Total Special Assessment Finance:	\$259,528	\$109,105	\$24,855	\$13,388	\$65,279	\$88,800
Other Financing Sources						
TRANSFER FR TOURISM FUND	\$0	\$0	\$0	\$318,335	\$402,998	\$0
INSURANCE PROCEEDS	\$0	\$0	\$0	\$0	\$61,530	\$0
Total Other Financing Sources:	\$0	\$0	\$0	\$318,335	\$464,529	\$0
Total Revenue Source:	\$10,081,735	\$10,182,018	\$10,916,163	\$12,763,119	\$12,295,220	\$11,714,020

Utility Fund Major Revenue Source

Water Service Charges (66%)

Water Service Charges account for \$4,884,245 of revenues. This represents a decrease of \$189,096 or 4% from estimated FY 2023 collections. The decrease is due to an expected decrease in wholesale water purchases. During FY 2023, McLennan County was in a drought and subject to water restrictions. This led to a significant increase in wholesale water purchases that are not expected in FY 2024. Additionally, the City of Woodway did not adopt any increases in water or sewer rates for the upcoming fiscal year. Projected or annually budgeted water sales are conservatively based upon a historical five (5) year average.

Sewer System Charges (33%)

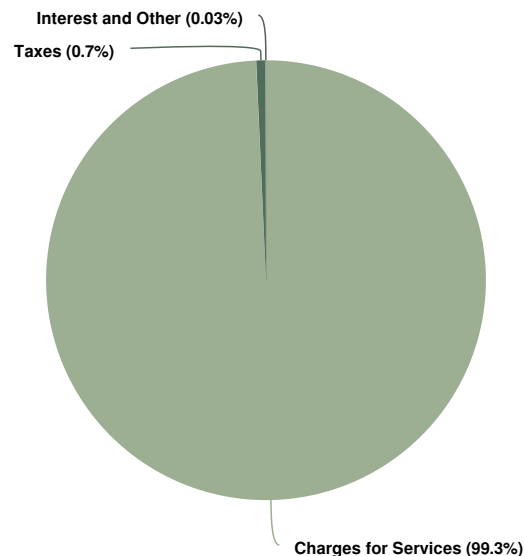
Sewer System Charges account for \$2,435,000 of revenues. This represents a slight decrease of \$5,964, or .2%, from estimated FY 2023 collections. Monthly customer rates are based on an average of January and February water consumption. The estimated budget is comparable to the prior year as there is no sewer rate increase for FY 2023.

Interest and Other (1%)

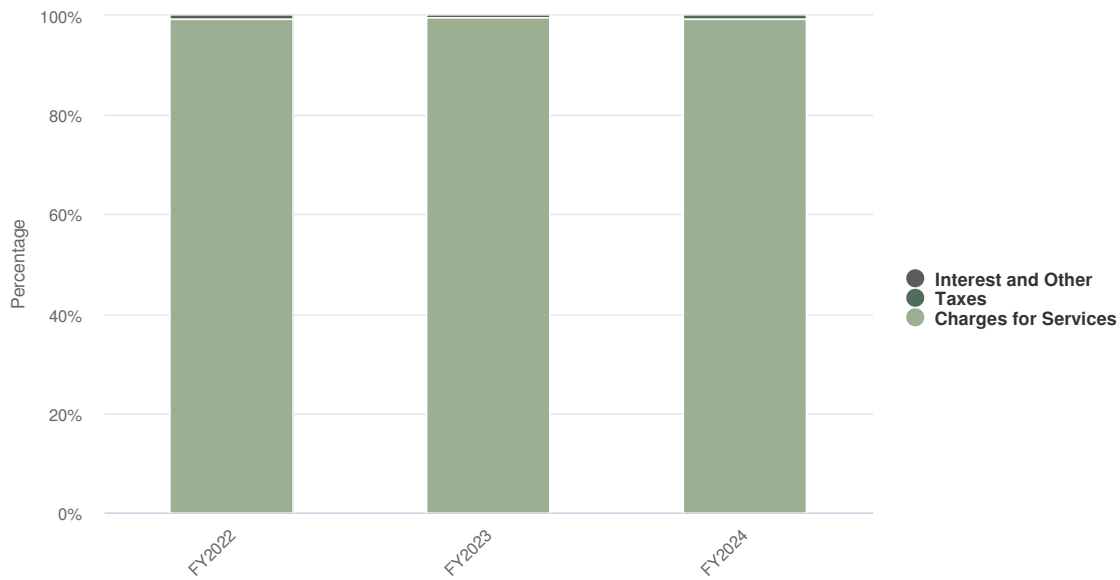
Interest Income is budgeted for \$500 and miscellaneous income is budgeted at \$1,000. Both are a decrease from the previous year. This decrease is conservatively budgeted due to the fact that there were no increase in rates and no profit is expected in this fund to earn interest on.

Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Final	FY2024 Budgeted
Revenue Source						
Taxes						
Franchise Taxes						
WASTE COLLECTION FRANCHISE FEE	\$0	\$0	\$0	\$0	\$51,787	\$62,100
Total Franchise Taxes:	\$0	\$0	\$0	\$0	\$51,787	\$62,100
Total Taxes:	\$0	\$0	\$0	\$0	\$51,787	\$62,100
Charges for Services						
RESIDENTIAL	\$2,416,360	\$2,927,716	\$2,624,192	\$3,717,782	\$3,878,374	\$3,730,000
COMMERCIAL	\$533,614	\$654,615	\$640,121	\$865,180	\$935,850	\$882,445
WHOLESALE WATER SALES	\$96,000	\$96,000	\$96,000	\$115,200	\$236,359	\$136,800
WATER TAPS	\$4,346	\$48,750	\$48,268	\$40,400	\$39,150	\$50,000
RECONNECTS & TRANSFERS	\$87,968	\$57,500	\$70,330	\$92,713	\$89,715	\$85,000
RESIDENTIAL	\$1,180,490	\$1,149,576	\$1,209,180	\$1,985,874	\$2,201,778	\$2,200,000
COMMERCIAL	\$100,237	\$102,888	\$113,662	\$191,449	\$220,250	\$220,000
SEWER TAPS	\$2,475	\$20,375	\$12,775	\$17,950	\$16,025	\$15,000
RESIDENTIAL	\$0	\$0	\$0	\$0	\$913,972	\$1,000,000
COMMERCIAL	\$0	\$0	\$0	\$0	\$629,972	\$750,000
Total Charges for Services:	\$4,421,489	\$5,057,420	\$4,814,528	\$7,026,547	\$9,161,446	\$9,069,245
Interest and Other						
INTEREST	\$11,976	\$8,656	\$2,927	\$7,156	\$18,285	\$500
MISCELLANEOUS	\$45,780	\$360,158	\$18,760	\$42,840	\$410	\$1,000
INTEREST INCOME	\$0	\$0	\$0	\$0	-\$1,257	\$1,000
Total Interest and Other:	\$57,755	\$368,814	\$21,686	\$49,995	\$17,438	\$2,500

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Final	FY2024 Budgeted
Other Financing Sources						
INSURANCE PROCEEDS	\$0	\$0	\$0	\$0	\$91,206	\$0
Total Other Financing Sources:	\$0	\$0	\$0	\$0	\$91,206	\$0
Total Revenue Source:	\$4,479,245	\$5,426,233	\$4,836,215	\$7,076,543	\$9,321,877	\$9,133,845

Sanitation Fund Major Revenue Source

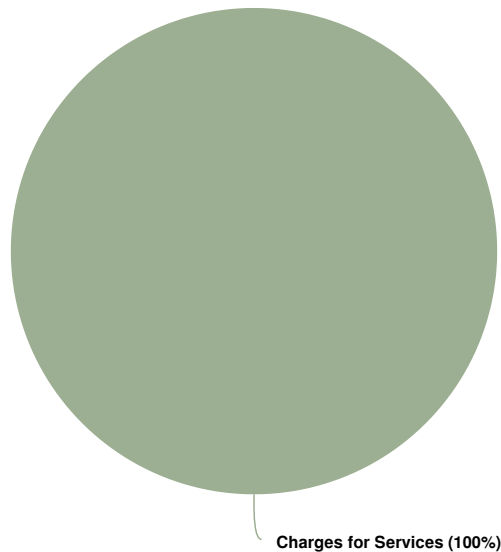
Sanitation Service Charges

The City of Woodway contracts with Frontier Waste Solutions (Frontier) for refuse collection services and with the City of Waco for refuse disposal services. Prior to FY 2023 the General Fund charged residential and commercial sanitation fees based on the cost of collection services, disposal services, and the City's administrative services. Starting in FY 2023, a separate sanitation fund was created to account for sanitation services. Because of this, there is no comparative data prior to FY 2023.

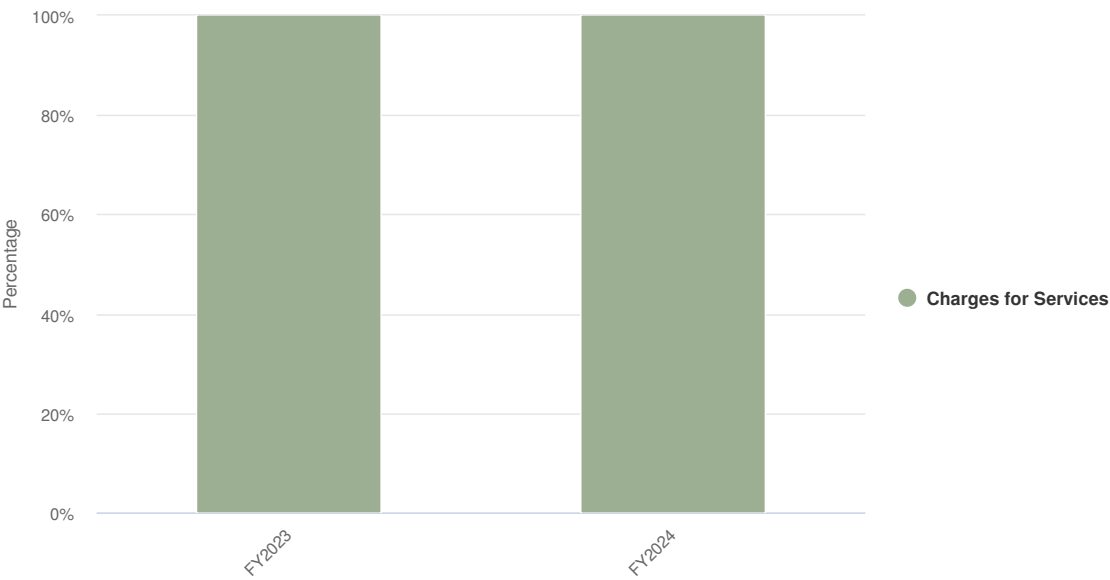
Sanitation rates were increased in the current year to offset the increase from Frontier. Per the Frontier contract, rates are adjusted annually based on inflation and fuel prices.

Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Name	FY2023 Original Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Revenue Source				
Charges for Services				
RESIDENTIAL	\$920,000	\$913,972	\$1,000,000	8.7%
COMMERCIAL	\$650,000	\$629,972	\$750,000	15.4%
Total Charges for Services:	\$1,570,000	\$1,543,944	\$1,750,000	11.5%
Total Revenue Source:	\$1,570,000	\$1,543,944	\$1,750,000	11.5%



Ad Valorem Taxes

Ad Valorem Tax

The FY 2024 adopted tax rate is \$0.373701 (0.354592 M&O and 0.019109 I&S). Of this rate, a portion of Maintenance and Operations tax is allocated to Future Street Improvements and Long-Term Capital Projects (Remaining M&O amount is allocated to the General Fund). \$827,959 or 0.045 of the tax rate is dedicated to the payment of future capital street improvements. \$275,986 or 0.015 of the tax rate is dedicated to the payment of long-term capital projects. Estimated Ad Valorem Tax collections are budgeted as 99% of the Operation & Maintenance portion of taxes levied.

The interest and sinking tax rate of 0.01910 or \$345,725 of this is dedicated to paying towards the City's General Obligation Debt.

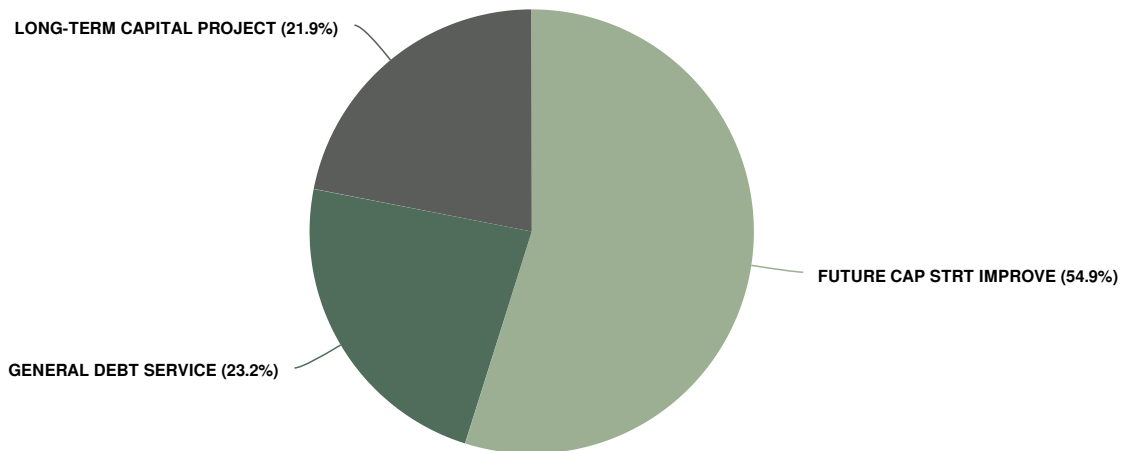
Delinquent tax and penalty/interest payments are estimated based on historical data

Interest

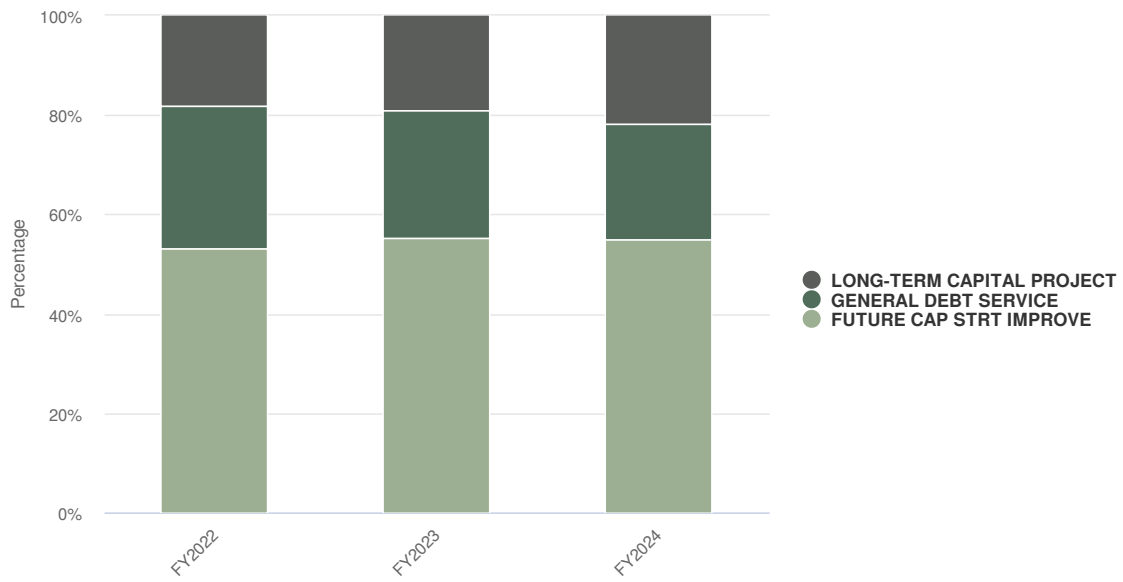
These funds are invested in a Money Market Investment account and earn interest monthly. These funds are expected to earn approximately \$60,000 of interest during FY 2024.

Revenue by Fund

2024 Revenue by Fund

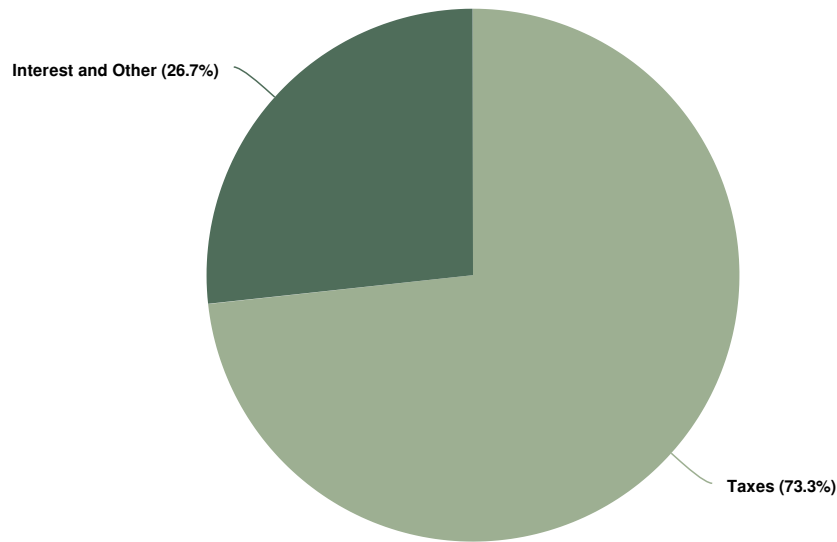


Budgeted and Historical 2024 Revenue by Fund

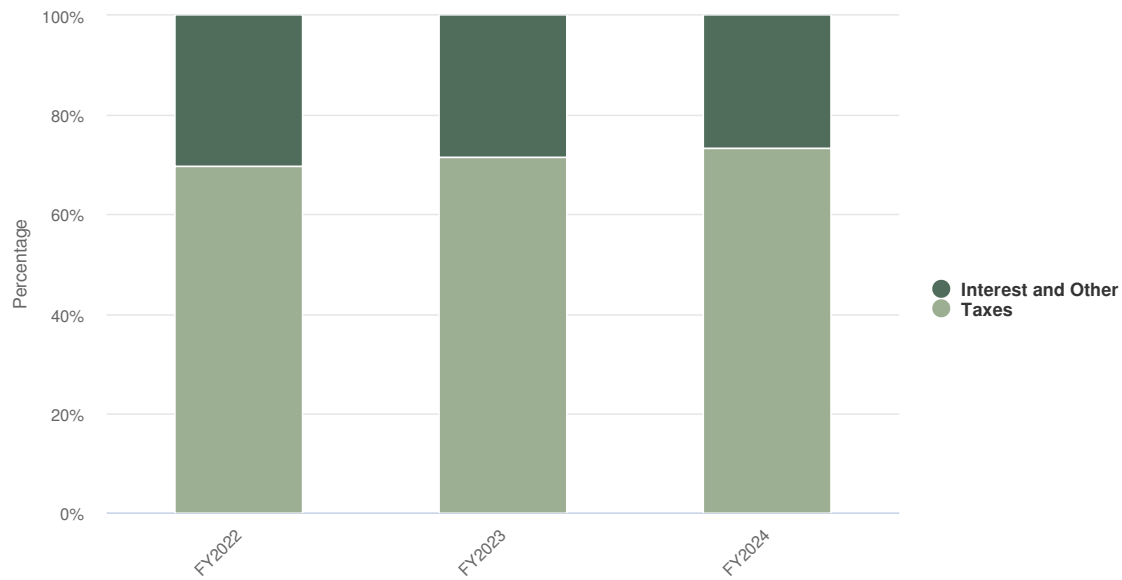


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Final	FY2024 Original Budget	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Revenue Source								
Taxes								
Property Taxes								
CURRENT PROPERTY TAXES	\$518,989	\$557,418	\$581,184	\$634,618	\$711,643	\$827,959	\$827,959	15.1%
DELINQUENT PROPERTY TAXES	\$1,201	\$1,845	\$2,908	\$2,169	\$623	\$2,500	\$2,500	0%
INTEREST & PENALTIES	\$3,437	\$2,512	\$2,855	\$3,044	\$3,381	\$3,000	\$3,000	0%
CURRENT PROPERTY TAXES	\$172,996	\$185,806	\$0	\$211,539	\$237,214	\$275,986	\$275,986	15.1%
DELINQUENT PROPERTY TAXES	\$400	\$615	\$990	\$723	\$208	\$1,000	\$1,000	0%
INTEREST & PENALTIES	\$1,146	\$837	\$931	\$1,015	\$1,127	\$1,000	\$1,000	0%
DELINQUENT PROPERTY TAXES	\$1,785	\$1,172	\$447	\$143	\$436	\$1,000	\$1,000	0%
INTEREST & PENALTIES	\$4,933	\$554	\$683	\$1,592	\$1,516	\$1,000	\$1,000	0%
Total Property Taxes:	\$704,887	\$750,760	\$589,997	\$854,843	\$956,148	\$1,113,445	\$1,113,445	14.9%
Total Taxes:	\$704,887	\$750,760	\$589,997	\$854,843	\$956,148	\$1,113,445	\$1,113,445	14.9%
Interest and Other								
INTEREST	\$51,189	\$26,544	\$7,499	\$11,229	\$63,687	\$0	\$0	-100%
INTEREST	\$13,813	\$7,408	\$2,852	\$9,950	\$47,992	\$55,000	\$55,000	266.7%
INTEREST	\$645	\$347	\$1,375	\$1,119	\$6,311	\$5,000	\$5,000	316.7%
AMOUNT PROVIDED FOR DEBT	\$0	\$0	\$0	\$347,206	\$341,914	\$345,725	\$345,725	0%
Total Interest and Other:	\$65,648	\$34,299	\$11,726	\$369,504	\$459,904	\$405,725	\$405,725	6.2%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Final	FY2024 Original Budget	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Total Revenue Source:	\$770,535	\$785,059	\$601,723	\$1,224,347	\$1,416,052	\$1,519,170	\$1,519,170	12.5%

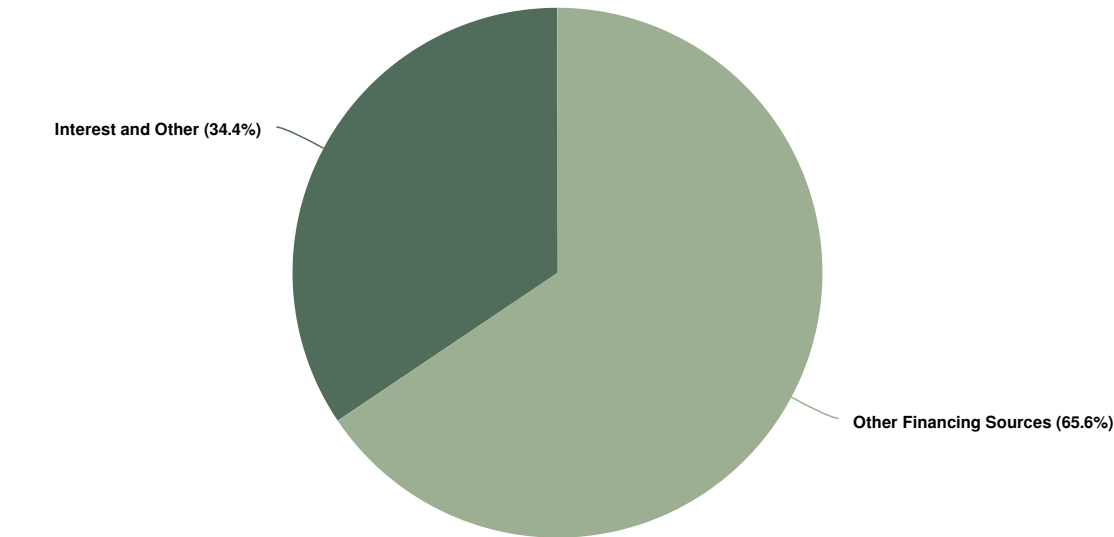


Major Revenue Sources

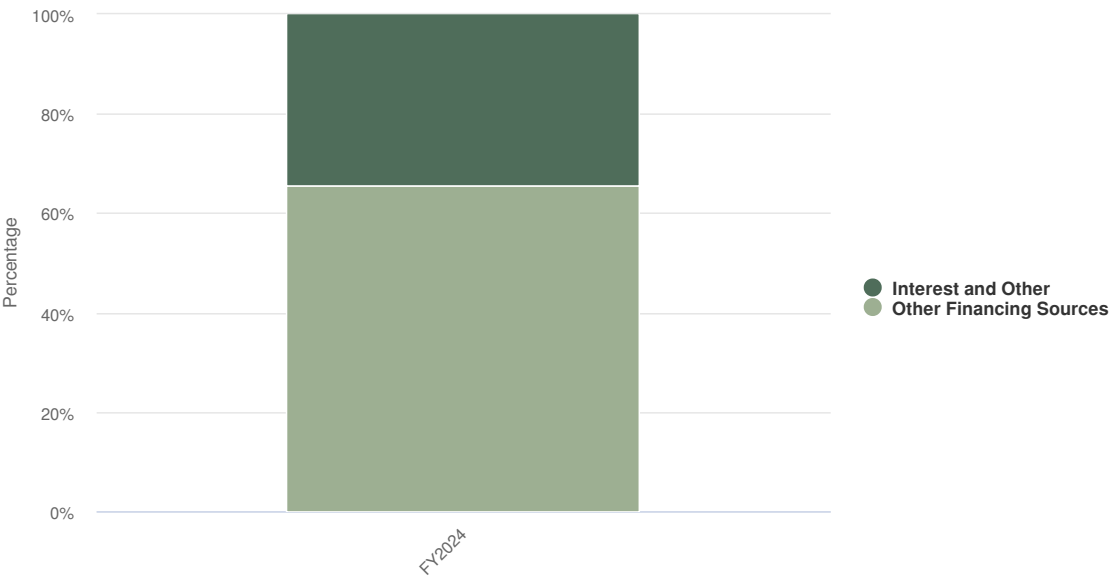
CBA/Pavilion Operations is a new fund beginning in FY 2023-24. Its activity was previously recorded within the General Fund and because of this, there is no comparative data below. CBA/Pavilion operations generate funding through Arboretum Rentals, interest income and an annual transfer from the Tourism Fund.

Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Name	FY2024 Original Budget	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
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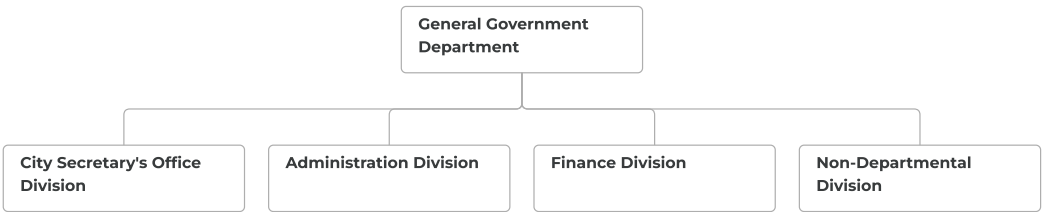
Name	FY2024 Original Budget	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Revenue Source			
Interest and Other			
INTEREST	\$5,000	\$5,000	N/A
ARBORETUM RENTALS	\$300,000	\$300,000	N/A
Total Interest and Other:	\$305,000	\$305,000	N/A
Other Financing Sources			
TRANSFER FR TOURISM FUND	\$580,757	\$580,757	N/A
Total Other Financing Sources:	\$580,757	\$580,757	N/A
Total Revenue Source:	\$885,757	\$885,757	N/A

DEPARTMENTS

General Government

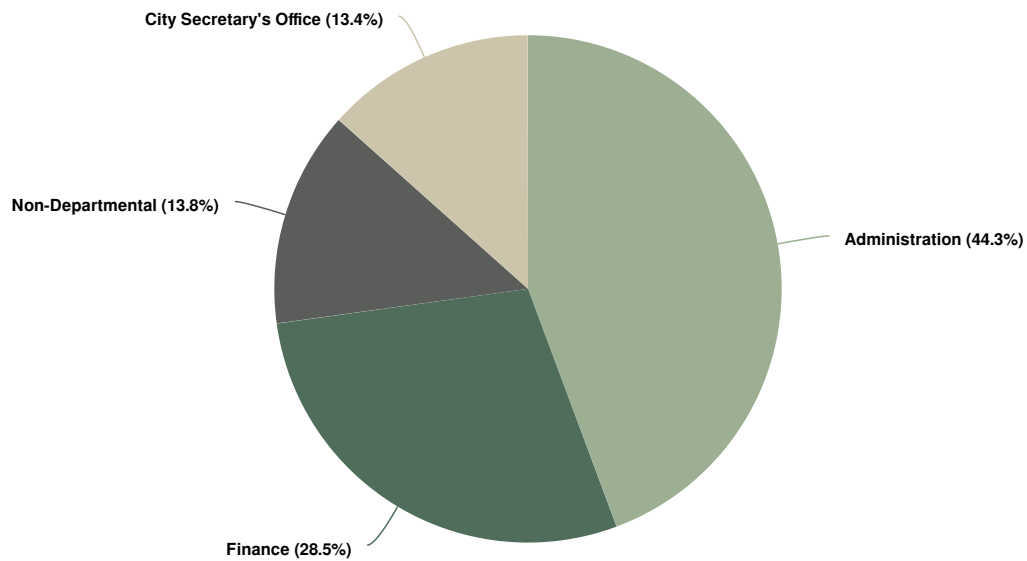
General government expenditures account for acitivity within the City Secretary's office, Administration, Finance and non-departmental expenditures and are part of the General Fund.

Organizational Chart

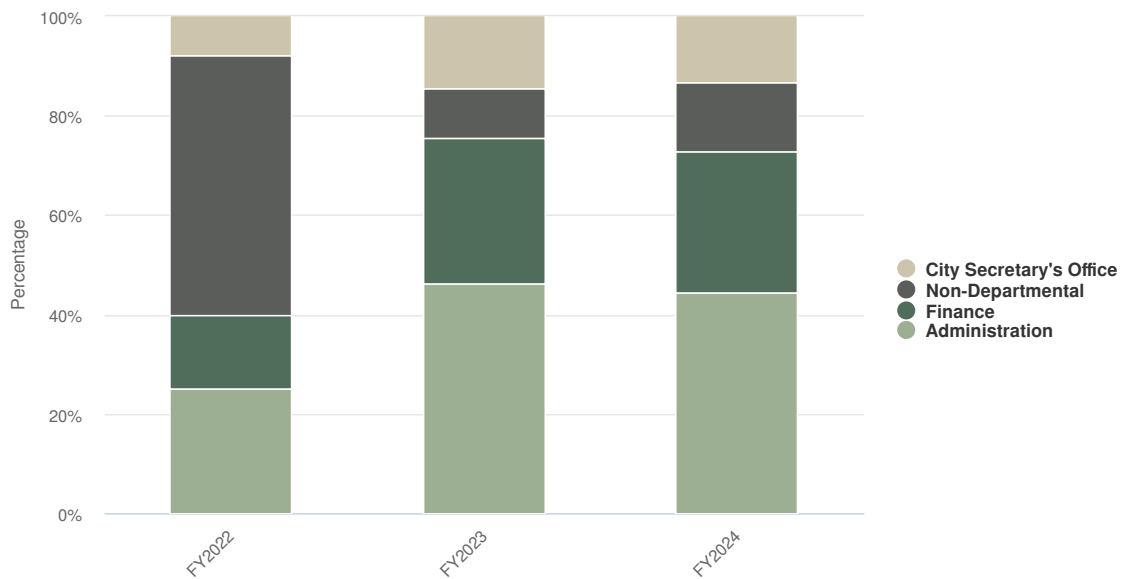


Expenditures by Function

Budgeted Expenditures by Function

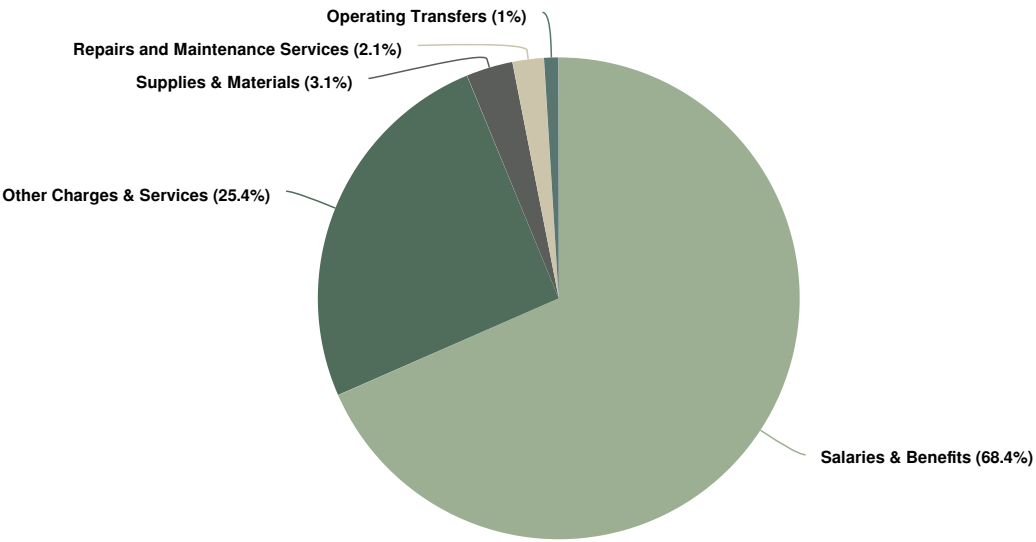


Budgeted and Historical Expenditures by Function

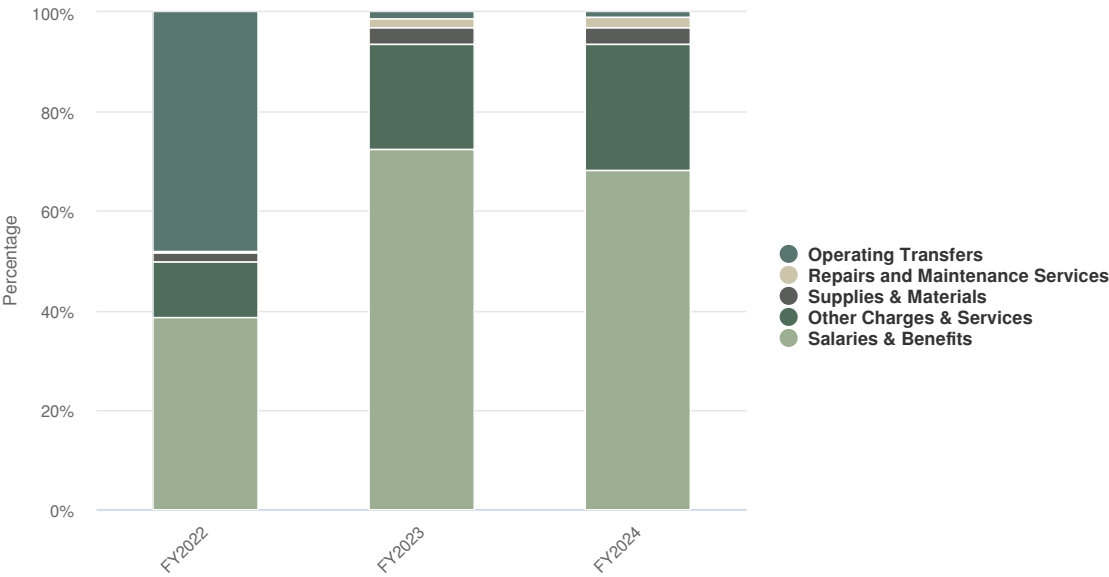


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



City Secretary

The City Secretary coordinates the City Council agenda process, attends meetings of the City Council, and prepares the official minutes. The City Secretary prepares and distributes all board and commission meeting packets, coordinates the appointment process, and monitors terms and attendance. The City Secretary is responsible for posting all open meetings and events, and publishes and distributes public hearing notices as required by law. The City Secretary is responsible for the administration of all municipal elections. The City Secretary is the clerk of record for the City, responsible for documenting, publishing, and archiving official records. The City Secretary administers the organization-wide records management program with the assistance of an outside consultant, provides record retrieval, and processes requests for public information. The City Secretary is responsible for the annual ordinance codification process. The City Secretary coordinates the bidding process for all City departments when sealed bids are required. The City Secretary is responsible for editing the City of Woodway website where it pertains to her area of responsibility. The City Secretary prepares written materials including, but not limited to, general correspondence, reports and policies, and conducts research and performs special projects as assigned by the City Manager.

Goals and Objectives for 2023-2024

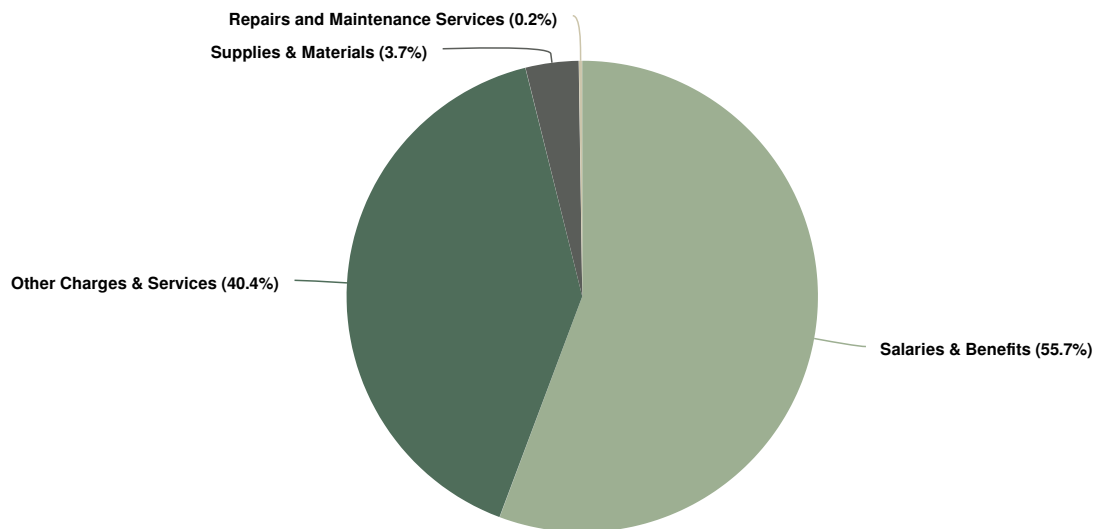
1. Continue up-to-date administration of record retention program through annual assistance from outside services.
2. Prepare information regarding board/commission member vacancies and attendance records for City Council Nominating Committee by April of each year.
3. Prepare board/commission packets for mailing one week prior to each meeting; distribute City Council packets on the Friday before each meeting. Post meetings as required by law.
4. Complete all tasks necessary to efficiently conduct City elections as required by law.
5. File all plats with County Clerk in a timely fashion.
6. Transcribe City Council minutes within 48 hours of each meeting.
7. Publish, post and mail public hearing notices as required by law.
8. Mail letters to holders of expiring Special Use Permits and process all special use permits in a timely fashion.
9. File final ordinance, resolution and bid documents as soon as possible after finalization, and publish as required by law.
10. Respond to requests for open records in a timely fashion and as required by law.
11. Add next months calendar items to website by the 30th of each month and update other pages in a timely manner.

Performance Measures

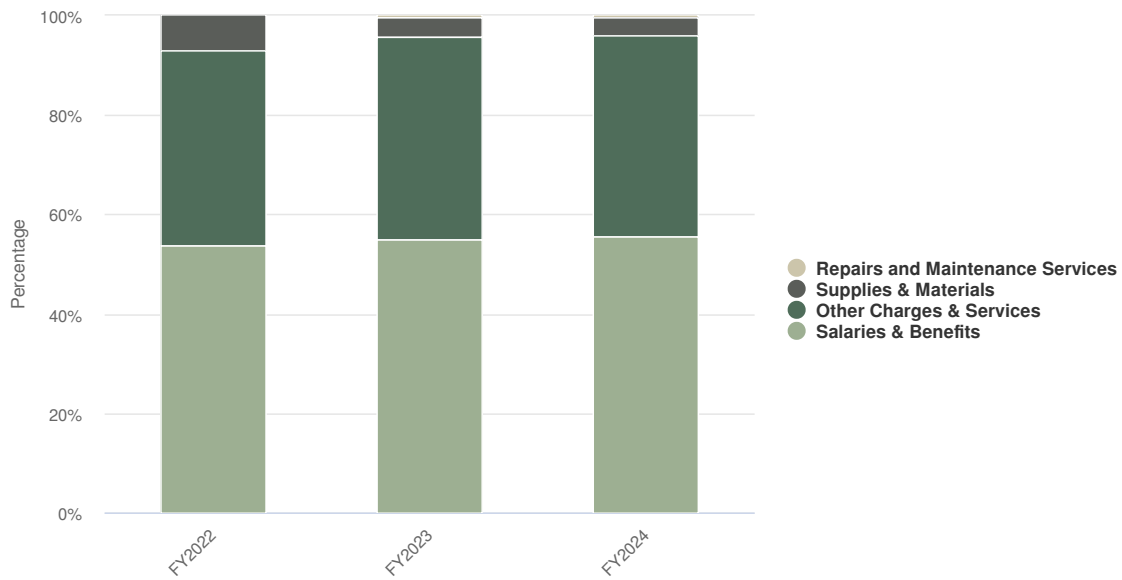
	Measure	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimated	2023-2024 Budget
1	Boxes of Inactive Records	175	200	175	175
2	Boxes of Records Purged	49	50	50	50
3	Number of Board/Commission Attendance Records Maintained	35	39	39	39
4	Number of Meeting Packets Prepared - Council, Boards, Comm.	62	64	58	60
5	Number of Meetings & Events Posted	64	64	60	60
6	Number of Early Voters Processed - City	631	550	700	700
7	Number of Early Voters Processed - City Runoff	729	0	0	0
8	Number of Election Day Voters Processed - City	437	320	450	450
9	Number of Election Day Voters Processed - City Runoff	367	0	0	0
10	Number of Plats Filed	15	8	10	10
11	Number of Council Minutes Transcribed	29	27	29	29
12	Number of Total Pages	149	115	120	120
13	Number of Public Hearing Notices Posted	28	10	18	18
14	Number of SUP Renewal Letters Mailed	1	6	5	6
15	Number of SUP Approval Letters Mailed	2	6	5	5
16	Number of Ordinances/Resolutions/Bids Processed	45	40	40	40
17	Number of Bids Published and Opened	8	10	8	8

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Salaries & Benefits						
Salaries & Wages						
SAL/PROFESSIONAL	\$94,495	\$101,787	\$101,787	\$102,728	\$111,147	9.2%
SAL/OVERTIME	\$152	\$1,500	\$1,500	\$3,601	\$1,500	0%
Total Salaries & Wages:	\$94,647	\$103,287	\$103,287	\$106,330	\$112,647	9.1%
Employee Benefits						
EMPLOYEE INSURANCE	\$10,286	\$13,918	\$13,918	\$11,177	\$11,504	-17.3%
FICA/MEDICARE	\$1,450	\$1,534	\$1,534	\$1,576	\$1,671	8.9%
RETIREMENT	\$17,743	\$18,605	\$18,605	\$19,117	\$20,814	11.9%
WORKERS' COMPENSATION	\$195	\$218	\$218	\$185	\$239	9.6%
RETENTION/INCENTIVE PAY	\$2,378	\$2,495	\$2,495	\$2,468	\$2,587	3.7%
Total Employee Benefits:	\$32,051	\$36,770	\$36,770	\$34,523	\$36,815	0.1%
Total Salaries & Benefits:	\$126,698	\$140,057	\$140,057	\$140,853	\$149,462	6.7%
Other Charges & Services						
Professional & Technical Services						
SPECIAL STUDIES	\$1,886	\$2,500	\$2,500	\$1,672	\$2,500	0%
TAX COLLECTION	\$13,914	\$15,000	\$15,000	\$14,380	\$15,000	0%
APPRAISAL DISTRICT	\$58,168	\$64,000	\$64,000	\$54,093	\$64,000	0%
Total Professional & Technical Services:	\$73,968	\$81,500	\$81,500	\$70,145	\$81,500	0%
Other Professional						

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
SCHOOLS/CONFERENCES	\$1,935	\$2,300	\$2,300	\$885	\$2,300	0%
Total Other Professional:	\$1,935	\$2,300	\$2,300	\$885	\$2,300	0%
Insurance						
PROPERTY/LIABILITY	\$1,075	\$1,193	\$1,193	\$1,044	\$1,201	0.7%
Total Insurance:	\$1,075	\$1,193	\$1,193	\$1,044	\$1,201	0.7%
Other Services						
NEWSPAPER NOTICES	\$12,967	\$15,000	\$15,000	\$8,435	\$20,000	33.3%
PRINTING	\$2,783	\$3,000	\$3,000	\$579	\$3,000	0%
Total Other Services:	\$15,750	\$18,000	\$18,000	\$9,014	\$23,000	27.8%
Books and Periodicals						
SUBSCRIPTIONS/MEMBERSHIPS	\$393	\$406	\$406	\$274	\$406	0%
Total Books and Periodicals:	\$393	\$406	\$406	\$274	\$406	0%
Total Other Charges & Services:	\$93,121	\$103,399	\$103,399	\$81,363	\$108,407	4.8%
Repairs and Maintenance Services						
Repair & Maintenance Services						
OFFICE EQUIPMENT REP/MAINT.	\$27	\$600	\$600	\$0	\$600	0%
Total Repair & Maintenance Services:	\$27	\$600	\$600	\$0	\$600	0%
Total Repairs and Maintenance Services:	\$27	\$600	\$600	\$0	\$600	0%
Supplies & Materials						
General Supplies						
OFFICE SUPPLIES	\$668	\$700	\$700	\$391	\$700	0%
COMPUTER SUPPLIES	\$455	\$310	\$310	\$0	\$310	0%
POSTAGE	\$1,107	\$1,000	\$1,000	\$865	\$1,000	0%
MOTOR VEHICLE SUPPLIES	\$77	\$500	\$500	\$0	\$100	-80%
ELECTION SUPPLIES	\$11,894	\$5,000	\$5,000	\$4,352	\$5,000	0%
Total General Supplies:	\$14,201	\$7,510	\$7,510	\$5,608	\$7,110	-5.3%
Food						
BANQUETS/AWARDS	\$1,984	\$2,700	\$2,700	\$1,930	\$2,700	0%
Total Food:	\$1,984	\$2,700	\$2,700	\$1,930	\$2,700	0%
Total Supplies & Materials:	\$16,184	\$10,210	\$10,210	\$7,539	\$9,810	-3.9%
Total Expense Objects:	\$236,031	\$254,266	\$254,266	\$229,754	\$268,279	5.5%

Major Budget Changes

No major changes are budgeted.

Administration

The Administration Division is responsible for general management of the City's affairs as determined by policy established by the City Council. This Division includes the City Manager, the Assistant City Manager, and an Executive Assistant. The City Manager serves as the chief executive officer of the City, responsible for personnel management, financial management, and all operational oversight. Administration also accepts responsibility for coordinating various City events and communications. The Division serves as a primary point of contact and liaison to the City Council, the community, the press, boards and commissions, and area agencies.

Goals and Objectives for 2023-2024

1. Enhance communication with citizenry through continuing to publish an attractive and informative newsletter at least 6 times per year, maintaining enhanced web sites and 311, and coordinating neighborhood meetings prior to public improvements.
2. Maintain active participation in community and intergovernmental matters through providing leadership on various planning committees (i.e. Waco MPO, HOTCOG, Greater Waco Chamber, etc.).
3. Provide support for the City's Boards and Commissions.
4. Actively promote quality commercial/retail development along Hwy. 84.
5. Continue to provide effective leadership for Waco/McLennan County Public Health District.
6. Nurture professional development of management team.
7. Further motivate and foster employee productivity through implementation of various workforce programs (i.e. Team Incentives, etc.)

Performance Measures

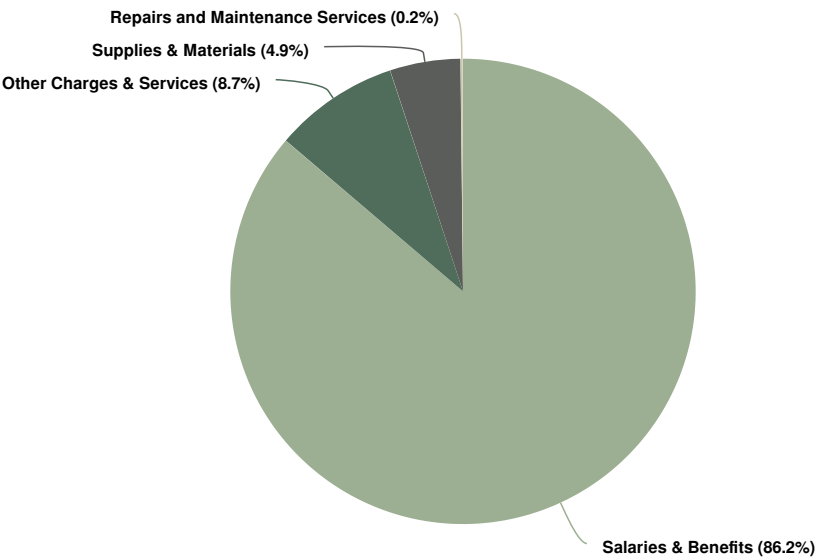
	Measure	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimated	2023-2024 Budget
1	Newsletters published	6	6	6	6
2	Citizen calls (average daily)	25	25	30	30
3	Special events coordinated*	17	17	8	8
4	General Obligation Bond Rating:				
5	A. Moody's Investors Service	Aa2	Aa2	Aa2	Aa2
6	B. Standard & Poor's	AA+	AA+	AA+	AA+
7	Bonds Sold (\$Million)	\$0.00	\$0.00	\$0.00	\$0.00
8	Ad Valorem Tax Rate:	0.470000	0.417174	0.417174	0.373701
9	A. Operation & Maintenance	0.385378	0.335554	0.335554	0.294592
10	B. Future Capital Street Improvements	0.045000	0.045000	0.045000	0.045000
11	C. Long-Term Capital Projects	0.015000	0.015000	0.015000	0.015000
12	D. Interest & Sinking	0.024622	0.021620	0.021620	0.019109

*Decrease due to Special Events being budgeted and hosted in the Discover Woodway Fund

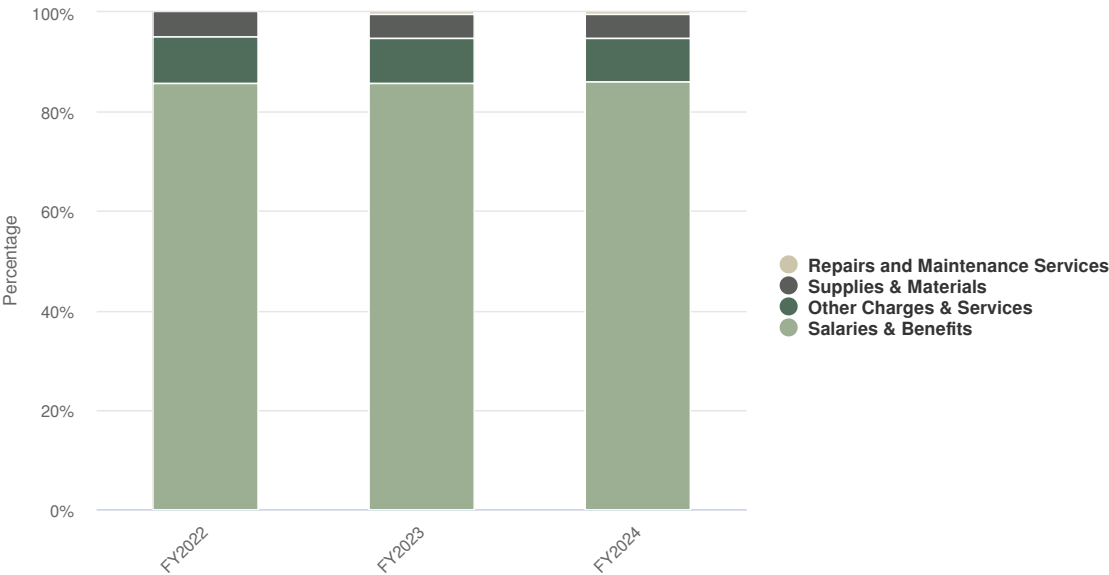


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Salaries & Benefits						
Salaries & Wages						

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
SAL/PROFESSIONAL	\$106,385	\$113,355	\$113,355	\$124,504	\$130,891	15.5%
SAL/MANAGEMENT/SUPERVISION	\$353,951	\$373,414	\$371,714	\$326,794	\$410,717	10%
SAL/TEMPORARY/SEASONAL	\$0	\$13,000	\$13,000	\$13,104	\$10,123	-22.1%
SAL/OVERTIME	\$0	\$2,000	\$2,000	\$336	\$2,000	0%
Total Salaries & Wages:	\$460,336	\$501,769	\$500,069	\$464,738	\$553,731	10.4%
Employee Benefits						
EMPLOYEE INSURANCE	\$63,174	\$65,955	\$65,955	\$64,364	\$76,361	15.8%
FICA/MEDICARE	\$7,207	\$8,196	\$8,196	\$7,024	\$8,771	7%
RETIREMENT	\$88,192	\$87,352	\$87,352	\$85,220	\$101,440	16.1%
WORKERS' COMPENSATION	\$972	\$1,035	\$1,035	\$814	\$1,151	11.2%
CAR ALLOWANCE	\$14,360	\$14,400	\$13,200	\$12,480	\$14,400	0%
IMMUNIZATIONS	\$0	\$2,000	\$1,000	\$0	\$2,000	0%
RETENTION/INCENTIVE PAY	\$7,247	\$7,901	\$7,901	\$7,865	\$7,874	-0.3%
Total Employee Benefits:	\$181,152	\$186,839	\$184,639	\$177,766	\$211,997	13.5%
Total Salaries & Benefits:	\$641,488	\$688,608	\$684,708	\$642,504	\$765,728	11.2%
Other Charges & Services						
Professional & Technical Services						
SPECIAL STUDIES	\$19,908	\$12,000	\$12,000	\$13,035	\$20,000	66.7%
CONTRACT LABOR	\$0	\$5,000	\$11,300	\$10,247	\$5,000	0%
Total Professional & Technical Services:	\$19,908	\$17,000	\$23,300	\$23,282	\$25,000	47.1%
Other Professional						
SCHOOLS/CONFERENCES	\$17,710	\$15,000	\$15,000	\$17,269	\$15,000	0%
EMPLOYMENT SCREENING	\$0	\$500	\$1,200	\$1,063	\$0	-100%
RECRUITING	\$0	\$2,000	\$0	\$0	\$0	-100%
Total Other Professional:	\$17,710	\$17,500	\$16,200	\$18,333	\$15,000	-14.3%
Insurance						
PROPERTY/LIABILITY	\$1,747	\$1,939	\$1,939	\$1,636	\$2,230	15%
Total Insurance:	\$1,747	\$1,939	\$1,939	\$1,636	\$2,230	15%
Other Services						
NEWSPAPER NOTICES	\$0	\$2,000	\$0	\$0	\$0	-100%
PRINTING	\$1,291	\$1,500	\$2,300	\$2,705	\$1,500	0%
NEWSLETTER	\$13,716	\$15,000	\$15,000	\$12,631	\$15,000	0%
Total Other Services:	\$15,007	\$18,500	\$17,300	\$15,336	\$16,500	-10.8%
Books and Periodicals						
SUBSCRIPTIONS/MEMBERSHIPS	\$13,998	\$18,500	\$18,500	\$20,679	\$18,500	0%
Total Books and Periodicals:	\$13,998	\$18,500	\$18,500	\$20,679	\$18,500	0%
Total Other Charges & Services:	\$68,369	\$73,439	\$77,239	\$79,265	\$77,230	5.2%

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Repairs and Maintenance Services						
Repair & Maintenance Services						
MOTOR VEHICLES REP/MAINT.	\$331	\$1,500	\$200	\$97	\$1,500	0%
OFFICE EQUIPMENT REP/MAINT.	\$0	\$1,000	\$1,000	\$994	\$0	-100%
Total Repair & Maintenance Services:	\$331	\$2,500	\$1,200	\$1,091	\$1,500	-40%
Total Repairs and Maintenance Services:	\$331	\$2,500	\$1,200	\$1,091	\$1,500	-40%
Supplies & Materials						
General Supplies						
OFFICE SUPPLIES	\$4,616	\$2,500	\$3,500	\$3,514	\$5,500	120%
COMPUTER SUPPLIES	\$5,314	\$4,500	\$5,700	\$5,674	\$10,000	122.2%
POSTAGE	\$5,731	\$7,500	\$7,500	\$7,392	\$7,500	0%
MOTOR VEHICLE SUPPLIES	\$477	\$2,500	\$700	\$899	\$0	-100%
MINOR TOOLS	\$44	\$2,000	\$3,000	\$2,943	\$0	-100%
COMMUNITY PROGRAMS	\$2,851	\$5,000	\$5,000	\$3,611	\$0	-100%
Total General Supplies:	\$19,034	\$24,000	\$25,400	\$24,033	\$23,000	-4.2%
Food						
FOOD/MEMORIALS	\$11,268	\$8,000	\$9,200	\$9,851	\$13,000	62.5%
BANQUETS/AWARDS	\$6,189	\$7,500	\$6,300	\$6,024	\$7,500	0%
Total Food:	\$17,457	\$15,500	\$15,500	\$15,874	\$20,500	32.3%
Total Supplies & Materials:	\$36,491	\$39,500	\$40,900	\$39,907	\$43,500	10.1%
Total Expense Objects:	\$746,678	\$804,047	\$804,047	\$762,767	\$887,958	10.4%

Major Budget Changes

The Community Programs budget/event planning was removed from Administration and is now held in the Discover Woodway Fund.

Finance

The Finance Division is responsible for recording all financial transactions, preparing internal reports, and coordinating the external audit. The Division prepares and implements the annual budget and prepares monthly budgetary reports, as well as maintains the City's cash and investment portfolio. Finance is also responsible for purchasing by maintaining a purchase order system, enforcing purchasing internal controls, and the related encumbrance accounting. The Finance Division is also responsible for Risk Management duties by maintaining and updating Property & Liability, Errors & Omissions and Workers' Compensation insurance and processing claims. The Finance Division is responsible for coordinating the City's personnel function including processing new hires, terminations, and promotions; maintaining personnel records; and administering personnel benefits. Finally, the Finance Division is also responsible for the Utility Billing/Customer Service functions.

Goals and Objectives for 2023-2024

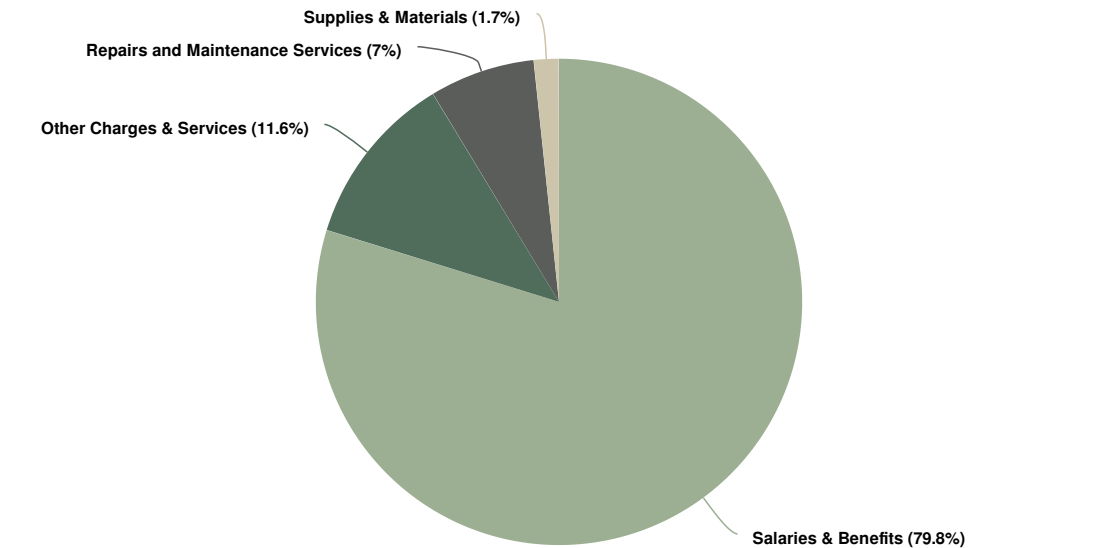
1. Prepare and present quarterly financial reports for City Council by 2nd Council meeting following the quarter.
2. Prepare and distribute monthly budget reports for Staff by the 15th of month.
3. Complete cross training for personnel on departmental operations and implement periodic temporary reassignments.
4. Complete full training for existing staff in order to reorganize employee duties to streamline operations.
5. Continue to develop all employees' PC abilities in Word and Excel in order to provide efficiency & automate manual duties.
6. Perform reconciliation of general ledger accounts by 10th of month with 99% accuracy.
7. Crosstrain all department personnel on utility operations.
8. Continue to improve interdepartmental relations.
9. Achieve Distinguished Budget Presentation Award from GFOA for 27th consecutive year.
10. Work with external auditors to issue an unmodified audit opinion annually.

Performance Measures

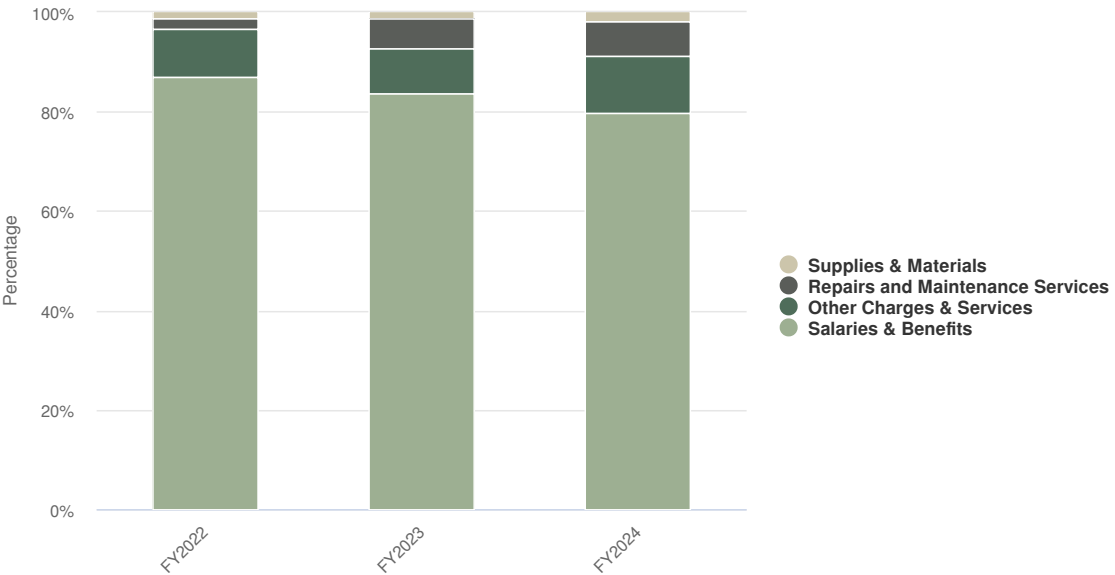
	Measures	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimated	2023-2024 Budget
1	Quarterly Financial Reports Compiled/Presented	4	4	4	4
2	Budget Reports Issued to Department Heads by 15th month	92%	92%	83%	92%
3	Investment Portfolio Maintained (\$ million)	\$35.00	\$25.00	\$29.00	\$30.00
4	Payroll Prepared	28	28	28	28
6	- Checks	78	80	77	75
7	- Direct Deposit	2,402	2,522	2,346	2,430
8	Accounts Payable Checks Prepared	3,172	3,000	3,245	3,569
9	Purchase Orders Issued	222	250	273	300
10	Journal Entries Processed	757	750	798	800
11	Property/Liability Claims Processed	11	10	10	10
12	Workers' Comp Claims Processed	11	15	10	10
13	Employment Applications Processed	270	200	360	258
14	New Hires Processed	18	20	24	20
15	Employee Terminations Processed	21	20	20	20
16	Rate of Employee Turnover (%)	16.00%	20.00%	23.00%	20.00%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Salaries & Benefits						
Salaries & Wages						

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
SAL/OFFICE/CLERICAL	\$25,285	\$26,092	\$26,092	\$24,795	\$32,365	24%
SAL/MANAGEMENT/SUPERVISION	\$252,078	\$282,987	\$288,987	\$286,611	\$304,980	7.8%
SAL/OVERTIME	\$0	\$1,000	\$1,000	\$20	\$1,000	0%
Total Salaries & Wages:	\$277,363	\$310,079	\$316,079	\$311,426	\$338,345	9.1%
Employee Benefits						
EMPLOYEE INSURANCE	\$30,614	\$48,878	\$48,878	\$29,858	\$46,703	-4.4%
FICA/MEDICARE	\$4,284	\$4,593	\$4,593	\$4,607	\$4,953	7.8%
RETIREMENT	\$52,428	\$55,709	\$55,709	\$56,078	\$61,698	10.8%
WORKERS' COMPENSATION	\$578	\$643	\$643	\$532	\$700	8.9%
CAR ALLOWANCE	\$7,200	\$0	\$0	\$0	\$0	0%
RETENTION/INCENTIVE PAY	\$4,594	\$6,675	\$6,675	\$4,819	\$3,233	-51.6%
Total Employee Benefits:	\$99,697	\$116,498	\$116,498	\$95,894	\$117,287	0.7%
Total Salaries & Benefits:	\$377,061	\$426,577	\$432,577	\$407,320	\$455,632	6.8%
Other Charges & Services						
Professional & Technical Services						
SPECIAL STUDIES	\$1,362	\$1,525	\$1,525	\$1,467	\$2,000	31.1%
AUDIT SERVICES	\$21,233	\$22,100	\$22,100	\$19,407	\$22,676	2.6%
Total Professional & Technical Services:	\$22,594	\$23,625	\$23,625	\$20,874	\$24,676	4.4%
Other Professional						
SCHOOLS/CONFERENCES	\$1,395	\$2,000	\$4,000	\$4,940	\$4,000	100%
EMPLOYMENT SCREENING	\$600	\$200	\$200	\$0	\$200	0%
Total Other Professional:	\$1,995	\$2,200	\$4,200	\$4,940	\$4,200	90.9%
Rentals						
OFFICE EQUIPMENT RENTAL	\$12,385	\$14,000	\$14,000	\$12,765	\$14,000	0%
Total Rentals:	\$12,385	\$14,000	\$14,000	\$12,765	\$14,000	0%
Insurance						
PROPERTY/LIABILITY	\$1,075	\$1,244	\$1,244	\$1,281	\$1,600	28.6%
SURETY BOND	\$704	\$1,000	\$1,000	\$0	\$0	-100%
Total Insurance:	\$1,779	\$2,244	\$2,244	\$1,281	\$1,600	-28.7%
Other Services						
NEWSPAPER NOTICES	\$0	\$500	\$500	\$0	\$0	-100%
PRINTING	\$1,544	\$1,300	\$3,500	\$3,042	\$1,500	15.4%
Total Other Services:	\$1,544	\$1,800	\$4,000	\$3,042	\$1,500	-16.7%
Books and Periodicals						
SUBSCRIPTIONS/MEMBERSHIPS	\$2,182	\$2,000	\$2,000	\$1,445	\$20,000	900%
Total Books and Periodicals:	\$2,182	\$2,000	\$2,000	\$1,445	\$20,000	900%

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Total Other Charges & Services:	\$42,479	\$45,869	\$50,069	\$44,346	\$65,976	43.8%
Repairs and Maintenance Services						
Repair & Maintenance Services						
OFFICE EQUIPMENT REP/MAINT.	\$9,314	\$30,000	\$30,000	\$22,981	\$40,000	33.3%
Total Repair & Maintenance Services:	\$9,314	\$30,000	\$30,000	\$22,981	\$40,000	33.3%
Total Repairs and Maintenance Services:	\$9,314	\$30,000	\$30,000	\$22,981	\$40,000	33.3%
Supplies & Materials						
General Supplies						
OFFICE SUPPLIES	\$1,474	\$2,000	\$2,000	\$1,442	\$5,000	150%
COMPUTER SUPPLIES	\$1,808	\$2,000	\$2,000	\$1,249	\$2,500	25%
POSTAGE	\$1,539	\$1,800	\$1,800	\$1,934	\$1,500	-16.7%
MOTOR VEHICLE SUPPLIES	\$0	\$500	\$500	\$0	\$0	-100%
Total General Supplies:	\$4,820	\$6,300	\$6,300	\$4,625	\$9,000	42.9%
Food						
FOOD/MEMORIALS	\$263	\$300	\$300	\$329	\$500	66.7%
Total Food:	\$263	\$300	\$300	\$329	\$500	66.7%
Total Supplies & Materials:	\$5,083	\$6,600	\$6,600	\$4,955	\$9,500	43.9%
Total Expense Objects:	\$433,936	\$509,046	\$519,246	\$479,603	\$571,108	12.2%

Major Budget Changes

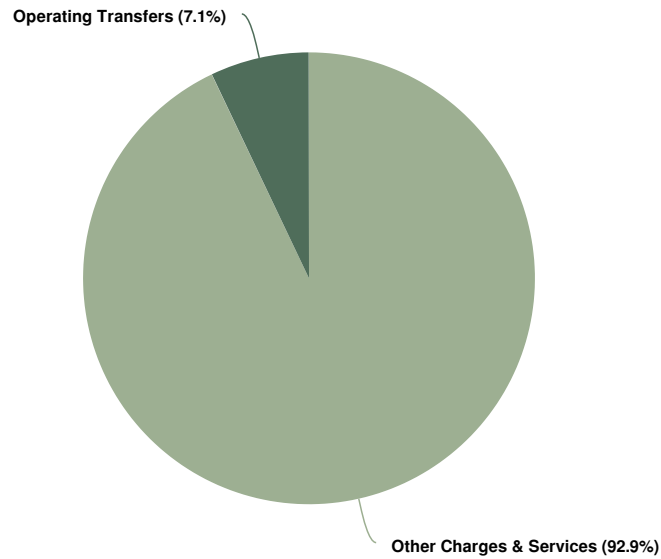
An HR Manager position was created and added to the Finance Budget for fiscal year 2024.

Non-Departmental

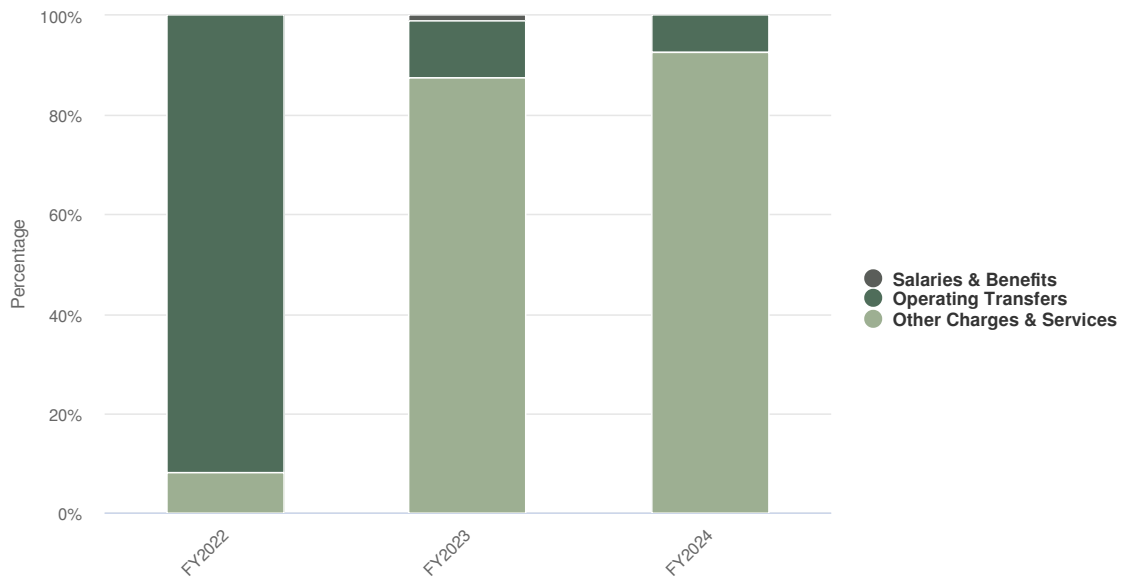
This budget unit accounts for non-departmental General Fund expenditures (or may include expenditures which support various General Fund departments).

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Salaries & Benefits						
Employee Benefits						
TEAM INCENTIVES	\$551	\$1,500	\$1,500	\$1,478	\$0	-100%
Total Employee Benefits:	\$551	\$1,500	\$1,500	\$1,478	\$0	-100%
Total Salaries & Benefits:	\$551	\$1,500	\$1,500	\$1,478	\$0	-100%
Other Charges & Services						
Professional & Technical Services						
LEGAL FEES	\$59,504	\$50,000	\$100,000	\$93,151	\$100,000	100%
PROF FEES - ENG / ARCH / MISC	\$0	\$20,000	\$45,000	\$21,755	\$25,000	25%
PUBLIC HEALTH DISTRICT	\$24,365	\$28,150	\$28,150	\$28,149	\$31,433	11.7%
Total Professional & Technical Services:	\$83,869	\$98,150	\$173,150	\$143,055	\$156,433	59.4%
Books and Periodicals						
SUBSCRIPTIONS/MEMBERSHIPS	\$0	\$1,500	\$1,500	\$0	\$0	-100%
Total Books and Periodicals:	\$0	\$1,500	\$1,500	\$0	\$0	-100%
Other Expenditures						
CONTINGENCY	\$42,390	\$50,000	\$50,000	\$23,473	\$100,000	100%
Total Other Expenditures:	\$42,390	\$50,000	\$50,000	\$23,473	\$100,000	100%
Total Other Charges & Services:	\$126,259	\$149,650	\$224,650	\$166,528	\$256,433	71.4%
Operating Transfers						

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Transfers						
TRANSFER/EQUIP REPLACEMENT	\$19,500	\$19,500	\$19,500	\$19,500	\$19,500	0%
TRANSFER/CAPITAL PROJECTS	\$1,300,000	\$0	\$0	\$0	\$0	0%
TRANSFER/ARBORETUM	\$100,000	\$0	\$0	\$0	\$0	0%
Total Transfers:	\$1,419,500	\$19,500	\$19,500	\$19,500	\$19,500	0%
Total Operating Transfers:	\$1,419,500	\$19,500	\$19,500	\$19,500	\$19,500	0%
Total Expense Objects:	\$1,546,310	\$170,650	\$245,650	\$187,506	\$275,933	61.7%

Major Budget Changes

No major changes are budgeted.

Public Safety Department

The Public Safety Department accounts for activities within the Municipal Court and Police/Fire/Animal Control and are part of the General Fund.

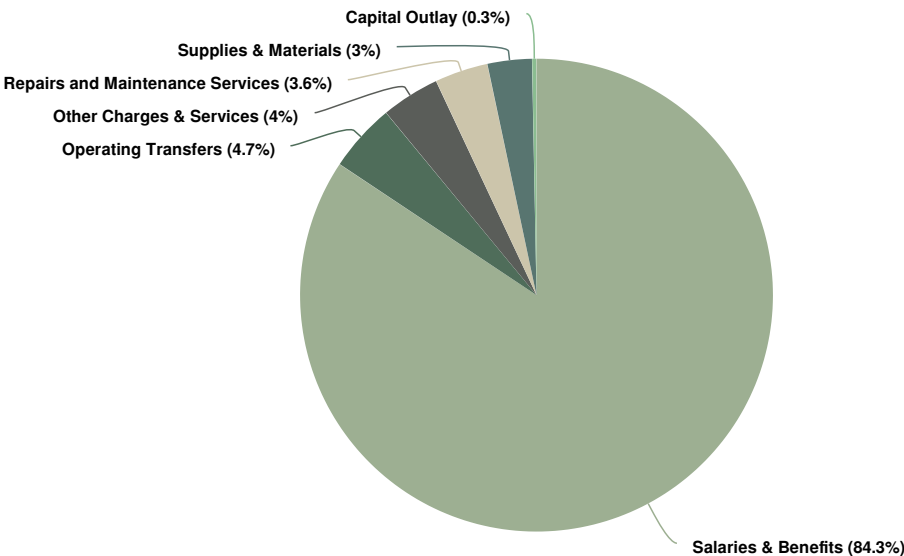
Organizational Chart

Please note, for budget purposes, Municipal Court is categorized under the Public Safety Department and their employees office within the Public Safety Building. However, the Municipal Court employees are under the Supervision of the Finance Director.

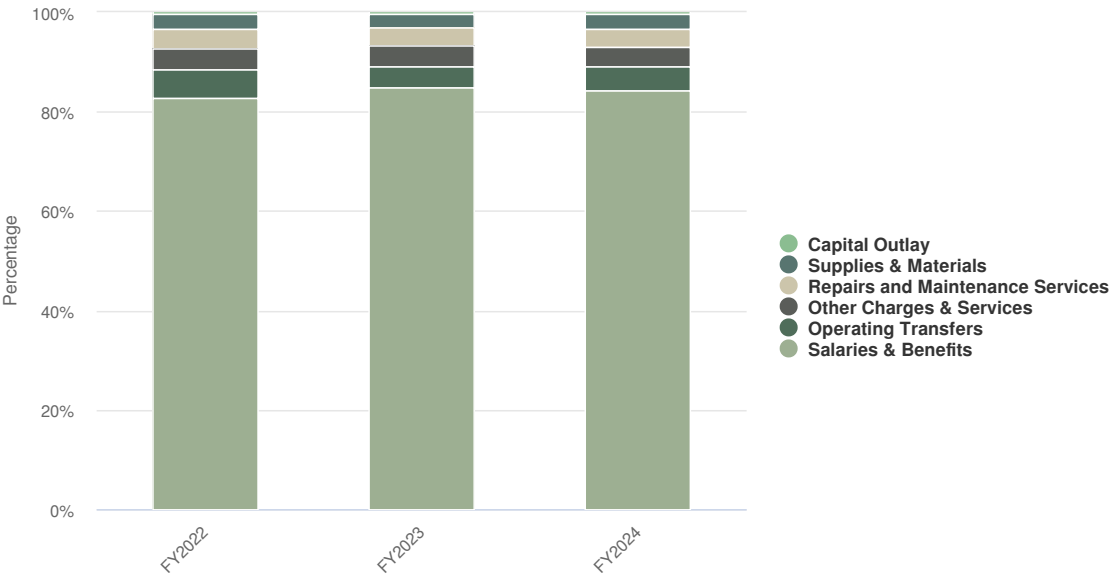


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Police/Fire/Animal Control

Administration/ Communications

This Division includes general public safety administration, personnel and training, and communications operations. Personnel and Training hires Department personnel, provides training (including in-house training) and maintains records of each employee. The Communications section handles all emergency and non-emergency telephone calls, all radio traffic and processes all reports for the department. This section also monitors inclement weather, operates the City's emergency warning system, and monitors the Alarm Direct System.

Animal Control

Animal Control operations consist of one certified Animal Control Officer who responds to all calls for lost, stray, vicious, injured, or wild animals.

Public Safety-Fire

In addition to structure fires, the fire department responds to a variety of calls including smoke scares, suspicious odors, electrical malfunctions, and mutual aid assistance. Vehicle extrication or rescue from car accidents is performed within the City and our department is frequently called to other jurisdictions to aid in extrication. Two "Jaws of Life" are in operation within the fire department. Fire operations are currently supported by 33 paid and 4 volunteer firefighters. Department apparatus include a Pierce 100 foot platform truck, two 1250 gpm engine companies, one rescue vehicle, and one wild land grass rig. Fire inspections on public establishments are performed to reduce the number of fire hazards and enhance life safety on existing structures. Plan review of new businesses ensure fire code regulations are incorporated into the final construction to enhance both the safety of the public and firefighters. The fire department is also called upon to inspect homes for child placement and advise on home safety matters. The fire department installs smoke detectors at no cost to residents. As required under Texas law, all fire engines and some selected equipment must undergo annual testing to verify performance meets minimum standards. When the cause of a fire is not immediately recognized, fire cause and determination investigations are completed to best determine the cause.

Public Safety-Investigations

The Criminal Investigation Unit of the Department is responsible for processing all written reports that come into the department. They assign cases that need follow up and process all evidence/property taken in by patrol, by citizens, or by seizure during search warrants. Investigators file cases with the District Attorney's Office, Juvenile Detention, or U.S. Attorney as needed. The Code Enforcement Officer also works under this section and is responsible for taking care of any violations of ordinances that deal with the uncontrolled growth of grass and weeds, accumulation of brush or trash, illegal signs, general nuisances, any illegal or improper parking/storing of vehicles, answers animal calls, and captures and transports animals to the shelter.

Public Safety Patrol

The Patrol Division is the largest section within the department. It is staffed with nineteen Public Safety Officers, four Sergeants, a Captain, and 3 School Resource Officers. The officers work 12 hour shifts, and provide professional community based policing. Their duties cover a wide range of responsibilities. They answer calls for service, enforce the traffic laws, city ordinances, and state laws. They are the first responders to medical emergencies and fire or rescue calls, motor vehicle accidents also require the officers' attention. They give tours of the department; teach in the Citizens Police Academy and other community based programs. They also have duties as bicycle patrol officers and are members of the Special Response Team, which among other duties include Dignitary Protection detail when requested by the United States Secret Service. Also working under the section Captain is the Citizen Policy Academy, Neighborhood Watch, Crime Prevention, and other community programs.

Goals and Objectives 2023-2024

Administration/Communications

1. Maintain Volunteer Fire Fighter force to 10 or more and continue to train for maximum effectiveness.
2. Maintain attrition rate of 10% or lower.
3. Ensure that all department personnel receive mandated and relevant training during the coming year.
4. Continue to answer all radio traffic as a top priority.
5. Maintain percentage of 911 calls answered in 20 seconds or less at or above 90%.
6. Reduce sick time in dispatch by at least 20%.
7. Continue to audit all electronic records for accuracy and completeness and maintain a NIBRS error rate of 0.00%.
8. Ensure all personnel have good equipment to perform their duties properly, and replace broken & worn equipment ASAP.

Animal Control

1. Continue more active implementation of new animal ordinances.
2. Initiate a better program to handle skunk and wild animal calls.
3. Review ordinances to clarify some parts.
4. Plan and coordinate annual microchip/rabies clinics.

Public Safety-Fire

1. Ensure all apparatus and required equipment are tested to ensure function at the fire scene.
2. Inspect each business annually to reduce accidental ignitions.
3. Review construction plans for compliance with fire codes to enhance life safety.
4. Investigate and determine as near as possible the cause on all fires within the City.
5. To assist citizens with any fire related safety issued in their residences.
6. Coordinate Fire Truck Committee for next truck purchase.

Public Safety-Investigations

1. Achieve and maintain at least a 40% clearance rate for Investigations.
2. Follow up on all initially assigned cases within 24 hours, at least 90% of the time.
3. Increase efforts to promote community programs to better reach the citizens and get them more involved.
4. Contact persons in violation of grass, nuisance, trash, or parking ordinances within 24 hours of the reported violation, at least 90% of the time.
5. Continue to educate the citizens on our grass, nuisance, trash, and parking ordinances.
6. Successfully upgrade the computer workstations so that minimal worktime is lost due to computer failure.
7. Ensure that all Patrol officers know the proper fingerprinting techniques to help recover physical evidence at scenes.
8. Increase our working ability in the identification of high crime areas, potential suspects, and communicate data to the Patrol Section.

Public Safety-Patrol

1. Continue to give the citizens of the City of Woodway the up most professional quality of response to any call we receive and rectify the problem as best as possible, with courtesy and promptness.
2. Continue the traffic enforcement program to reduce property damage and physical injury.
3. Continue the K-9 program and increase the number of drug arrests, seizures, and forfeitures filed.
4. Maintain a responsible and reasonable ration of traffic stops to citations.
5. Maintain the excellent response time to priority one emergency calls, in a safe, courteous, and professional manner.
6. Continue to maintain a high rate of patrol officers off duty response to fire and rescue calls.
7. Continue to increase the number of households involved in the Neighborhood Watch Program.
8. Continue a wide variety of community events related to Public Safety Department.
9. Improve school police presence and SRO agreement with Midway ISD.

Performance Measures

Administration/Communications

	Measures	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimated	2023-2024 Budget
1	<u>PERSONNEL and TRAINING:</u>				
2	Applications processed-Dispatch, Sworn	25	50	25	50
3	Personnel hired	4	6	4	6
4	Background Invest. (Sworn, Civilian, Temp)	6	12	6	12
5	Physical Agility Tests administered	15	25	15	25
6	Written Officer Test administered	8	25	15	25
7	Dispatch tests admin. (Aptitude/Typing)	7	20	18	20
8	Total # of Volunteers	3	6	3	6
9	Persons who apply to be Volunteers	0	2	2	2
10	Vol. Fire Trng Academies Hrs (#hrs x #vols.)	20	40	12	24
11	Volunteer Academy Graduates	0	1	0	1
12	In-Service Training Hours				
13	a. Police	768	1,000	816	1,000
14	b. Fire	720	1,200	1,188	1,300
15	<u>COMMUNICATIONS:</u>				
16	911 Calls answered in 20 seconds or less	100.00%	100.00%	100.00%	100.00%
17	Number of Calls by Type				
18	Priority 1	763	700	662	700
19	Priority 2	2,482	2,000	2,384	2,000
20	Priority 3	1,713	1,600	1,352	1,600
21	Number of Traffic Calls into Dispatch	7,572	9,000	7,886	9,000
22	Number of CAD Calls into Dispatch	25,565	27,000	22,666	27,000
23	Number of Direct Alarms Monitored *	80	0	0	0
24	Number of Calls Dispatched	4,333	5,000	3,804	5,000

*Alarm Monitored service discontinued during fiscal year 2023

Animal Control

	Measures	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimated	2023-2024 Budget
1	Number of Animal Related Calls				
2	A. Vicious Dogs	10	5	7	10
3	B. Bite	24	15	10	15
4	C. Cruelty to Animals	7	4	6	8
5	D. Animal Calls - Hewitt	10	10	7	10
6	E. VCO Cat	3	5	3	5
7	F. VCO Dog	280	200	150	250
8	G. Other Animal	100	150	130	160
9	Class C citations Issued	5	6	7	10
10	Number of complaints filed	10	20	18	20
11	Animals taken to shelter	10	20	25	30
12	A. Euthanized / Died Naturally	7	10	10	10
13	B. Reclaimed	15	30	25	30
14	C. Adopted	10	15	14	16
15	Rabies testing	9	10	9	15
16	Central TX Pest Control (since 8/1/00)				

17	A. Skunk calls	10	15	20	30
18	B. Other calls	5	0	10	15

Public Safety-Fire

	Measures	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimated	2023-2024 Budget
1	Plans Reviewed	32	35	45	35
2	Business Inspections	176	300	300	300
3	% of businesses Inspected	60%	50%	60%	50%
4	Reinspections	90	120	130	160
5	Fire Calls responded to:				
6	- Structure	14	15	15	15
7	- Grass	6	10	10	10
8	- Vehicle	0	5	5	5
9	- False Alarm	121	150	174	175
10	- Other	78	50	75	75
11	Hydrants Inspected	500	500	0 (drought)	500
12	Fire Apparatus Tested	100%	100%	100%	100%
13	Volunteer Fire Fighter Hours	20	80	20	40

Public Safety-Investigations

	Measures	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimated	2023-2024 Budget
1	<u>INVESTIGATION DUTIES:</u>				
2	Number of cases referred	130	230	130	195
3	Cases cleared (%)	40%	50%	40%	50%
4	Number of persons contacted	2,000	2,500	2,000	2,500
5	Number of Hours on follow ups	2,500	2,500	2,500	2,500
6	Number of Crimes against persons	46	60	72	60
7	Number of Crimes against property	52	150	152	150
8	Number of violation of city ordinances	895	700	662	700
9	Number of parking violations	166	150	120	150
10	<u>ADMINISTRATIVE DUTIES:</u>				
11	Case administration hours	2,000	2,500	2,000	2,500
12	Number of cases	230	230	230	230

Public Safety-Patrol

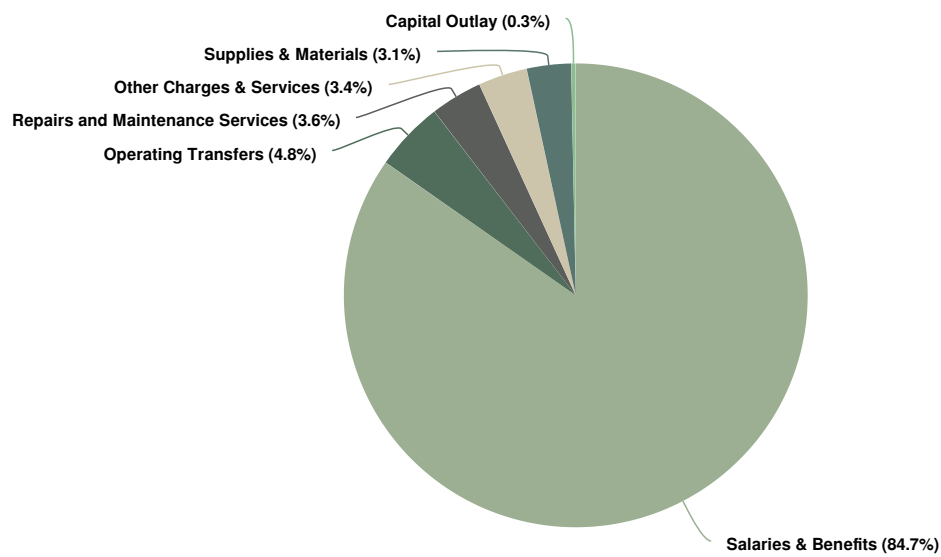
	Measures	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimated	2023-2024 Budget
1	Patrol hours	42,200	55,000	42,200	55,000
2	Patrol Mileage	438,000	500,000	438,000	500,000
3	Daily traffic on Hwy 84 (TXDOT)	46,818	65,000	50,000	65,000
4	Number of traffic stops	6,350	7,000	6,800	7,000
5	Number of traffic warnings	4,476	5,000	5,060	5,000
6	Number of citations issued	1,503	2,000	1,400	2,000
7	% of stops resulting in citations	24%	29%	21%	29%
8	Number of directed patrol hours	0	50	200	200
9	Number of vehicle accidents	151	200	170	200
10	Number of arrests	383	400	390	400



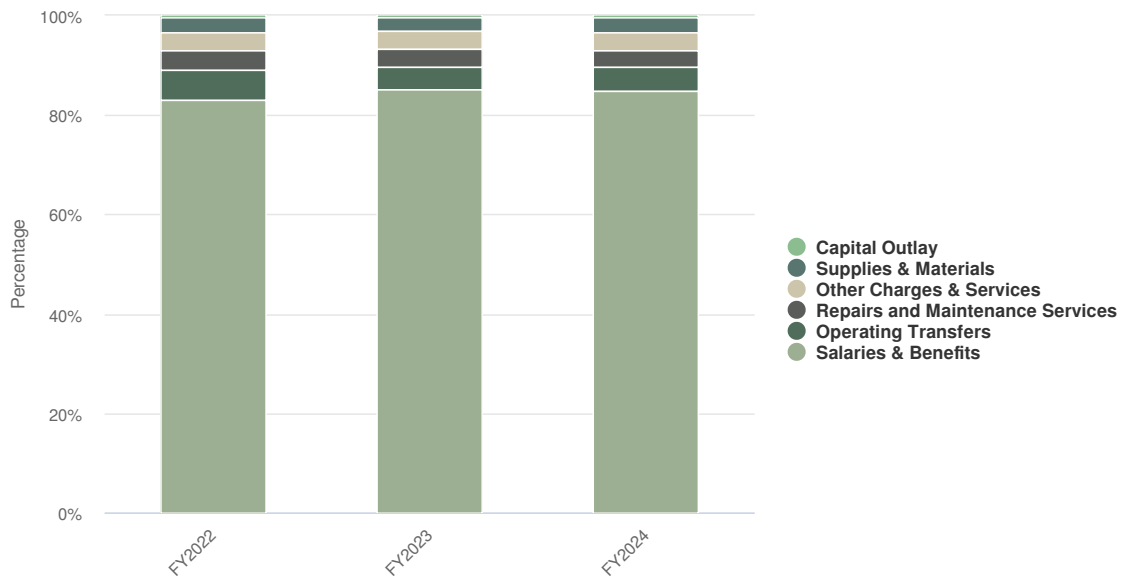
11	Number of house watches	8,053	10,000	7,500	8,000
12	Number of EMS First Responder calls	505	500	460	500
13	Off duty response rate **	90%	90%	90%	90%
14	Response to priority 1 calls (min)	3:13	3:00	3:16	3:00
15	Drug related k-9 searches	81	200	50	200
16	Warrant Service hours	77	110	52	110
17	Number of National Night Out gatherings	0	2	3	3
18	**All amounts are estimates only.				

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Salaries & Benefits						
Salaries & Wages						
SAL/SERVICE/MAINTENANCE	\$8,151	\$38,762	\$38,762	\$36,573	\$41,500	7.1%
SAL/OFFICE/CLERICAL	\$82,208	\$89,891	\$89,891	\$84,026	\$116,152	29.2%
SAL/TECHNICAL	\$342,535	\$463,130	\$438,130	\$377,421	\$537,803	16.1%
SAL/SWORN PERSONNEL	\$1,673,430	\$2,008,878	\$1,915,201	\$1,774,854	\$2,155,893	7.3%
SAL/MANAGEMENT/SUPERVISION	\$1,128,344	\$1,204,273	\$1,204,273	\$1,141,403	\$1,248,497	3.7%
SAL/TEMPORARY/SEASONAL	\$38,435	\$21,323	\$0	-\$13,782	\$0	-100%
SAL/OVERTIME	\$117,920	\$132,000	\$132,000	\$155,722	\$143,000	8.3%
SAL/EMPLOYEE FIREFIGHTERS	\$224,591	\$236,939	\$236,939	\$238,842	\$285,000	20.3%
Total Salaries & Wages:	\$3,615,612	\$4,195,196	\$4,055,196	\$3,795,057	\$4,527,845	7.9%
Employee Benefits						
EMPLOYEE INSURANCE	\$496,252	\$641,059	\$641,059	\$558,612	\$704,569	9.9%
FICA/MEDICARE	\$56,338	\$65,721	\$65,721	\$56,562	\$73,853	12.4%
RETIREMENT	\$674,615	\$741,202	\$741,202	\$686,115	\$808,039	9%
WORKERS' COMPENSATION	\$64,075	\$82,791	\$82,791	\$79,314	\$105,391	27.3%
UNIFORM SERVICE	\$25,864	\$27,000	\$27,000	\$26,834	\$27,000	0%
IMMUNIZATIONS	\$654	\$2,000	\$2,000	\$107	\$2,000	0%
TEAM INCENTIVES	\$0	\$600	\$600	\$0	\$0	-100%
RETENTION/INCENTIVE PAY	\$80,235	\$83,139	\$83,139	\$79,868	\$85,729	3.1%
Total Employee Benefits:	\$1,398,031	\$1,643,512	\$1,643,512	\$1,487,411	\$1,806,581	9.9%

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Total Salaries & Benefits:	\$5,013,644	\$5,838,708	\$5,698,708	\$5,282,468	\$6,334,426	8.5%
Other Charges & Services						
Professional & Technical Services						
RECORD FILING FEES	\$244	\$300	\$300	\$210	\$300	0%
Total Professional & Technical Services:	\$244	\$300	\$300	\$210	\$300	0%
Other Professional						
SCHOOLS/CONFERENCES	\$56,903	\$63,300	\$73,300	\$81,627	\$65,000	2.7%
ANIMAL CONTROL	\$11,247	\$25,000	\$25,000	\$19,781	\$25,000	0%
EMPLOYMENT SCREENING	\$5,645	\$4,000	\$5,000	\$7,741	\$5,000	25%
RECRUITING	\$388	\$400	\$1,400	\$1,145	\$400	0%
AMBULANCE/MEDICAL CHARGES	\$7,177	\$8,000	\$8,000	\$5,920	\$8,000	0%
Total Other Professional:	\$81,360	\$100,700	\$112,700	\$116,213	\$103,400	2.7%
Rentals						
OFFICE EQUIPMENT RENTAL	\$5,265	\$5,000	\$5,000	\$5,083	\$5,000	0%
Total Rentals:	\$5,265	\$5,000	\$5,000	\$5,083	\$5,000	0%
Insurance						
PROPERTY/LIABILITY	\$63,996	\$70,806	\$70,806	\$57,286	\$65,879	-7%
Total Insurance:	\$63,996	\$70,806	\$70,806	\$57,286	\$65,879	-7%
Other Services						
COMMUNICATIONS	\$43,909	\$60,000	\$60,000	\$50,338	\$60,000	0%
NEWSPAPER NOTICES	\$0	\$2,000	\$2,000	\$25	\$0	-100%
PRINTING	\$3,724	\$4,000	\$4,000	\$3,343	\$4,000	0%
Total Other Services:	\$47,633	\$66,000	\$66,000	\$53,706	\$64,000	-3%
Books and Periodicals						
SUBSCRIPTIONS/MEMBERSHIPS	\$16,478	\$15,000	\$46,000	\$22,333	\$16,500	10%
Total Books and Periodicals:	\$16,478	\$15,000	\$46,000	\$22,333	\$16,500	10%
Total Other Charges & Services:	\$214,976	\$257,806	\$300,806	\$254,832	\$255,079	-1.1%
Repairs and Maintenance Services						
Repair & Maintenance Services						
MOTOR VEHICLES REP/MAINT.	\$69,290	\$60,000	\$100,000	\$127,095	\$100,000	66.7%
OFFICE EQUIPMENT REP/MAINT.	\$92,127	\$92,000	\$92,000	\$86,089	\$95,000	3.3%
MACHINERY AND EQUIPMENT REP/MAINT.	\$30,501	\$64,000	\$64,000	\$59,710	\$64,000	0%
BUILDINGS & GROUNDS REP/MAINT.	\$35,238	\$27,000	\$83,000	\$58,577	\$12,000	-55.6%
Total Repair & Maintenance Services:	\$227,156	\$243,000	\$339,000	\$331,471	\$271,000	11.5%
Total Repairs and Maintenance Services:	\$227,156	\$243,000	\$339,000	\$331,471	\$271,000	11.5%

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Supplies & Materials						
General Supplies						
OFFICE SUPPLIES	\$4,995	\$4,000	\$5,000	\$4,763	\$4,500	12.5%
COMPUTER SUPPLIES	\$5,417	\$6,000	\$6,000	\$4,690	\$6,500	8.3%
POSTAGE	\$2,797	\$3,000	\$3,000	\$2,357	\$3,000	0%
FILM & DEVELOPING	\$540	\$600	\$600	\$0	\$600	0%
MOTOR VEHICLE SUPPLIES	\$123,943	\$100,000	\$100,000	\$106,660	\$110,000	10%
MINOR TOOLS	\$8,716	\$16,500	\$16,500	\$20,420	\$17,500	6.1%
CHEMICALS	\$3,201	\$3,500	\$3,500	\$0	\$3,500	0%
FIRE/SAFETY GEAR	\$16,903	\$35,000	\$35,000	\$20,141	\$70,760	102.2%
COMMUNITY PROGRAMS	\$6,126	\$4,000	\$4,000	\$3,939	\$5,000	25%
Total General Supplies:	\$172,638	\$172,600	\$173,600	\$162,971	\$221,360	28.3%
Food						
FOOD/MEMORIALS	\$4,720	\$5,000	\$5,000	\$5,596	\$5,000	0%
BANQUETS/AWARDS	\$5,328	\$5,000	\$5,000	\$5,194	\$5,000	0%
Total Food:	\$10,048	\$10,000	\$10,000	\$10,790	\$10,000	0%
Total Supplies & Materials:	\$182,686	\$182,600	\$183,600	\$173,762	\$231,360	26.7%
Capital Outlay						
Capital Outlay - Property						
MACHINERY & EQUIPMENT	\$26,781	\$19,742	\$19,742	\$15,623	\$23,000	16.5%
Public Safety Grant Expense	\$0	\$0	\$0	\$17,022	\$0	0%
Total Capital Outlay - Property:	\$26,781	\$19,742	\$19,742	\$32,645	\$23,000	16.5%
Total Capital Outlay:	\$26,781	\$19,742	\$19,742	\$32,645	\$23,000	16.5%
Operating Transfers						
Transfers						
TRANSFER/EQUIP REPLACEMENT	\$359,600	\$293,500	\$293,500	\$293,500	\$361,900	23.3%
Total Transfers:	\$359,600	\$293,500	\$293,500	\$293,500	\$361,900	23.3%
Total Operating Transfers:	\$359,600	\$293,500	\$293,500	\$293,500	\$361,900	23.3%
Total Expense Objects:	\$6,024,843	\$6,835,356	\$6,835,356	\$6,368,678	\$7,476,765	9.4%

Major Budget Changes

The City Council approved an increase in Fire Pay rates for fiscal year 2024. See the City's pay plan for more information.

Municipal Court

The municipal court files all Class C misdemeanor charges originating in the territorial limits of the City of Woodway. Law and code enforcement personnel and citizens initiate these charges. The court is responsible for performing constitutional due process through case flow management, disposition and reporting of each case filed. Judicial duties include the judge conducting weekly uncontested hearings with defendants and monthly pretrials and trials with the prosecuting attorney. Juvenile court is held the first Saturday of the month. Juveniles are seen individually with the parent/guardian to ensure that they are overseen with care to detour unsafe behavior. Administrative duties performed by the court administrator and deputy court clerk include customer service, case flow management, daily collection of fines and preparation and submission of mandatory reports to city and state entities. In addition, solicitor permit applications are processed and maintained.

The court is staffed with one full-time court administrator and one full-time deputy court clerk. City council appoints one primary judge and one alternate judge. The city attorney assigns a prosecuting attorney. An assigned police officer serves as bailiff.

Goals and Objectives for 2023-2024

The Woodway Municipal Court commits to providing exceptional customer service to ensure access to justice and to achieve individual justice on individual cases. It is our mission to detour unsafe behavior and keep Woodway beautiful and peaceful by ensuring compliance of state and local government laws.

Court staff will be welcoming the implementation of electronic ticket writers. The use of ticket writers will increase the accuracy of court records and the reporting of such information to City and State entities as required by law. Electronic ticket writers are an efficient means of providing a clear and legible notice to defendants to appear before the Municipal Court to answer to alleged violations within the territorial limits of the city.

Performance Measures

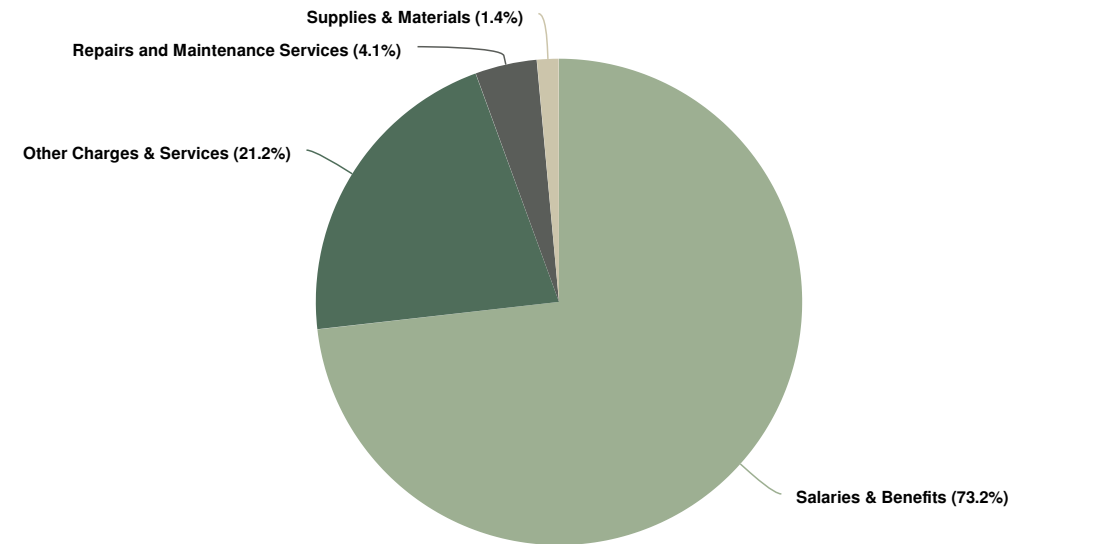
	Measures	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimated	2023-2024 Budget
1	Cases filed	1,995	2,052	1,914	2,105
2	Jury Trials	2	2	2	2
3	Trial by Judge	2	4	4	4
4	Warrants issued	708	233	578	635
5	Average time (days) to Trial	90	90	90	90
6	Cases Closed	2,118	1,716	2,478	2,725
7	Deferred Disposition	414	270	248	492
8	Driving Safety Course	142	96	126	138
9	Presented Insurance	60	68	28	30
10	Dismissed upon Compliance	383	261	286	314
11	Dismissed by Prosecutor Includes Records Retention*	282	271	714	785

*Unadjudicated warrants 4 years

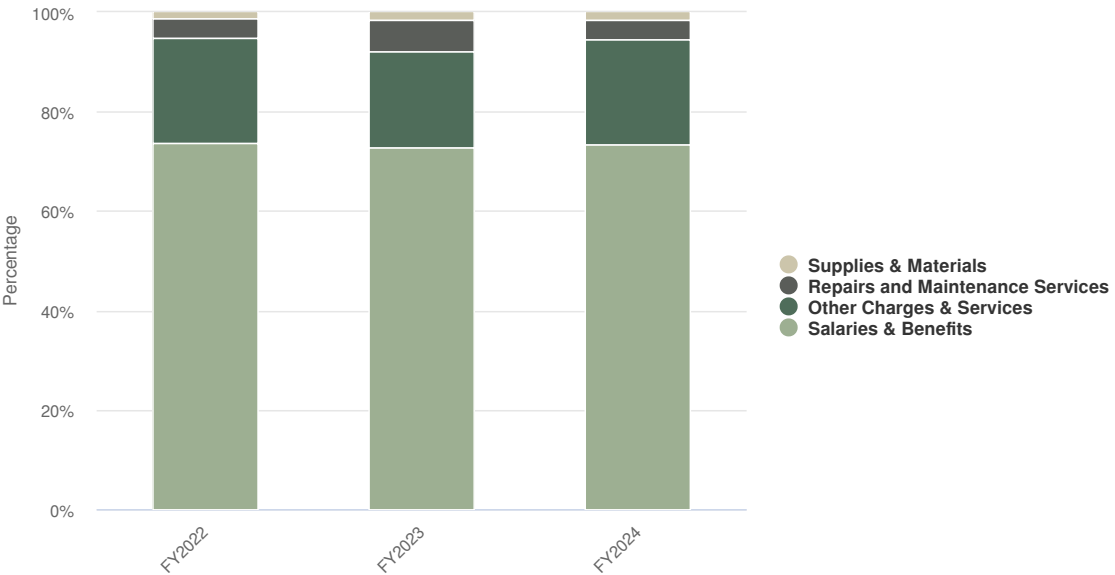


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Salaries & Benefits						
Salaries & Wages						

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
SAL/OFFICE/CLERICAL	\$41,323	\$45,675	\$45,675	\$47,600	\$52,271	14.4%
SAL/MANAGEMENT/SUPERVISION	\$69,886	\$75,280	\$75,280	\$76,043	\$81,571	8.4%
SAL/OVERTIME	\$0	\$500	\$500	\$0	\$500	0%
Total Salaries & Wages:	\$111,209	\$121,455	\$121,455	\$123,643	\$134,342	10.6%
Employee Benefits						
EMPLOYEE INSURANCE	\$20,096	\$27,586	\$27,586	\$21,352	\$22,701	-17.7%
FICA/MEDICARE	\$1,699	\$1,799	\$1,799	\$1,828	\$1,988	10.5%
RETIREMENT	\$20,789	\$21,818	\$21,818	\$22,165	\$24,767	13.5%
WORKERS' COMPENSATION	\$228	\$252	\$252	\$211	\$281	11.5%
RETENTION/INCENTIVE PAY	\$2,370	\$2,596	\$2,596	\$2,550	\$2,779	7%
Total Employee Benefits:	\$45,182	\$54,051	\$54,051	\$48,105	\$52,516	-2.8%
Total Salaries & Benefits:	\$156,391	\$175,506	\$175,506	\$171,748	\$186,858	6.5%
Other Charges & Services						
Professional & Technical Services						
LEGAL FEES	\$39,199	\$35,340	\$40,340	\$38,164	\$40,000	13.2%
JURY SERVICE	\$126	\$900	\$900	\$0	\$900	0%
Total Professional & Technical Services:	\$39,325	\$36,240	\$41,240	\$38,164	\$40,900	12.9%
Other Professional						
SCHOOLS/CONFERENCES	\$1,571	\$1,600	\$1,600	\$1,611	\$3,000	87.5%
EMPLOYMENT SCREENING	\$71	\$100	\$100	\$0	\$100	0%
BANK SERVICE CHARGES	-\$1,816	\$0	\$0	-\$230	\$2,000	N/A
Total Other Professional:	-\$174	\$1,700	\$1,700	\$1,381	\$5,100	200%
Rentals						
OFFICE EQUIPMENT RENTAL	\$967	\$1,000	\$1,000	\$1,001	\$1,000	0%
Total Rentals:	\$967	\$1,000	\$1,000	\$1,001	\$1,000	0%
Insurance						
PROPERTY/LIABILITY	\$1,075	\$1,460	\$1,460	\$1,044	\$1,460	0%
Total Insurance:	\$1,075	\$1,460	\$1,460	\$1,044	\$1,460	0%
Other Services						
COMMUNICATIONS	\$2,158	\$3,200	\$3,200	\$1,295	\$3,200	0%
PRINTING	\$1,323	\$1,500	\$1,500	\$866	\$1,500	0%
Total Other Services:	\$3,480	\$4,700	\$4,700	\$2,161	\$4,700	0%
Books and Periodicals						
SUBSCRIPTIONS/MEMBERSHIPS	\$410	\$1,000	\$1,000	\$630	\$1,000	0%
Total Books and Periodicals:	\$410	\$1,000	\$1,000	\$630	\$1,000	0%
Total Other Charges & Services:	\$45,083	\$46,100	\$51,100	\$44,382	\$54,160	17.5%

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Repairs and Maintenance Services						
Repair & Maintenance Services						
OFFICE EQUIPMENT REP/MAINT.	\$7,855	\$13,010	\$13,010	\$8,025	\$8,000	-38.5%
BUILDINGS & GROUNDS REP/MAINT.	\$345	\$2,500	\$2,500	\$188	\$2,500	0%
Total Repair & Maintenance Services:	\$8,200	\$15,510	\$15,510	\$8,213	\$10,500	-32.3%
Total Repairs and Maintenance Services:	\$8,200	\$15,510	\$15,510	\$8,213	\$10,500	-32.3%
Supplies & Materials						
General Supplies						
OFFICE SUPPLIES	\$588	\$1,000	\$1,000	\$899	\$1,000	0%
COMPUTER SUPPLIES	\$423	\$1,000	\$1,000	\$849	\$1,000	0%
POSTAGE	\$1,640	\$1,500	\$1,500	\$1,372	\$1,700	13.3%
Total General Supplies:	\$2,652	\$3,500	\$3,500	\$3,120	\$3,700	5.7%
Total Supplies & Materials:	\$2,652	\$3,500	\$3,500	\$3,120	\$3,700	5.7%
Total Expense Objects:	\$212,326	\$240,616	\$245,616	\$227,463	\$255,218	6.1%

Major Budget Changes

No major changes are budgeted.

Community Services

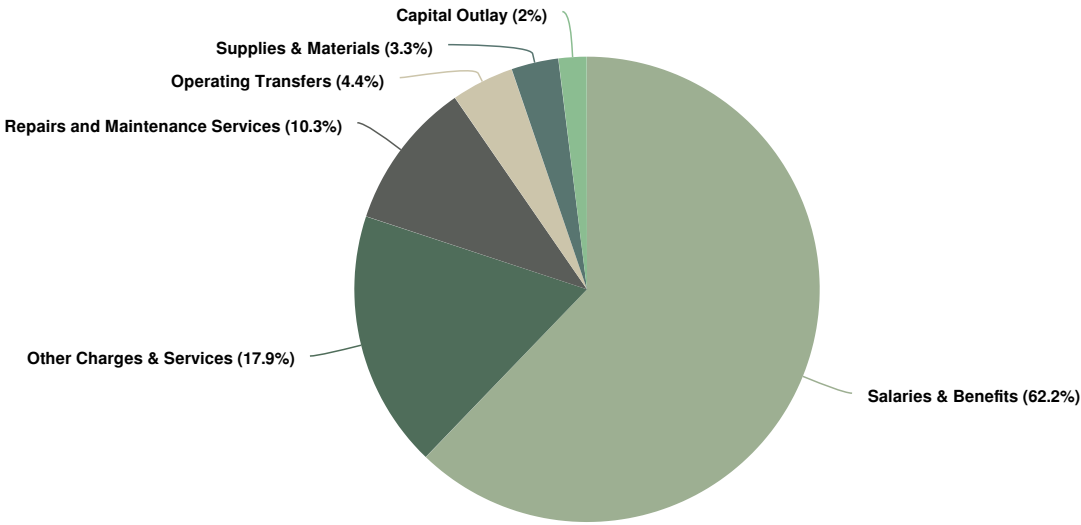
The Community Service Department accounts for activities within Streets, Parks, Public Buildings, and Admin/Inspections and is part of the General Fund. Note: prior to fiscal year 2023, Community Services also housed the Sanitation Division. However, beginning October 1, 2022, Sanitation activities were moved to a separate enterprise fund under Public Utilities.

Organizational Chart

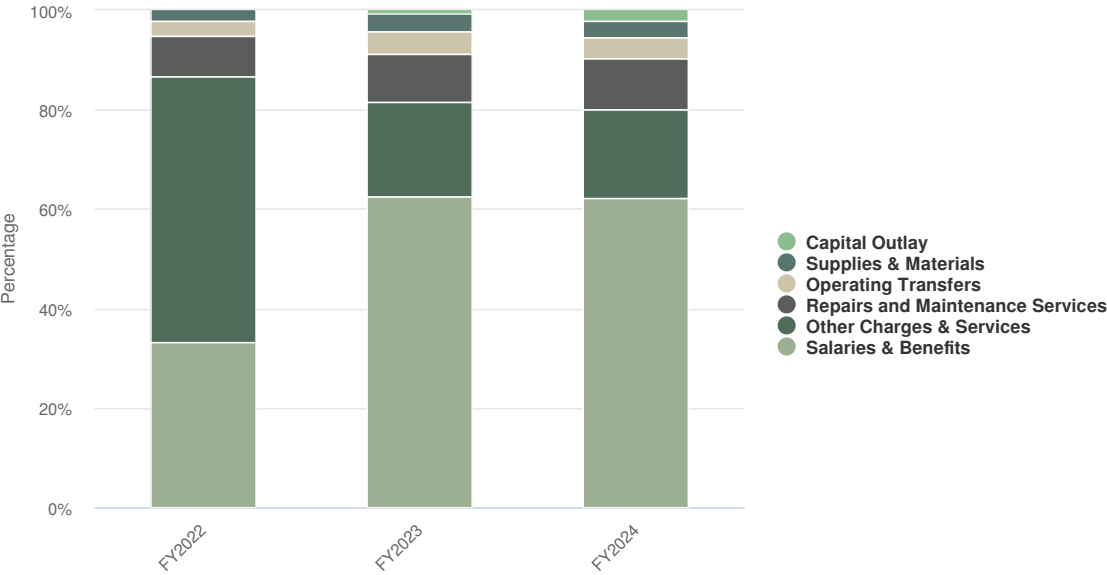


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Streets

The Street Division is responsible for maintaining and repairing all public streets. This service includes repairing the curb, gutters, street cuts, pot holes, and base failures. The Division is also responsible for maintaining all traffic control devices, installing stop bars at intersections and manufacturing street name signs, stop signs, and yield signs. Street Division personnel also maintain the flashing school zone lights, dispose of all dead animals within the city streets, and trim trees and brush in City's right of way.

Goals and Objective for 2023-2024

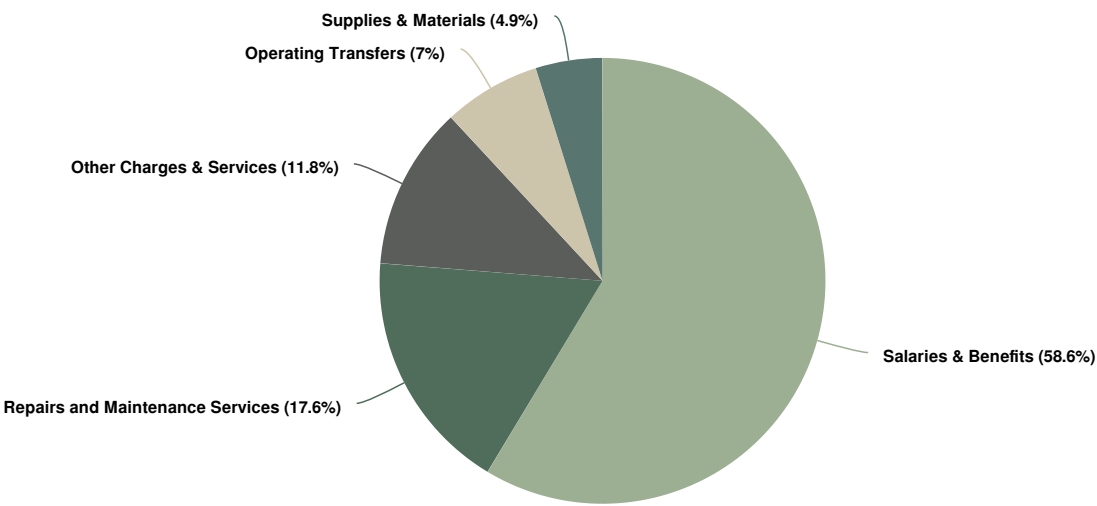
1. Clean major drainage structures at least twice annually.
2. Spray for street weeds throughout the street system at least three times annually.
3. Respond to requests for service (potholes, etc.) within 72 hours.
4. Repair street damage resulting from water line breaks within 10 business days.

Performance Measures

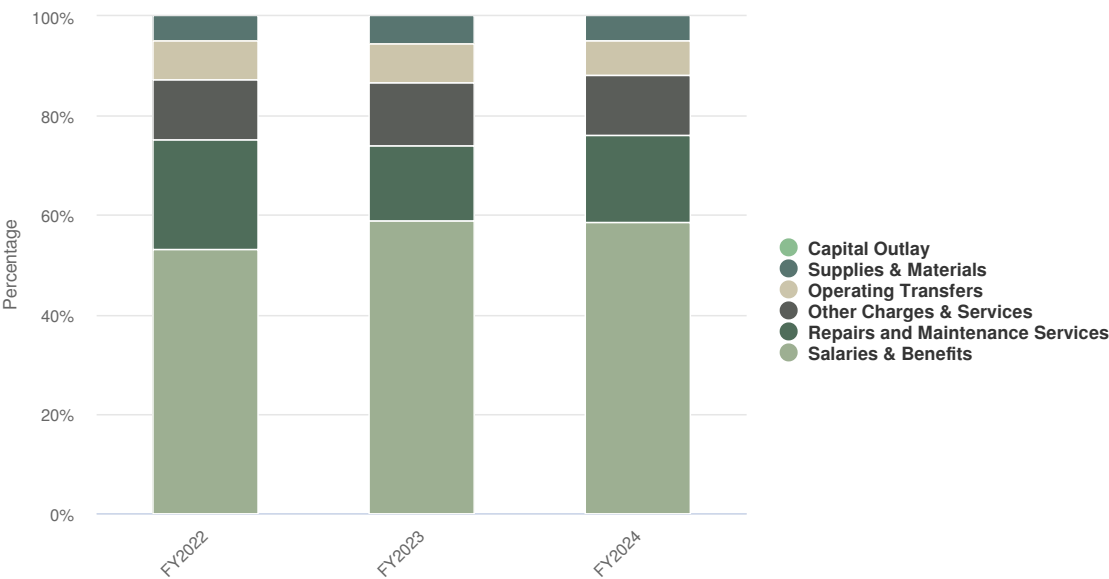
	Measures	2021-2022 Actual	2022-2023 Budget	2023-2023 Estimated	2023-2024 Budget
1	Number of stop bars painted or taped annually	100	100	80	100
2	Signs installed or repaired				
3	- Traffic control signs(stop, yield, etc.)	10	10	10	10
4	- Street name signs	50	50	40	50
5	Tons of Asphalt applied				
6	- Base Failures	350	350	300	350
7	- Utility cuts	200	200	200	200
8	Yards of concrete applied				
9	- Base failures	300	300	200	300
10	- Utility cuts	200	200	200	200
11	Lane miles of crack sealant applied	0	0	0	0
12	Street miles microsealed	10	10	5	5
13	Man hours trimming overlapping limbs	200	250	250	250
14	Number of drainage structures cleaned at least twice annually	15	15	15	15
15	Street miles inventory	74	74	74	74
16	Street miles/FTE employees	18.5	18.5	18.5	18.5
17	Number of highway miles mowed	26	26	26	26
18	Number of miles street sweeping	0	0	0	0

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Salaries & Benefits						



Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Salaries & Wages						
SAL/SERVICE/MAINTENANCE	\$126,528	\$149,572	\$149,572	\$161,419	\$175,788	17.5%
SAL/MANAGEMENT/SUPERVISION	\$48,547	\$51,651	\$51,651	\$51,651	\$55,805	8%
SAL/OVERTIME	\$644	\$6,500	\$6,500	\$1,912	\$6,500	0%
Total Salaries & Wages:	\$175,718	\$207,723	\$207,723	\$214,982	\$238,093	14.6%
Employee Benefits						
EMPLOYEE INSURANCE	\$45,686	\$63,241	\$63,241	\$49,590	\$57,019	-9.8%
FICA/MEDICARE	\$2,679	\$3,066	\$3,066	\$3,169	\$3,514	14.6%
RETIREMENT	\$32,781	\$37,191	\$37,191	\$38,439	\$43,779	17.7%
WORKERS' COMPENSATION	\$5,529	\$7,461	\$7,461	\$6,347	\$8,671	16.2%
UNIFORM SERVICE	\$2,647	\$3,600	\$3,600	\$3,578	\$3,600	0%
RETENTION/INCENTIVE PAY	\$2,952	\$3,738	\$3,738	\$3,696	\$4,285	14.6%
Total Employee Benefits:	\$92,273	\$118,297	\$118,297	\$104,819	\$120,868	2.2%
Total Salaries & Benefits:	\$267,992	\$326,020	\$326,020	\$319,802	\$358,961	10.1%
Other Charges & Services						
Other Professional						
SCHOOLS/CONFERENCES	\$960	\$1,000	\$1,000	\$3,063	\$3,000	200%
EMPLOYMENT SCREENING	\$1,602	\$400	\$400	\$1,169	\$400	0%
Total Other Professional:	\$2,562	\$1,400	\$1,400	\$4,232	\$3,400	142.9%
Rentals						
MACHINERY/EQUIP RENTAL	\$0	\$2,000	\$2,000	\$0	\$2,000	0%
Total Rentals:	\$0	\$2,000	\$2,000	\$0	\$2,000	0%
Insurance						
PROPERTY/LIABILITY	\$8,007	\$8,888	\$8,888	\$7,335	\$8,435	-5.1%
Total Insurance:	\$8,007	\$8,888	\$8,888	\$7,335	\$8,435	-5.1%
Other Services						
NEWSPAPER NOTICES	\$326	\$500	\$500	\$0	\$500	0%
Total Other Services:	\$326	\$500	\$500	\$0	\$500	0%
Energy Supplies						
ELECTRIC SERVICE	\$50,369	\$58,000	\$58,000	\$41,605	\$58,000	0%
Total Energy Supplies:	\$50,369	\$58,000	\$58,000	\$41,605	\$58,000	0%
Books and Periodicals						
SUBSCRIPTIONS/MEMBERSHIPS	\$72	\$200	\$200	\$393	\$200	0%
Total Books and Periodicals:	\$72	\$200	\$200	\$393	\$200	0%
Total Other Charges & Services:	\$61,336	\$70,988	\$70,988	\$53,565	\$72,535	2.2%
Repairs and Maintenance Services						

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Repair & Maintenance Services						
MOTOR VEHICLES REP/MAINT.	\$9,206	\$7,000	\$7,000	\$7,590	\$7,000	0%
MACHINERY AND EQUIPMENT REP/MAINT.	\$6,509	\$10,000	\$10,000	\$12,218	\$10,000	0%
STREETS REP/MAINT.	\$94,205	\$66,000	\$66,000	\$78,466	\$91,000	37.9%
Total Repair & Maintenance Services:	\$109,919	\$83,000	\$83,000	\$98,274	\$108,000	30.1%
Total Repairs and Maintenance Services:	\$109,919	\$83,000	\$83,000	\$98,274	\$108,000	30.1%
Supplies & Materials						
General Supplies						
OFFICE SUPPLIES	\$25	\$200	\$200	\$24	\$200	0%
MOTOR VEHICLE SUPPLIES	\$14,879	\$20,000	\$20,000	\$17,534	\$20,000	0%
MINOR TOOLS	\$2,190	\$2,000	\$2,000	\$1,924	\$2,000	0%
TRAFFIC SUPPLIES	\$6,797	\$6,000	\$6,000	\$12,334	\$6,000	0%
CHEMICALS	\$110	\$1,000	\$1,000	\$1,138	\$1,000	0%
Total General Supplies:	\$24,001	\$29,200	\$29,200	\$32,954	\$29,200	0%
Food						
FOOD/MEMORIALS	\$299	\$500	\$500	\$674	\$500	0%
Total Food:	\$299	\$500	\$500	\$674	\$500	0%
Total Supplies & Materials:	\$24,300	\$29,700	\$29,700	\$33,628	\$29,700	0%
Capital Outlay						
Capital Outlay - Property						
MACHINERY & EQUIPMENT	\$155	\$0	\$0	\$12,493	\$0	0%
Total Capital Outlay - Property:	\$155	\$0	\$0	\$12,493	\$0	0%
Total Capital Outlay:	\$155	\$0	\$0	\$12,493	\$0	0%
Operating Transfers						
Transfers						
EQUIP REPLACEMENT	\$39,300	\$43,700	\$43,700	\$43,700	\$43,100	-1.4%
Total Transfers:	\$39,300	\$43,700	\$43,700	\$43,700	\$43,100	-1.4%
Total Operating Transfers:	\$39,300	\$43,700	\$43,700	\$43,700	\$43,100	-1.4%
Total Expense Objects:	\$503,002	\$553,408	\$553,408	\$561,461	\$612,296	10.6%

Major Budget Changes

\$25,000 is budgeted for street sweeper services as directed by the City Council.

Parks

The Parks Division is responsible for maintaining existing parks, landscaped areas, and all public grounds. New park projects that are developed through citizen input, the City Council, the Park Board, and the Arboretum may also become part of the overall Parks Division maintenance plan. Standards are set to insure safe yet visually attractive areas through regular mowing, watering, cleaning and litter removal. This Division also assumes responsibility for right of way and streetscape maintenance.

Goals and Objectives 2023-2024

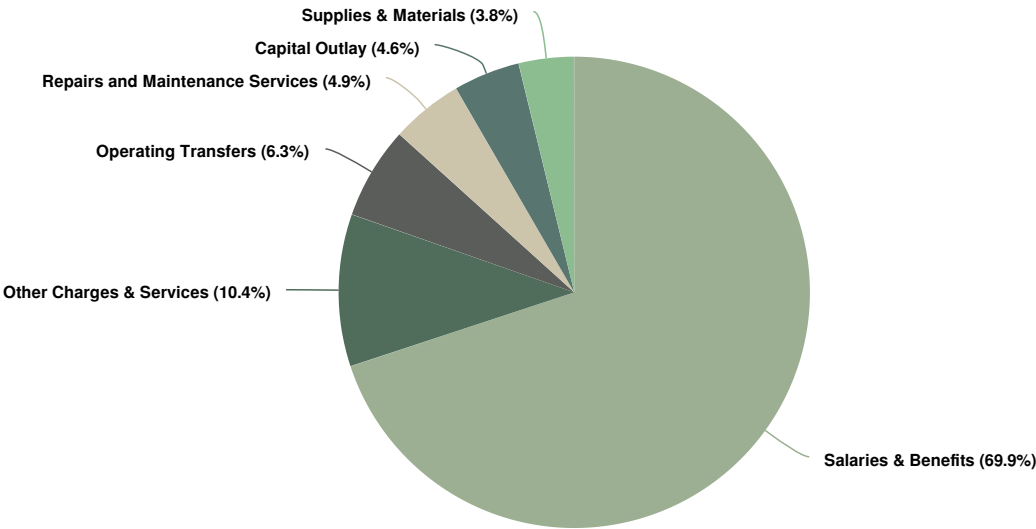
1. Continue preventative maintenance and repair of all park facilities through weekly inspections.
2. Achieve a 10 day mowing interval for right of way, public grounds, open park lands.
3. Perform annual winter maintenance of walking tracks.
4. Assist with monitoring effectiveness of contracted mowing and maintenance services.

Performance Measures

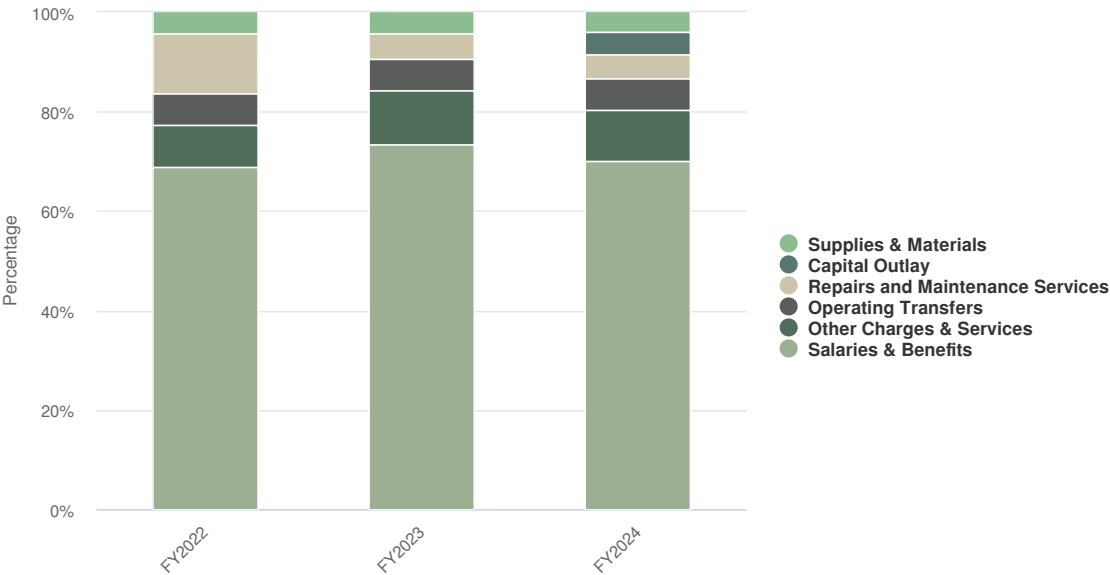
	Measures	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimated	2023-2024 Budget
1	Acreage of park turf maintained	172	172	172	172
2	Number of facilities maintained				
3	- Restrooms	8	8	8	8
4	- Pavilions and shelters	14	14	14	14
5	- Irrigation systems	13	13	13	13
6	Gallons of herbicide applied	800	800	800	800
7	Pounds of fertilizer applied	400	400	400	400

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Salaries & Benefits						

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Salaries & Wages						
SAL/SERVICE/MAINTENANCE	\$156,729	\$175,615	\$175,615	\$187,157	\$190,114	8.3%
SAL/MANAGEMENT/SUPERVISION	\$48,547	\$51,651	\$51,651	\$51,651	\$55,805	8%
SAL/TEMPORARY/SEASONAL	\$0	\$12,000	\$12,000	\$0	\$12,000	0%
SAL/OVERTIME	\$4,691	\$10,000	\$10,000	\$1,334	\$5,000	-50%
Total Salaries & Wages:	\$209,968	\$249,266	\$249,266	\$240,142	\$262,919	5.5%
Employee Benefits						
EMPLOYEE INSURANCE	\$47,405	\$63,328	\$63,328	\$50,461	\$57,115	-9.8%
FICA/MEDICARE	\$3,229	\$4,437	\$4,437	\$3,535	\$4,604	3.8%
RETIREMENT	\$39,472	\$42,688	\$42,688	\$42,865	\$45,914	7.6%
WORKERS' COMPENSATION	\$5,838	\$5,073	\$5,073	\$4,103	\$5,376	6%
UNIFORM SERVICE	\$2,489	\$3,000	\$3,000	\$3,498	\$3,000	0%
RETENTION/INCENTIVE PAY	\$4,962	\$5,452	\$5,452	\$3,554	\$3,278	-39.9%
Total Employee Benefits:	\$103,395	\$123,978	\$123,978	\$108,017	\$119,287	-3.8%
Total Salaries & Benefits:	\$313,363	\$373,244	\$373,244	\$348,159	\$382,206	2.4%
Other Charges & Services						
Professional & Technical Services						
CONTRACT LABOR	\$14,660	\$13,300	\$13,300	\$0	\$13,300	0%
Total Professional & Technical Services:	\$14,660	\$13,300	\$13,300	\$0	\$13,300	0%
Other Professional						
SCHOOLS/CONFERENCES	\$825	\$1,000	\$1,000	-\$90	\$1,000	0%
EMPLOYMENT SCREENING	\$1,133	\$500	\$500	\$508	\$500	0%
Total Other Professional:	\$1,958	\$1,500	\$1,500	\$418	\$1,500	0%
Utility Services						
WATER SERVICE	\$13,287	\$30,000	\$30,000	\$6,068	\$30,000	0%
Total Utility Services:	\$13,287	\$30,000	\$30,000	\$6,068	\$30,000	0%
Rentals						
MACHINERY/EQUIP RENTAL	\$0	\$1,200	\$1,200	\$275	\$1,200	0%
Total Rentals:	\$0	\$1,200	\$1,200	\$275	\$1,200	0%
Insurance						
PROPERTY/LIABILITY	\$7,653	\$8,496	\$8,496	\$7,340	\$9,770	15%
Total Insurance:	\$7,653	\$8,496	\$8,496	\$7,340	\$9,770	15%
Other Services						
NEWSPAPER NOTICES	\$387	\$1,000	\$1,000	\$0	\$1,000	0%
Total Other Services:	\$387	\$1,000	\$1,000	\$0	\$1,000	0%
Books and Periodicals						

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
SUBSCRIPTIONS/MEMBERSHIPS	\$90	\$300	\$300	\$0	\$300	0%
Total Books and Periodicals:	\$90	\$300	\$300	\$0	\$300	0%
Total Other Charges & Services:	\$38,035	\$55,796	\$55,796	\$14,100	\$57,070	2.3%
Repairs and Maintenance Services						
Repair & Maintenance Services						
MOTOR VEHICLES REP/MAINT.	\$1,244	\$3,000	\$3,000	\$4,574	\$3,000	0%
MACHINERY AND EQUIPMENT REP/MAINT.	\$5,810	\$4,000	\$4,000	\$8,012	\$4,000	0%
PARKS REP/MAINT.	\$48,486	\$20,000	\$20,000	\$39,229	\$20,000	0%
Total Repair & Maintenance Services:	\$55,540	\$27,000	\$27,000	\$51,816	\$27,000	0%
Total Repairs and Maintenance Services:	\$55,540	\$27,000	\$27,000	\$51,816	\$27,000	0%
Supplies & Materials						
General Supplies						
OFFICE SUPPLIES	\$11	\$200	\$200	\$0	\$200	0%
MOTOR VEHICLE SUPPLIES	\$17,351	\$16,000	\$16,000	\$15,153	\$16,000	0%
MINOR TOOLS	\$1,186	\$2,500	\$2,500	\$677	\$2,500	0%
CHEMICALS	\$377	\$1,500	\$1,500	\$1,137	\$1,500	0%
Total General Supplies:	\$18,925	\$20,200	\$20,200	\$16,968	\$20,200	0%
Food						
FOOD/MEMORIALS	\$299	\$500	\$500	\$388	\$500	0%
Total Food:	\$299	\$500	\$500	\$388	\$500	0%
Total Supplies & Materials:	\$19,224	\$20,700	\$20,700	\$17,355	\$20,700	0%
Capital Outlay						
Capital Outlay - Property						
MACHINERY & EQUIPMENT	\$155	\$0	\$0	\$0	\$25,000	N/A
Total Capital Outlay - Property:	\$155	\$0	\$0	\$0	\$25,000	N/A
Total Capital Outlay:	\$155	\$0	\$0	\$0	\$25,000	N/A
Operating Transfers						
Transfers						
EQUIP REPLACEMENT	\$28,300	\$32,300	\$32,300	\$32,300	\$34,600	7.1%
Total Transfers:	\$28,300	\$32,300	\$32,300	\$32,300	\$34,600	7.1%
Total Operating Transfers:	\$28,300	\$32,300	\$32,300	\$32,300	\$34,600	7.1%
Total Expense Objects:	\$454,616	\$509,040	\$509,040	\$463,730	\$546,576	7.4%

Major Budget Changes

No major changes are budgeted.



Public Buildings

The Public Buildings Division provides maintenance and upkeep of most of the City's public buildings, including City Hall, Community Services, the Public Safety Building, and the City Shop. The Arboretum/Whitehall Center/Pavilion and the Woodway Family Center related costs are included in the Arboretum Department budget and Woodway Family Center Department budget.

Goals and Objectives for 2023-2024

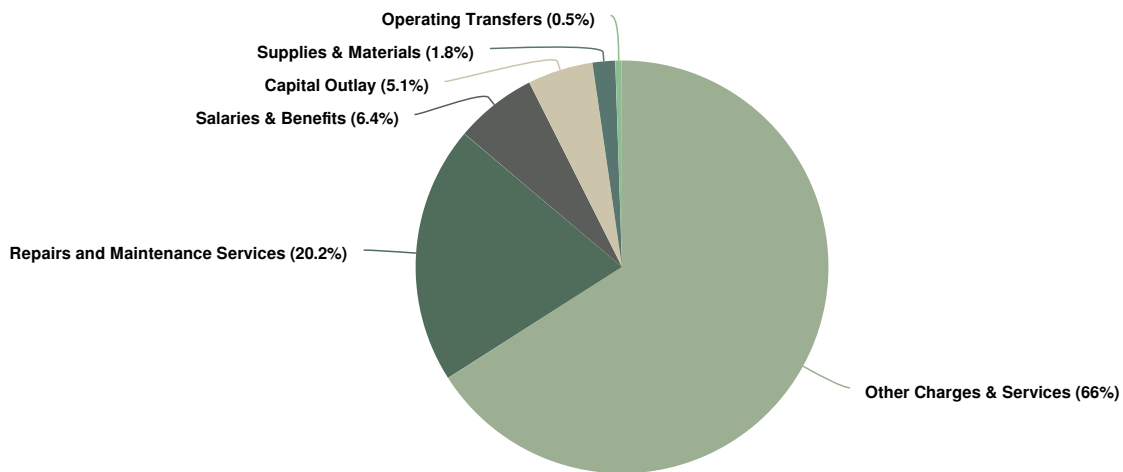
1. Oversee maintenance of Public Buildings.

Performance Measures

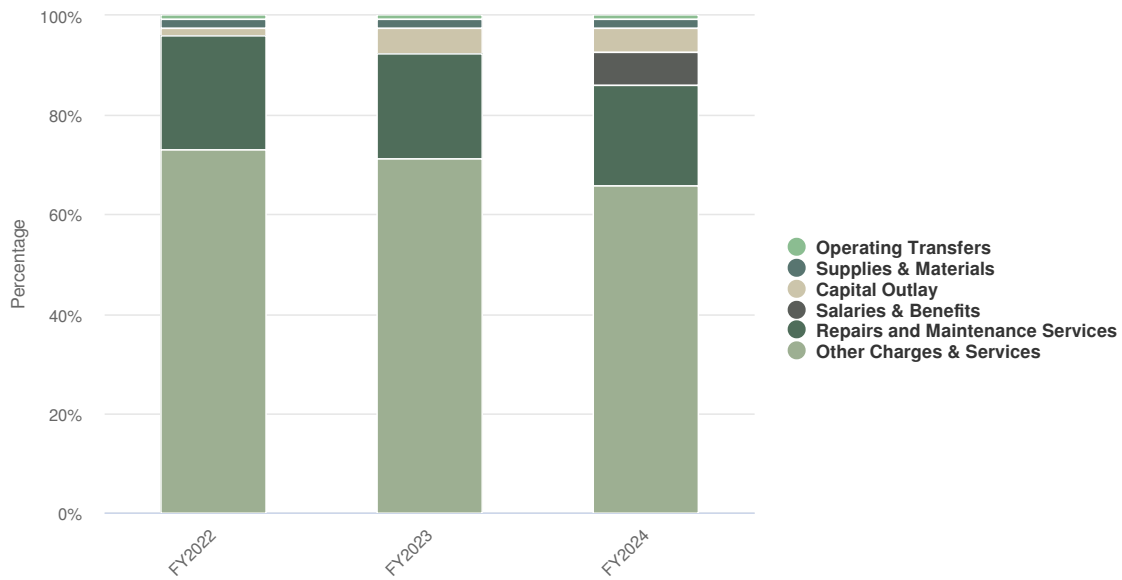
	Performance Measures	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimated	2023-2024 Budget
1	Annual Cleaning hours	3,700	3,700	3,700	3,700
2	Square feet of buildings maintained	43,805	43,805	43,805	43,805

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Salaries & Benefits						
Salaries & Wages						
SAL/SERVICE/MAINTENANCE	\$137	\$0	\$0	\$85	\$10,100	N/A
Total Salaries & Wages:	\$137	\$0	\$0	\$85	\$10,100	N/A
Employee Benefits						
EMPLOYEE INSURANCE	\$0	\$0	\$0	\$0	\$2,825	N/A
FICA/MEDICARE	\$0	\$0	\$0	\$0	\$146	N/A
RETIREMENT	\$0	\$0	\$0	\$0	\$1,824	N/A
WORKERS' COMPENSATION	\$0	\$0	\$0	\$0	\$227	N/A
Total Employee Benefits:	\$0	\$0	\$0	\$0	\$5,022	N/A
Total Salaries & Benefits:	\$137	\$0	\$0	\$85	\$15,122	N/A
Other Charges & Services						
Professional & Technical Services						
CONTRACT LABOR	\$12,423	\$15,000	\$15,000	\$12,230	\$2,000	-86.7%
Total Professional & Technical Services:	\$12,423	\$15,000	\$15,000	\$12,230	\$2,000	-86.7%
Utility Services						
WATER SERVICE	\$14,344	\$20,000	\$20,000	\$13,077	\$20,000	0%
Total Utility Services:	\$14,344	\$20,000	\$20,000	\$13,077	\$20,000	0%
Insurance						

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
PROPERTY/LIABILITY	\$31,492	\$34,957	\$34,957	\$35,661	\$41,011	17.3%
Total Insurance:	\$31,492	\$34,957	\$34,957	\$35,661	\$41,011	17.3%
Other Services						
COMMUNICATIONS	\$30,411	\$29,000	\$29,000	\$33,790	\$30,000	3.4%
NEWSPAPER NOTICES	\$0	\$600	\$600	\$0	\$600	0%
Total Other Services:	\$30,411	\$29,600	\$29,600	\$33,790	\$30,600	3.4%
Energy Supplies						
GAS SERVICE	\$5,989	\$6,500	\$10,000	\$7,720	\$6,500	0%
ELECTRIC SERVICE	\$49,404	\$55,000	\$55,000	\$57,957	\$55,000	0%
Total Energy Supplies:	\$55,393	\$61,500	\$65,000	\$65,676	\$61,500	0%
Total Other Charges & Services:	\$144,063	\$161,057	\$164,557	\$160,434	\$155,111	-3.7%
Repairs and Maintenance Services						
Repair & Maintenance Services						
OFFICE EQUIPMENT REP/MAINT.	\$0	\$500	\$500	\$458	\$500	0%
BUILDINGS & GROUNDS REP/MAINT.	\$45,398	\$47,000	\$47,000	\$44,598	\$47,000	0%
Total Repair & Maintenance Services:	\$45,398	\$47,500	\$47,500	\$45,056	\$47,500	0%
Total Repairs and Maintenance Services:	\$45,398	\$47,500	\$47,500	\$45,056	\$47,500	0%
Supplies & Materials						
General Supplies						
OFFICE SUPPLIES	\$24	\$200	\$200	\$0	\$200	0%
JANITORIAL SUPPLIES	\$3,681	\$4,000	\$4,000	\$6,134	\$4,000	0%
Total General Supplies:	\$3,705	\$4,200	\$4,200	\$6,134	\$4,200	0%
Total Supplies & Materials:	\$3,705	\$4,200	\$4,200	\$6,134	\$4,200	0%
Capital Outlay						
Capital Outlay - Property						
BUILDINGS & IMPROVEMENTS	\$2,805	\$12,000	\$41,800	\$41,698	\$12,000	0%
Total Capital Outlay - Property:	\$2,805	\$12,000	\$41,800	\$41,698	\$12,000	0%
Total Capital Outlay:	\$2,805	\$12,000	\$41,800	\$41,698	\$12,000	0%
Operating Transfers						
Transfers						
TRANSFER/EQUIP REPLACEMENT	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	0%
Total Transfers:	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	0%
Total Operating Transfers:	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	0%
Total Expense Objects:	\$197,308	\$225,957	\$259,257	\$254,607	\$235,133	4.1%

Major Budget Changes

During fiscal year 2023, the City stopped contracting cleaning services to a third-party and instead hired an in-house custodian. For fiscal year 2024, the in-house custodian's salary is split between Public Buildings, Public Safety, and Administration. Therefore, fiscal year 2024's budget has a decrease in budgeted contract labor and an increase in salaries.

C.S. Admin/Inspections

In addition to performing operations management/support, this Division also ensures that land use conforms to the comprehensive land use plan and zoning ordinance, and that new construction meets all applicable codes adopted by the City. With regard to inspections, this Division also provides a variety of direct services which include nonstructural plan review, permit issuance, inspections, code enforcement, and consultation with architects, engineers, contractors, builders, home owners, and citizens planning construction within the City.

Goals and Objections for 2023-2024

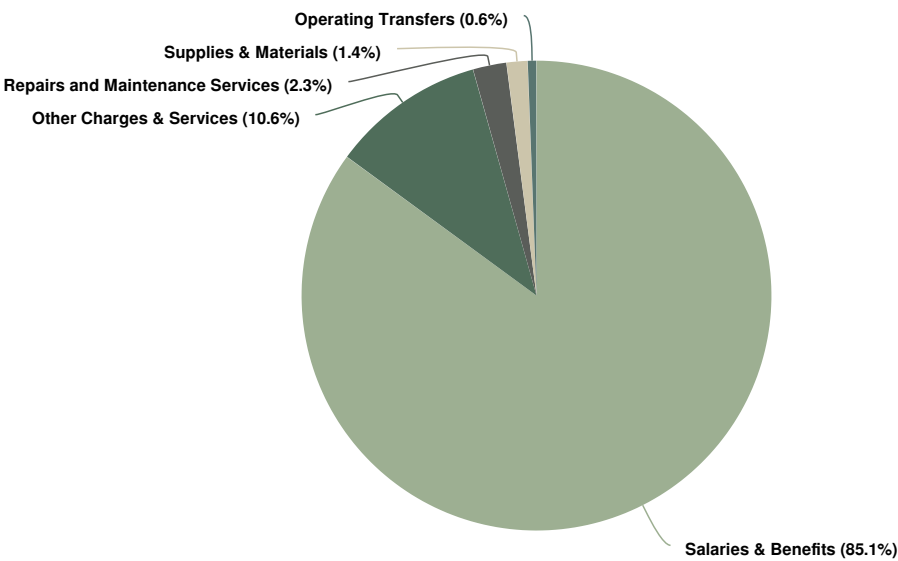
1. Provide the customer with required inspections within 24 hours of request.
2. Ensure that all Department employee training needs are met to address certification, safety and skill requirements.
3. Facilitate and conduct responsive review of all plans to ensure compliance with City codes and ordinances.
4. Provide staff assistance to the Planning and Zoning Commission (and its committees), Park Board, and Board of Adjustments.
5. Seek to improve employee retention through improved mentoring, training, additional certifications, and good performance recognition.
6. Provide close inspection of major capital projects under construction.

Performance Measures

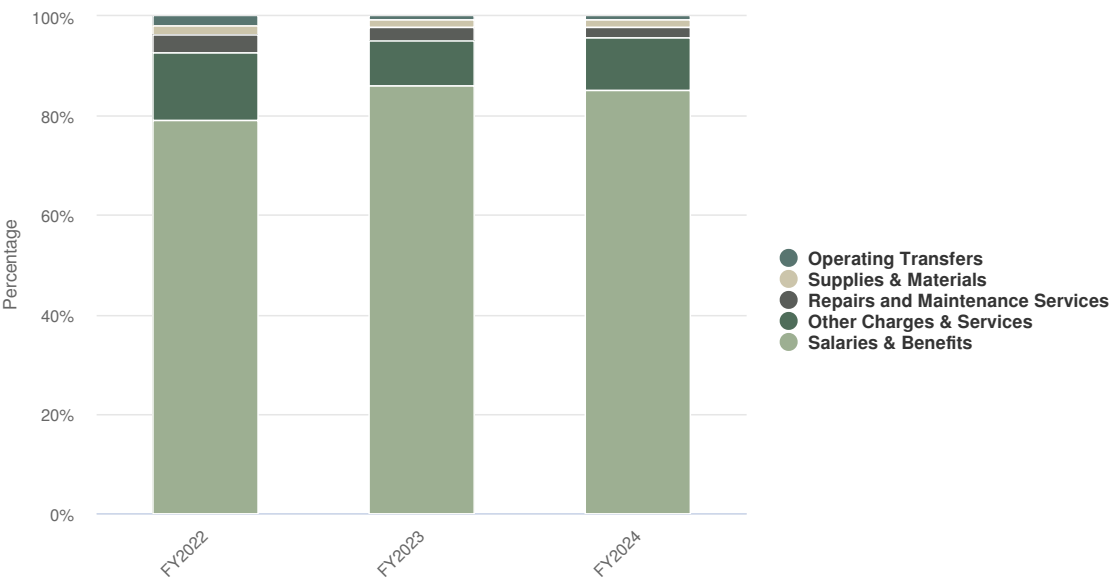
	Measures	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimated	2023-2024 Budget
1	Building Permits Issued				
2	- Residential Construction - New	275	300	300	300
3	- Residential Construction - Alterations	525	525	500	525
4	- Other Construction - New	20	20	20	20
5	- Other Construction - Alterations	75	75	75	75
6	Building Plans Reviewed	1,000	1,000	950	1,000
7	Construction Inspections Performed	2,300	2,500	2,400	2,500
8	Percent of Inspections Performed Same Day Requested	99%	99%	99%	99%
9	Plats Reviewed	25	25	24	30
10	Zoning cases reviewed	5	5	6	5
11	Planned district applications reviewed	20	20	20	20
12	Value of street/drainage/utility improvements (millions \$)	\$12.00	\$15.00	\$12.00	\$15.00

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Salaries & Benefits						
Salaries & Wages						



Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
SAL/OFFICE/CLERICAL	\$17,390	\$18,728	\$18,728	\$18,916	\$20,452	9.2%
SAL/TECHNICAL	\$78,749	\$119,088	\$119,088	\$122,600	\$127,698	7.2%
SAL/MANAGEMENT/SUPERVISION	\$111,972	\$119,328	\$119,328	\$119,495	\$129,116	8.2%
SAL/TEMPORARY/SEASONAL	\$0	\$12,000	\$12,000	\$0	\$12,000	0%
SAL/OVERTIME	\$291	\$500	\$500	\$943	\$500	0%
Total Salaries & Wages:	\$208,402	\$269,644	\$269,644	\$261,954	\$289,766	7.5%
Employee Benefits						
EMPLOYEE INSURANCE	\$35,071	\$49,805	\$49,805	\$44,365	\$48,221	-3.2%
FICA/MEDICARE	\$3,290	\$4,749	\$4,749	\$3,989	\$5,044	6.2%
RETIREMENT	\$40,228	\$46,465	\$46,465	\$48,379	\$51,397	10.6%
WORKERS' COMPENSATION	\$623	\$701	\$701	\$696	\$757	8%
CAR ALLOWANCE	\$7,200	\$7,200	\$7,200	\$7,290	\$7,200	0%
UNIFORM SERVICE	\$2,869	\$2,800	\$2,800	\$3,372	\$2,800	0%
RETENTION/INCENTIVE PAY	\$5,768	\$6,551	\$6,551	\$6,237	\$6,788	3.6%
Total Employee Benefits:	\$95,049	\$118,271	\$118,271	\$114,328	\$122,207	3.3%
Total Salaries & Benefits:	\$303,452	\$387,915	\$387,915	\$376,283	\$411,973	6.2%
Other Charges & Services						
Professional & Technical Services						
PROF FEES - ENG / ARCH / MISC	\$25,179	\$15,000	\$25,000	\$27,435	\$25,000	66.7%
RECORD FILING FEES	\$673	\$800	\$800	\$416	\$800	0%
Total Professional & Technical Services:	\$25,852	\$15,800	\$25,800	\$27,851	\$25,800	63.3%
Other Professional						
SCHOOLS/CONFERENCES	\$12,063	\$10,000	\$10,000	\$16,398	\$10,000	0%
EMPLOYMENT SCREENING	\$87	\$150	\$150	\$0	\$150	0%
BANK SERVICE CHARGES	\$3,346	\$3,500	\$3,500	\$3,918	\$3,500	0%
Total Other Professional:	\$15,496	\$13,650	\$13,650	\$20,316	\$13,650	0%
Rentals						
OFFICE EQUIPMENT RENTAL	\$3,311	\$3,500	\$3,500	\$3,822	\$3,500	0%
Total Rentals:	\$3,311	\$3,500	\$3,500	\$3,822	\$3,500	0%
Insurance						
PROPERTY/LIABILITY	\$3,090	\$3,431	\$3,431	\$2,818	\$3,241	-5.5%
Total Insurance:	\$3,090	\$3,431	\$3,431	\$2,818	\$3,241	-5.5%
Other Services						
COMMUNICATIONS	\$0	\$0	\$0	\$1,243	\$1,000	N/A
NEWSPAPER NOTICES	\$246	\$750	\$750	\$0	\$0	-100%
PRINTING	\$93	\$1,000	\$1,000	\$1,133	\$1,000	0%
Total Other Services:	\$339	\$1,750	\$1,750	\$2,376	\$2,000	14.3%

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Books and Periodicals						
SUBSCRIPTIONS/MEMBERSHIPS	\$4,258	\$3,000	\$3,000	\$1,103	\$3,000	0%
Total Books and Periodicals:	\$4,258	\$3,000	\$3,000	\$1,103	\$3,000	0%
Total Other Charges & Services:	\$52,346	\$41,131	\$51,131	\$58,286	\$51,191	24.5%
Repairs and Maintenance Services						
Repair & Maintenance Services						
MOTOR VEHICLES REP/MAINT.	\$1,117	\$1,200	\$1,200	\$389	\$1,200	0%
OFFICE EQUIPMENT REP/MAINT.	\$12,785	\$10,000	\$10,000	\$4,513	\$10,000	0%
Total Repair & Maintenance Services:	\$13,902	\$11,200	\$11,200	\$4,903	\$11,200	0%
Total Repairs and Maintenance Services:	\$13,902	\$11,200	\$11,200	\$4,903	\$11,200	0%
Supplies & Materials						
General Supplies						
OFFICE SUPPLIES	\$1,947	\$2,000	\$2,000	\$1,002	\$2,000	0%
COMPUTER SUPPLIES	\$1,757	\$1,500	\$1,500	\$497	\$1,500	0%
POSTAGE	\$705	\$500	\$500	\$995	\$500	0%
MOTOR VEHICLE SUPPLIES	\$887	\$2,000	\$2,000	\$2,537	\$2,000	0%
Total General Supplies:	\$5,296	\$6,000	\$6,000	\$5,031	\$6,000	0%
Food						
FOOD/MEMORIALS	\$1,147	\$1,000	\$1,000	\$1,750	\$1,000	0%
Total Food:	\$1,147	\$1,000	\$1,000	\$1,750	\$1,000	0%
Total Supplies & Materials:	\$6,444	\$7,000	\$7,000	\$6,781	\$7,000	0%
Operating Transfers						
Transfers						
TRANSFER/EQUIP REPLACEMENT	\$7,400	\$2,900	\$2,900	\$2,900	\$2,900	0%
Total Transfers:	\$7,400	\$2,900	\$2,900	\$2,900	\$2,900	0%
Total Operating Transfers:	\$7,400	\$2,900	\$2,900	\$2,900	\$2,900	0%
Total Expense Objects:	\$383,543	\$450,146	\$460,146	\$449,153	\$484,264	7.6%

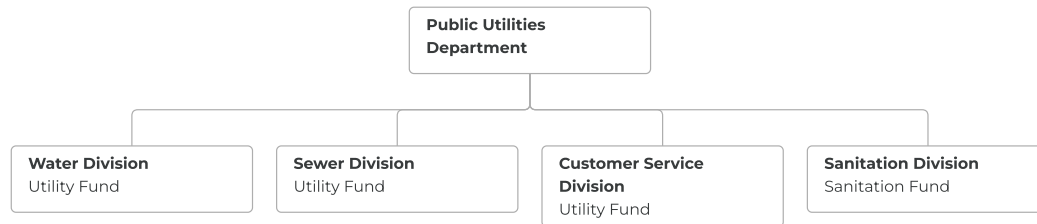
Major Budget Changes

No major changes are budgeted.

Public Utilities

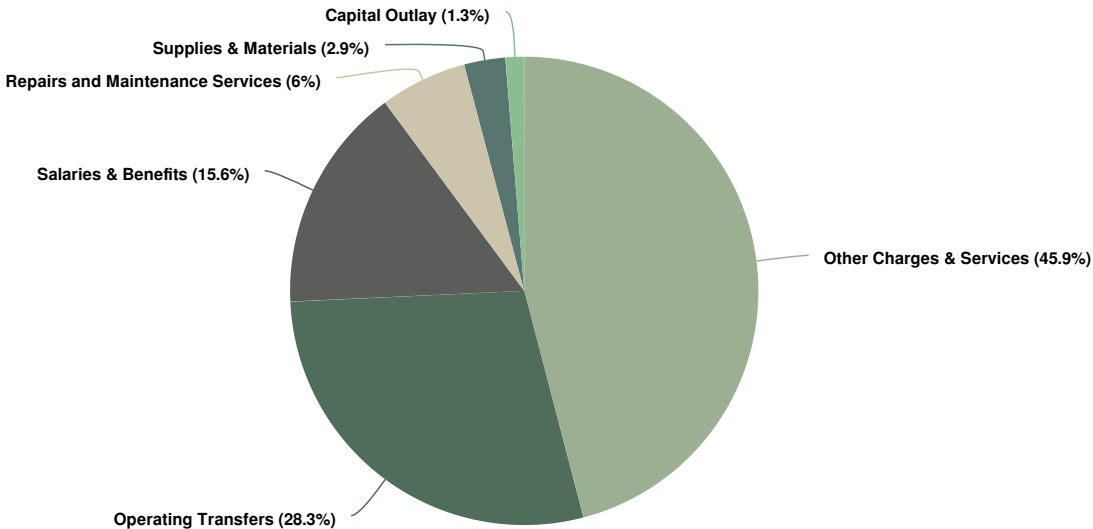
The Public Utilities Departments accounts for Water, Sewer, Customer and Sanitation services rendered to citizens and is part of the Utility Fund and Sanitation fund as noted in the organizational chart below.

Organizational Chart

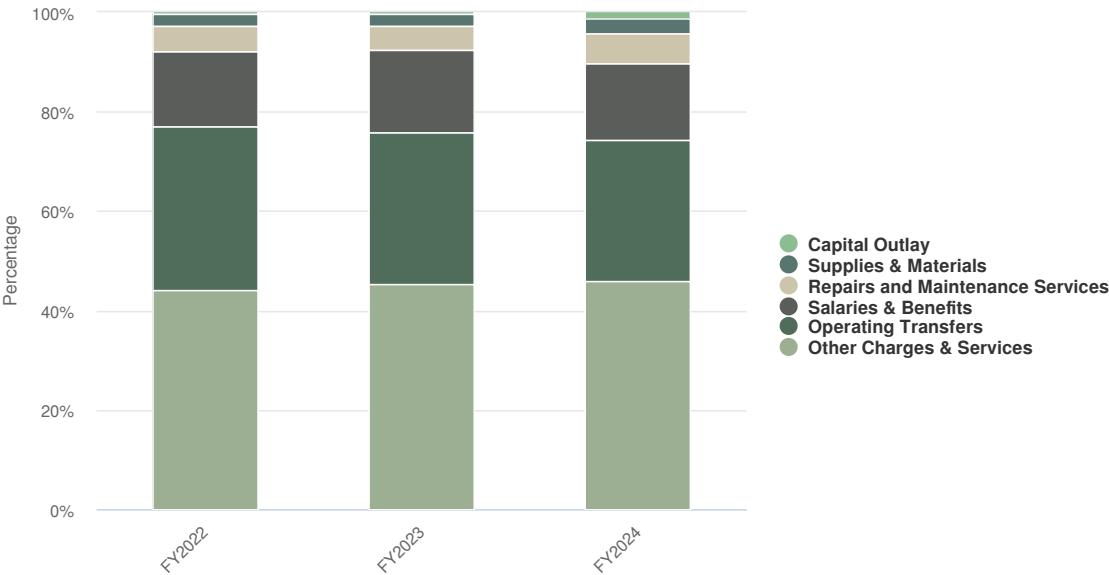


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Water Services

The Water Division processes and distributes potable water from six deep wells. The water supply is supplemented with treated surface water from the City of Waco and Bluebonnet Water Supply Corp. Water is treated and distributed in accordance with rules established by the Texas Commission on Environmental Quality. The City has the capacity to produce 4.09 million gallons per day from City wells and has 7.580 million gallons ground storage capacity. Wholesale supplemental water is contracted for at a minimum take based upon an average of the City's usage over the last three years. This Division is responsible for maintenance and repair of water lines, meters, valves, taps, fire hydrants, wells, pumps, controls, pressure tanks, storage tanks, generators, plant sites, and power equipment such as trucks and back-hoes. The Division responds to water leaks on a 24-hour, 7 day a week basis and ensures water quality to over 4,100 customers.

Goals and Objectives for 2023-2024

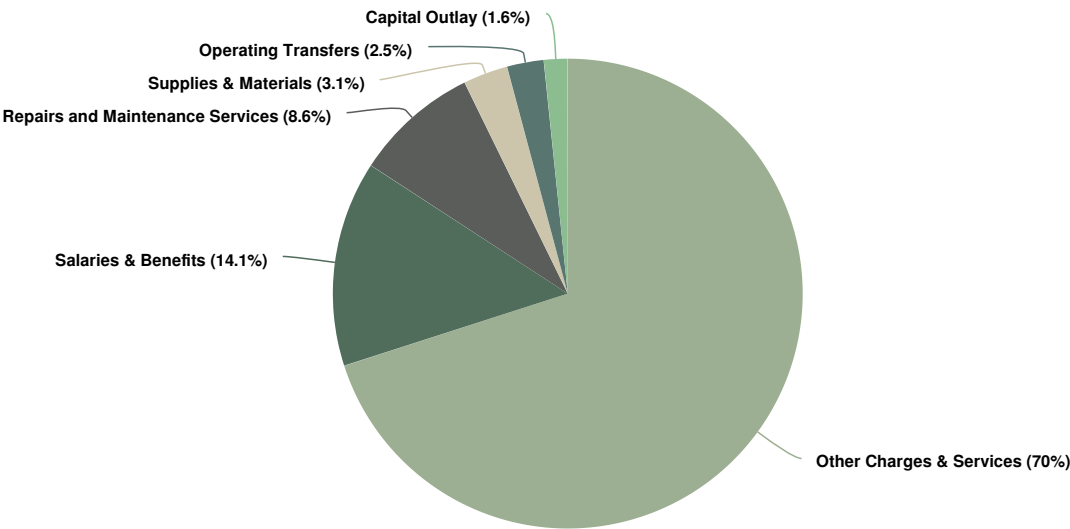
1. On a daily basis, monitor wells, distribution pressure and chlorine level above 2ppm.
2. Perform bacteriological sampling of water on a monthly basis.
3. Improve pressure plane management through additional valves, training and new Waco water connections.
4. Upgrade all employees to the highest certification possible for this department.
5. Answer all service requests the same day by a phone call, letter, or personal visit.
6. Replace broken valves.
7. Upgrade equipment at well sites.
8. Become more proficient in repairing mains.
9. Upgrading some of the well houses.

Performance Measures

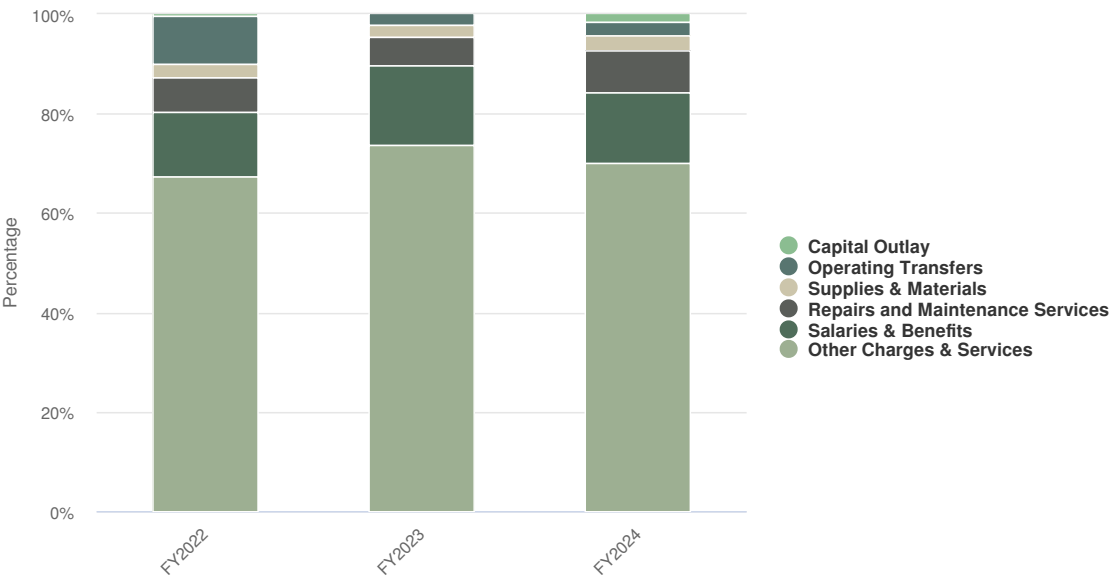
	Measures	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimated	2023-2024 Budget
1	Leaks Repaired				
2	- Services	250	250	250	250
3	- Main lines	450	450	450	450
4	Water samples taken	300	300	300	300
5	Well inspections	2,190	2,190	2,190	2,190
6	Meter exchanges	175	175	175	175

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Salaries & Benefits						
Salaries & Wages						



Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
SAL/SERVICE/MAINTENANCE	\$127,111	\$134,076	\$134,076	\$130,231	\$141,589	5.6%
SAL/OFFICE/CLERICAL	\$49,593	\$18,728	\$18,728	\$18,916	\$20,452	9.2%
SAL/TECHNICAL	\$47,951	\$53,172	\$53,172	\$56,433	\$58,042	9.2%
SAL/MANAGEMENT/SUPERVISION	\$89,524	\$94,774	\$94,774	\$93,667	\$98,227	3.6%
SAL/OVERTIME	\$14,574	\$15,000	\$15,000	\$21,391	\$15,000	0%
Total Salaries & Wages:	\$328,753	\$315,750	\$315,750	\$320,639	\$333,310	5.6%
Employee Benefits						
EMPLOYEE INSURANCE	\$60,132	\$73,097	\$73,097	\$36,214	\$69,614	-4.8%
FICA/MEDICARE	\$5,073	\$4,702	\$4,702	\$4,770	\$4,963	5.6%
RETIREMENT	\$62,033	\$57,879	\$57,879	\$57,866	\$61,827	6.8%
WORKERS' COMPENSATION	\$3,654	\$5,631	\$5,631	\$5,759	\$6,045	7.4%
UNIFORM SERVICE	\$2,720	\$3,500	\$3,500	\$3,718	\$3,500	0%
IMMUNIZATIONS	\$0	\$250	\$250	\$0	\$250	0%
RETENTION/INCENTIVE PAY	\$9,530	\$8,501	\$8,501	\$8,402	\$8,986	5.7%
Total Employee Benefits:	\$143,142	\$153,560	\$153,560	\$116,730	\$155,185	1.1%
Total Salaries & Benefits:	\$471,895	\$469,310	\$469,310	\$437,369	\$488,495	4.1%
Other Charges & Services						
Professional & Technical Services						
LEGAL FEES	\$0	\$2,500	\$2,500	\$0	\$2,500	0%
PROF FEES - ENG / ARCH / MISC	\$0	\$5,000	\$5,000	\$0	\$5,000	0%
SERVICE CHARGES - GF	\$100,469	\$110,751	\$110,751	\$110,751	\$126,582	14.3%
Total Professional & Technical Services:	\$100,469	\$118,251	\$118,251	\$110,751	\$134,082	13.4%
Other Professional						
SCHOOLS/CONFERENCES	\$5,005	\$5,000	\$5,000	\$2,648	\$5,000	0%
EMPLOYMENT SCREENING	\$68	\$500	\$500	\$180	\$500	0%
Total Other Professional:	\$5,073	\$5,500	\$5,500	\$2,828	\$5,500	0%
Utility Services						
WATER PURCHASE CHARGES	\$2,009,669	\$1,600,000	\$1,600,000	\$1,901,046	\$1,760,000	10%
WATER SYSTEM FEE	\$15,799	\$25,000	\$25,000	\$10,580	\$25,000	0%
GROUNDWATER SYSTEM FEE	\$17,837	\$20,000	\$20,000	\$20,514	\$20,000	0%
Total Utility Services:	\$2,043,305	\$1,645,000	\$1,645,000	\$1,932,140	\$1,805,000	9.7%
Rentals						
MACHINERY/EQUIP RENTAL	\$245	\$3,000	\$3,000	\$0	\$3,000	0%
Total Rentals:	\$245	\$3,000	\$3,000	\$0	\$3,000	0%
Insurance						
PROPERTY/LIABILITY	\$48,826	\$54,197	\$54,197	\$54,414	\$62,576	15.5%
Total Insurance:	\$48,826	\$54,197	\$54,197	\$54,414	\$62,576	15.5%

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Other Services						
COMMUNICATIONS	\$5,689	\$6,000	\$6,000	\$5,631	\$6,000	0%
NEWSPAPER NOTICES	\$0	\$1,000	\$1,000	\$0	\$0	-100%
PRINTING	\$0	\$500	\$500	\$0	\$500	0%
Total Other Services:	\$5,689	\$7,500	\$7,500	\$5,631	\$6,500	-13.3%
Energy Supplies						
ELECTRIC SERVICE	\$262,252	\$300,000	\$300,000	\$318,123	\$300,000	0%
Total Energy Supplies:	\$262,252	\$300,000	\$300,000	\$318,123	\$300,000	0%
Books and Periodicals						
SUBSCRIPTIONS/MEMBERSHIPS	\$1,176	\$1,500	\$1,500	\$1,769	\$1,500	0%
Total Books and Periodicals:	\$1,176	\$1,500	\$1,500	\$1,769	\$1,500	0%
Other Expenditures						
CONTINGENCY	\$0	\$50,000	\$50,000	\$0	\$100,000	100%
Total Other Expenditures:	\$0	\$50,000	\$50,000	\$0	\$100,000	100%
Total Other Charges & Services:	\$2,467,034	\$2,184,948	\$2,184,948	\$2,425,655	\$2,418,158	10.7%
Repairs and Maintenance Services						
Repair & Maintenance Services						
MOTOR VEHICLES REP/MAINT.	\$8,420	\$10,000	\$10,000	\$13,465	\$10,000	0%
OFFICE EQUIPMENT REP/MAINT.	\$0	\$600	\$600	\$247	\$600	0%
HEAVY EQUIPMENT REP/MAINT.	\$12,872	\$18,500	\$18,500	\$8,793	\$18,500	0%
PUMPS & EQUIPMENT REP/MAINT.	\$117,542	\$50,000	\$50,000	\$367,872	\$155,000	210%
MAINLINES REP/MAINT.	\$69,873	\$55,000	\$55,000	\$98,553	\$75,000	36.4%
STORAGE TANKS REP/MAINT.	\$0	\$5,000	\$5,000	\$0	\$5,000	0%
METERS REP/MAINT.	\$36,060	\$22,000	\$22,000	\$31,233	\$22,000	0%
FIRE HYDRANTS REP/MAINT.	\$4,665	\$10,000	\$10,000	\$6,399	\$10,000	0%
Total Repair & Maintenance Services:	\$249,431	\$171,100	\$171,100	\$526,562	\$296,100	73.1%
Total Repairs and Maintenance Services:	\$249,431	\$171,100	\$171,100	\$526,562	\$296,100	73.1%
Supplies & Materials						
General Supplies						
OFFICE SUPPLIES	\$9	\$300	\$300	\$85	\$300	0%
COMPUTER SUPPLIES	\$0	\$1,000	\$1,000	\$0	\$1,000	0%
POSTAGE	\$38	\$500	\$500	\$24	\$500	0%
MOTOR VEHICLE SUPPLIES	\$30,837	\$30,000	\$30,000	\$26,853	\$30,000	0%
MINOR TOOLS	\$3,183	\$4,000	\$4,000	\$4,960	\$4,000	0%
CHEMICALS	\$65,131	\$36,000	\$36,000	\$91,327	\$70,000	94.4%
Total General Supplies:	\$99,198	\$71,800	\$71,800	\$123,249	\$105,800	47.4%

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Food						
FOOD/MEMORIALS	\$423	\$400	\$400	\$520	\$400	0%
Total Food:	\$423	\$400	\$400	\$520	\$400	0%
Total Supplies & Materials:	\$99,621	\$72,200	\$72,200	\$123,769	\$106,200	47.1%
Capital Outlay						
Capital Outlay - Property						
WATER MAINLINES	\$0	\$0	\$0	\$825	\$0	0%
MACHINERY & EQUIPMENT	\$5,733	\$2,100	\$2,100	\$1,960	\$56,100	2,571.4%
Total Capital Outlay - Property:	\$5,733	\$2,100	\$2,100	\$2,785	\$56,100	2,571.4%
Total Capital Outlay:	\$5,733	\$2,100	\$2,100	\$2,785	\$56,100	2,571.4%
Operating Transfers						
Transfers						
TRANSFER/EQUIP REPLACEMENT	\$63,000	\$59,100	\$59,100	\$59,100	\$87,300	47.7%
TRANSFER/CAPITAL PROJECTS	\$300,000	\$0	\$0	\$0	\$0	0%
Total Transfers:	\$363,000	\$59,100	\$59,100	\$59,100	\$87,300	47.7%
Total Operating Transfers:	\$363,000	\$59,100	\$59,100	\$59,100	\$87,300	47.7%
Total Expense Objects:	\$3,656,715	\$2,958,758	\$2,958,758	\$3,575,240	\$3,452,353	16.7%

Major Budget Changes

No major changes are budgeted.

Sewer Services

The Sewer Division maintains the City's sewer collection system, ten lift stations, and an outfall line that transports effluent to the Regional Wastewater Treatment Plant. The lift stations are closely monitored at least once each day, functionally checking both high-volume pumps. Any restriction of sewer lines requires cleaning with a high pressure rodder. Persistent blockage requires line excavation. The collection system is monitored each day to prevent spillage of wastewater, and additional inspections are made after heavy rains to identify any overflow of manholes. Infiltration points are identified and repaired. The Division responds 24 hours a day, 7 days a week to repair lines and/or lift stations.

Goals and Objectives for 2023-2024

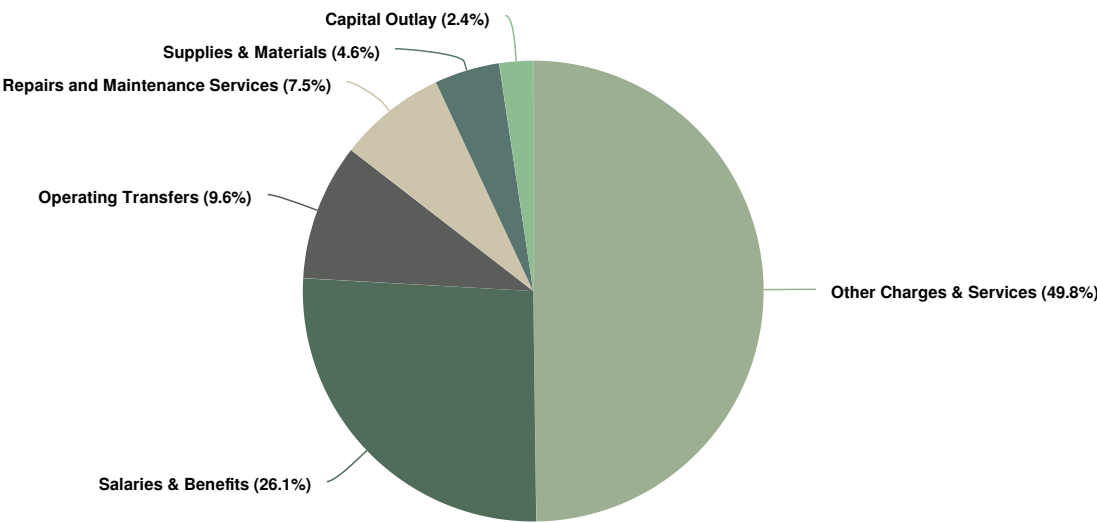
1. Respond to emergency blockage situations in less than one hour.
2. Answer all requests for service the day received with a phone call, letter or personal visit.
3. Upgrade certification for all employees to the highest certification possible for this department.
4. Perform lift station preventive maintenance on an ongoing basis.
5. Train all employees in the department on the use of the sewer vactor truck

Performance Measures

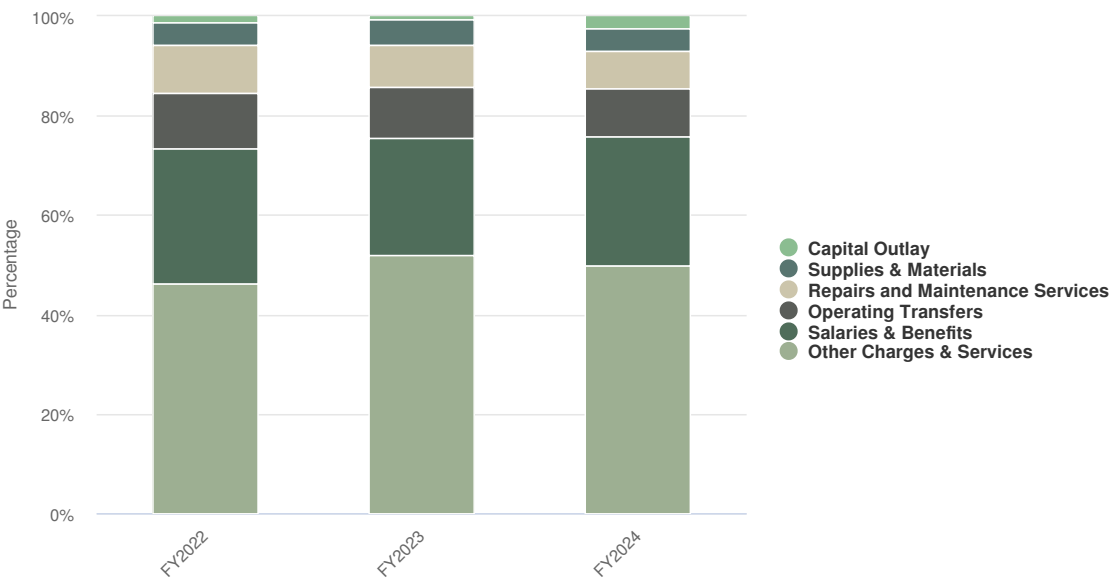
	Measures	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimated	2023-2024 Budget
1	Feet of line rodde	15,000	15,000	14,000	15,000
2	Sewer stoppages removed	200	200	180	200
3	Major trunkline repairs	15	15	10	15
4	Miles of sewer line maintained	80	80	80	80
5	Lift stations maintained	10	10	10	10
6	Lift station inspections	2,340	2340	3,650	3,650

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Salaries & Benefits						
Salaries & Wages						



Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
SAL/SERVICE/MAINTENANCE	\$76,869	\$81,856	\$81,856	\$83,272	\$123,491	50.9%
SAL/OFFICE/CLERICAL	\$8,695	\$9,364	\$9,364	\$9,458	\$10,226	9.2%
SAL/TECHNICAL	\$50,383	\$54,272	\$54,272	\$56,934	\$58,671	8.1%
SAL/MANAGEMENT/SUPERVISION	\$61,128	\$65,517	\$65,517	\$65,101	\$68,888	5.1%
SAL/OVERTIME	\$7,018	\$10,000	\$10,000	\$5,704	\$10,000	0%
Total Salaries & Wages:	\$204,093	\$221,009	\$221,009	\$220,468	\$271,276	22.7%
Employee Benefits						
EMPLOYEE INSURANCE	\$56,817	\$53,752	\$53,752	\$53,742	\$72,339	34.6%
FICA/MEDICARE	\$3,113	\$3,280	\$3,280	\$3,268	\$3,997	21.9%
RETIREMENT	\$38,090	\$39,779	\$39,779	\$39,648	\$49,786	25.2%
WORKERS' COMPENSATION	\$3,838	\$4,245	\$4,245	\$3,474	\$5,373	26.6%
UNIFORM SERVICE	\$1,563	\$2,500	\$2,500	\$2,406	\$2,500	0%
IMMUNIZATIONS	\$0	\$50	\$50	\$0	\$50	0%
RETENTION/INCENTIVE PAY	\$4,118	\$5,169	\$5,169	\$5,159	\$4,357	-15.7%
Total Employee Benefits:	\$107,539	\$108,775	\$108,775	\$107,698	\$138,402	27.2%
Total Salaries & Benefits:	\$311,631	\$329,784	\$329,784	\$328,166	\$409,678	24.2%
Other Charges & Services						
Professional & Technical Services						
LEGAL FEES	\$0	\$2,000	\$2,000	\$0	\$2,000	0%
PROF FEES - ENG / ARCH / MISC	\$0	\$5,000	\$5,000	\$0	\$5,000	0%
SERVICE CHARGES - GF	\$33,493	\$36,921	\$36,921	\$36,921	\$42,199	14.3%
Total Professional & Technical Services:	\$33,493	\$43,921	\$43,921	\$36,921	\$49,199	12%
Other Professional						
SCHOOLS/CONFERENCES	\$4,320	\$3,500	\$3,500	\$1,734	\$4,000	14.3%
EMPLOYMENT SCREENING	\$0	\$120	\$120	\$93	\$120	0%
Total Other Professional:	\$4,320	\$3,620	\$3,620	\$1,827	\$4,120	13.8%
Utility Services						
SEWAGE TREATMENT / WMARSS	\$462,874	\$645,831	\$645,831	\$612,652	\$695,024	7.6%
Total Utility Services:	\$462,874	\$645,831	\$645,831	\$612,652	\$695,024	7.6%
Rentals						
MACHINERY/EQUIP RENTAL	\$228	\$1,000	\$1,000	\$0	\$1,000	0%
Total Rentals:	\$228	\$1,000	\$1,000	\$0	\$1,000	0%
Insurance						
PROPERTY/LIABILITY	\$10,703	\$11,746	\$11,746	\$11,981	\$13,778	17.3%
Total Insurance:	\$10,703	\$11,746	\$11,746	\$11,981	\$13,778	17.3%
Other Services						

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
COMMUNICATIONS	\$1,384	\$2,000	\$2,000	\$1,371	\$2,000	0%
NEWSPAPER NOTICES	\$0	\$500	\$500	\$0	\$500	0%
PRINTING	\$0	\$150	\$150	\$0	\$150	0%
Total Other Services:	\$1,384	\$2,650	\$2,650	\$1,371	\$2,650	0%
Energy Supplies						
ELECTRIC SERVICE	\$14,026	\$18,000	\$18,000	\$14,432	\$15,000	-16.7%
Total Energy Supplies:	\$14,026	\$18,000	\$18,000	\$14,432	\$15,000	-16.7%
Books and Periodicals						
SUBSCRIPTIONS/MEMBERSHIPS	\$573	\$1,000	\$1,000	\$848	\$1,000	0%
Total Books and Periodicals:	\$573	\$1,000	\$1,000	\$848	\$1,000	0%
Total Other Charges & Services:	\$527,601	\$727,768	\$727,768	\$680,030	\$781,771	7.4%
Repairs and Maintenance Services						
Repair & Maintenance Services						
MOTOR VEHICLES REP/MAINT.	\$5,310	\$5,000	\$5,000	\$3,313	\$5,000	0%
HEAVY EQUIPMENT REP/MAINT.	\$36,605	\$15,000	\$15,000	\$18,965	\$15,000	0%
LIFT STATIONS REP/MAINT.	\$57,654	\$43,500	\$43,500	\$25,288	\$43,500	0%
MAINLINES REP/MAINT.	\$12,119	\$55,000	\$55,000	\$25,414	\$55,000	0%
Total Repair & Maintenance Services:	\$111,688	\$118,500	\$118,500	\$72,980	\$118,500	0%
Total Repairs and Maintenance Services:	\$111,688	\$118,500	\$118,500	\$72,980	\$118,500	0%
Supplies & Materials						
General Supplies						
OFFICE SUPPLIES	\$0	\$400	\$400	\$60	\$400	0%
COMPUTER SUPPLIES	\$0	\$1,000	\$1,000	\$0	\$1,000	0%
MOTOR VEHICLE SUPPLIES	\$29,544	\$30,000	\$30,000	\$30,110	\$30,000	0%
MINOR TOOLS	\$4,120	\$3,000	\$3,000	\$3,336	\$3,000	0%
CHEMICALS	\$18,698	\$37,500	\$37,500	\$1,485	\$37,500	0%
Total General Supplies:	\$52,362	\$71,900	\$71,900	\$34,992	\$71,900	0%
Food						
FOOD/MEMORIALS	\$423	\$200	\$200	\$425	\$200	0%
Total Food:	\$423	\$200	\$200	\$425	\$200	0%
Total Supplies & Materials:	\$52,785	\$72,100	\$72,100	\$35,416	\$72,100	0%
Capital Outlay						
Capital Outlay - Property						
SEWER MAINLINES	\$0	\$0	\$0	\$1,746	\$0	0%
SEWER LIFT STATIONS	\$0	\$10,000	\$10,000	\$0	\$10,000	0%
MACHINERY & EQUIPMENT	\$12,730	\$0	\$0	\$0	\$27,000	N/A
Total Capital Outlay - Property:	\$12,730	\$10,000	\$10,000	\$1,746	\$37,000	270%

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Total Capital Outlay:	\$12,730	\$10,000	\$10,000	\$1,746	\$37,000	270%
Operating Transfers						
Transfers						
TRANSFER/EQUIP REPLACEMENT	\$128,100	\$142,900	\$142,900	\$142,900	\$150,900	5.6%
Total Transfers:	\$128,100	\$142,900	\$142,900	\$142,900	\$150,900	5.6%
Total Operating Transfers:	\$128,100	\$142,900	\$142,900	\$142,900	\$150,900	5.6%
Total Expense Objects:	\$1,144,535	\$1,401,052	\$1,401,052	\$1,261,238	\$1,569,949	12.1%

Major Budget Changes

One additional wastewater position was created and added to the Sewer Services Budget for fiscal year 2024.

Customer Services

The Customer Service Division coordinates and performs the reading of meters, maintains computer records for utility customers (in excess of 4,100 accounts), bills utility customers, records payments received from customers, handles customer requests for service, performs meter re-reads, changes dead meters and coordinates major repairs with water crews. Customer Service also provides clerical support for the Finance Division with finance, utility billing, and personnel responsibilities. Customer Service is the "first line" contact with citizens regarding utility services, and is staffed by one each - Billing Coordinator and Meter Reader and one-half of an Customer Service Clerk.

Goals and Objectives for 2023-2024

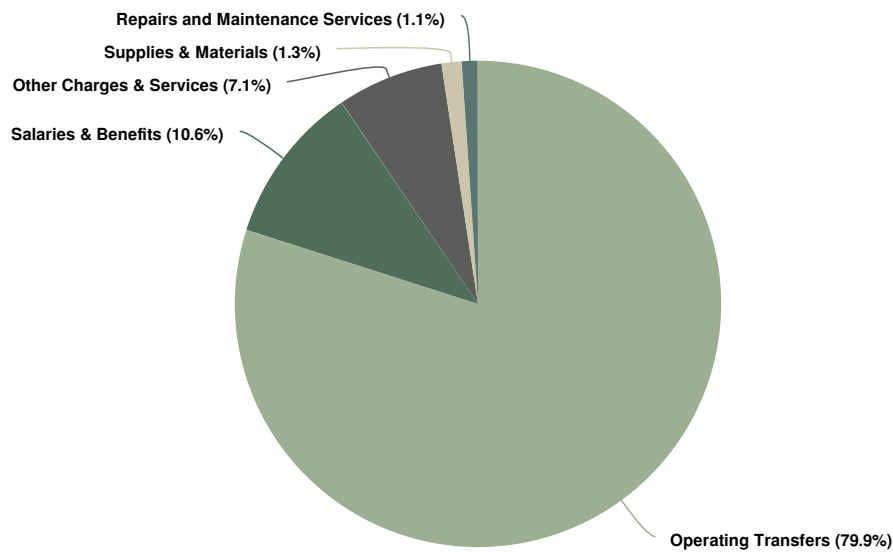
1. Maintain a "team" focus on the citizen as customer via training, work order tracking, and continuation of customer surveys.
2. Continue to develop all employees' PC abilities in Word and Excel in order to provide efficiency & computerize manual duties.
3. Complete cross training department personnel and implement periodic temporary reassignments.
4. Prepare and mail monthly billings on a timely and efficient basis while maintaining 28-31 day billing cycles.
5. Examine and present recommendations for the use of equalized payment plans.
6. Perform all meter re-reads within 24 hours of request.
7. Replace defective meters within 15 days of identification.
8. Implement a delinquency process for finalized accounts and routine write-offs.

Performance Measures

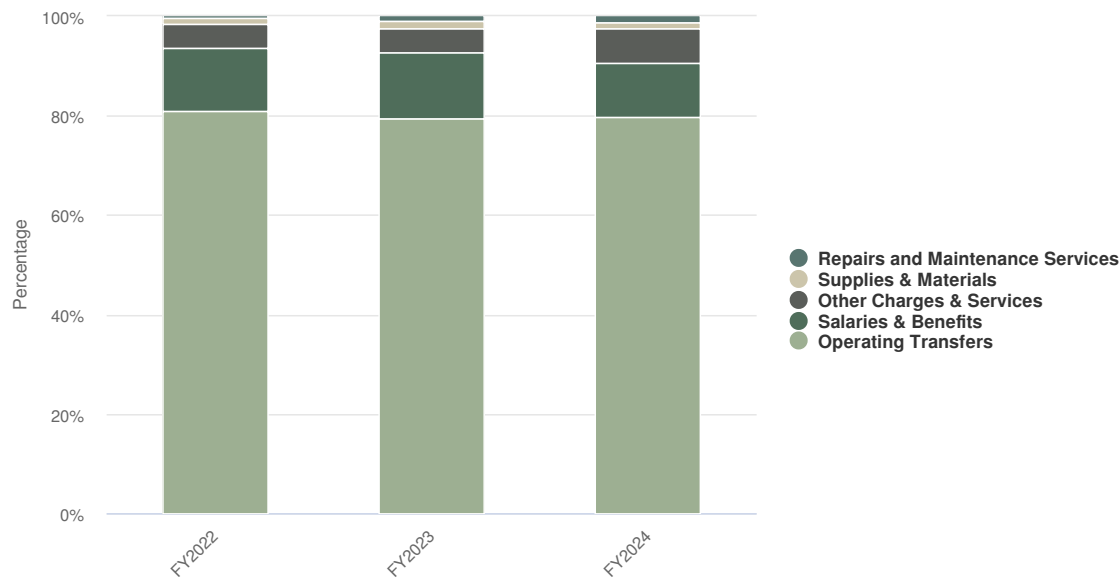
	Measures	2021-2022 Actual	2021-2023 Budget	2022-2023 Estimated	2023-2024 Budget
1	Billing				
2	Average Monthly Customer Accounts				
3	- Water	4,127	4,200	4,200	4,200
4	- Irrigation	163	175	183	185
5	- Sewer	3,887	3,900	3,933	3,950
6	- Refuse	3,957	4,000	4,000	4,000
7	Utility Bills Issued	51,480	52,000	50,474	52,000
8	Utility Payments Processed				
9	- % Mail	27.00%	27.00%	27.00%	27.00%
10	- % ACH	17.00%	17.00%	17.00%	17.00%
11	- % Other (Walk-in, Night drop, Online)	56.00%	56.00%	56.00%	56.00%
12	Late Penalties Assessed/Delinquent Notice Issued	5,639	5,700	5,484	5,500
13	Deferred Payment Contracts/Extensions Processed	10	15	3	15
14	Work Orders Processed	7,992	8,000	6,403	8,000
15	Service Applications Processed	220	250	199	250
16	Service Terminations Processed	157	200	219	200
17	Billing Adjustments	65	75	50	75
18	Sanitation Service Calls	979	1,000	675	1,000
19	Re-reads Processed	1,647	1,650	878	1,650
20	Water Sold (Millions of Gallons)	751	622	751	750
21	Garage Sale Permits Issued	100	100	93	100
22	Meter Reading				
23	Meters Read	51,480	52,000	52,764	52,000
24	Meters Repaired	31	50	23	50
25	Defective Meters Replaced	4,127	4,200	160	200

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Salaries & Benefits						
Salaries & Wages						



Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
SAL/SERVICE/MAINTENANCE	\$49,362	\$53,166	\$53,166	\$53,813	\$55,838	5%
SAL/OFFICE/CLERICAL	\$121,531	\$127,476	\$127,476	\$121,489	\$87,150	-31.6%
SAL/PROFESSIONAL	\$21,333	\$22,542	\$22,542	\$22,800	\$24,651	9.4%
SAL/OVERTIME	\$236	\$1,000	\$1,000	\$1,068	\$1,000	0%
Total Salaries & Wages:	\$192,462	\$204,184	\$204,184	\$199,171	\$168,639	-17.4%
Employee Benefits						
EMPLOYEE INSURANCE	\$44,263	\$52,336	\$52,336	\$51,830	\$35,273	-32.6%
FICA/MEDICARE	\$2,949	\$3,040	\$3,040	\$2,972	\$2,505	-17.6%
RETIREMENT	\$36,078	\$36,871	\$36,871	\$36,063	\$31,209	-15.4%
WORKERS' COMPENSATION	\$1,422	\$1,533	\$1,533	\$1,266	\$1,527	-0.4%
UNIFORM SERVICE	\$276	\$400	\$400	\$324	\$400	0%
TEAM INCENTIVES	\$900	\$1,000	\$1,000	\$830	\$0	-100%
RETENTION/INCENTIVE PAY	\$5,050	\$5,458	\$5,458	\$5,392	\$4,142	-24.1%
Total Employee Benefits:	\$90,939	\$100,638	\$100,638	\$98,676	\$75,056	-25.4%
Total Salaries & Benefits:	\$283,400	\$304,822	\$304,822	\$297,847	\$243,695	-20.1%
Other Charges & Services						
Professional & Technical Services						
SPECIAL STUDIES	\$388	\$975	\$975	\$649	\$1,000	2.6%
AUDIT SERVICES	\$9,168	\$11,900	\$11,900	\$11,900	\$12,210	2.6%
Total Professional & Technical Services:	\$9,556	\$12,875	\$12,875	\$12,549	\$13,210	2.6%
Other Professional						
SCHOOLS/CONFERENCES	\$3,226	\$1,500	\$1,500	\$79	\$2,300	53.3%
EMPLOYMENT SCREENING	\$68	\$200	\$200	\$284	\$0	-100%
BANK SERVICE CHARGES	\$80,167	\$80,000	\$80,000	\$96,258	\$126,000	57.5%
Total Other Professional:	\$83,461	\$81,700	\$81,700	\$96,620	\$128,300	57%
Insurance						
PROPERTY/LIABILITY	\$2,419	\$2,685	\$2,685	\$2,227	\$2,561	-4.6%
Total Insurance:	\$2,419	\$2,685	\$2,685	\$2,227	\$2,561	-4.6%
Other Services						
NEWSPAPER NOTICES	\$0	\$500	\$500	\$0	\$0	-100%
PRINTING	\$4,773	\$5,000	\$5,000	\$5,183	\$5,000	0%
MAIL-HANDLING	\$3,449	\$5,000	\$5,000	\$3,754	\$3,500	-30%
Total Other Services:	\$8,222	\$10,500	\$10,500	\$8,938	\$8,500	-19%
Books and Periodicals						
SUBSCRIPTIONS/MEMBERSHIPS	\$9,732	\$1,800	\$1,800	\$6,437	\$7,321	306.7%
Total Books and Periodicals:	\$9,732	\$1,800	\$1,800	\$6,437	\$7,321	306.7%

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Other Expenditures						
CONTINGENCY	\$501	\$1,000	\$1,000	\$3,500	\$3,000	200%
Total Other Expenditures:	\$501	\$1,000	\$1,000	\$3,500	\$3,000	200%
Total Other Charges & Services:	\$113,890	\$110,560	\$110,560	\$130,271	\$162,892	47.3%
Repairs and Maintenance Services						
Repair & Maintenance Services						
MOTOR VEHICLES REP/MAINT.	\$788	\$2,000	\$2,000	\$1,876	\$2,500	25%
OFFICE EQUIPMENT REP/MAINT.	\$8,735	\$22,000	\$22,000	\$19,448	\$22,000	0%
Total Repair & Maintenance Services:	\$9,523	\$24,000	\$24,000	\$21,324	\$24,500	2.1%
Total Repairs and Maintenance Services:	\$9,523	\$24,000	\$24,000	\$21,324	\$24,500	2.1%
Supplies & Materials						
General Supplies						
OFFICE SUPPLIES	\$561	\$1,000	\$1,000	\$724	\$5,000	400%
COMPUTER SUPPLIES	\$86	\$1,500	\$1,500	\$681	\$1,500	0%
POSTAGE	\$18,933	\$23,000	\$23,000	\$20,812	\$20,000	-13%
MOTOR VEHICLE SUPPLIES	\$2,329	\$4,500	\$4,500	\$2,940	\$2,500	-44.4%
MINOR TOOLS	\$833	\$1,200	\$1,200	\$973	\$1,000	-16.7%
Total General Supplies:	\$22,742	\$31,200	\$31,200	\$26,130	\$30,000	-3.8%
Food						
FOOD/MEMORIALS	-\$7	\$300	\$300	\$264	\$500	66.7%
Total Food:	-\$7	\$300	\$300	\$264	\$500	66.7%
Total Supplies & Materials:	\$22,735	\$31,500	\$31,500	\$26,394	\$30,500	-3.2%
Operating Transfers						
Transfers						
TRANSFER/EQUIP REPLACEMENT	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	0%
TRANSFER/2016 DEBT SERVICE	\$116,413	\$114,538	\$114,538	\$114,538	\$115,320	0.7%
TRANSFER/2016R DEBT SERVICE	\$379,450	\$379,600	\$379,600	\$379,600	\$379,400	-0.1%
TRANSFER/2016 DEBT SERVICE	\$171,338	\$173,563	\$173,563	\$173,563	\$172,980	-0.3%
TRANSFER/2017 DEBT SERVICE	\$556,213	\$558,163	\$558,163	\$558,163	\$556,962	-0.2%
TRANSFER/2021 DEBT SERVICE	\$609,014	\$611,644	\$611,644	\$611,644	\$607,394	-0.7%
Total Transfers:	\$1,837,228	\$1,842,308	\$1,842,308	\$1,842,308	\$1,836,856	-0.3%
Total Operating Transfers:	\$1,837,228	\$1,842,308	\$1,842,308	\$1,842,308	\$1,836,856	-0.3%
Total Expense Objects:	\$2,266,776	\$2,313,190	\$2,313,190	\$2,318,144	\$2,298,443	-0.6%

Major Budget Changes

The Customer Service Coordinator position was eliminated for the fiscal year 2024 budget. Utility Customer Service job duties were absorbed by the Deputy Court Clerk. Therefore, there is a decrease in clerical salaries budgeted above.

Sanitation Services

The Sanitation Division is responsible for the collection and disposal of solid waste within the City. This service is provided through contracts with Frontier Waste Solutions for collection through May 2027, and the City of Waco for disposal through the life of the landfill. The Finance Director (or her designated representative) is the City's contract administrator and liaison with Frontier Waste Solutions and the City of Waco. The City provides residents with twice weekly refuse collections, every other week recycling collection, and once weekly brush pick-up. In addition, household hazardous waste disposal and large item pick-ups are offered once and twice per year respectively. Commercial service is provided at individual levels as determined by individual customer needs.

Please note that the Sanitation Department was recorded within the General Fund prior to FY 2023. Therefore, there is no comparative data prior to FY 2023.

Goals and Objectives for 2023-2024

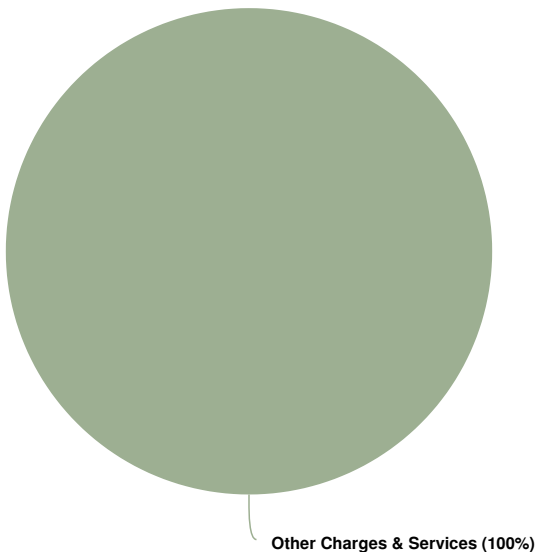
1. Improve customer satisfaction by monitoring contractor's performance and reducing the number of repeat and similar complaints.
2. Implement sixth full year of solid waste collection contract with Frontier Waste Solutions.
3. Reissue holiday pick up schedules and other educational literature prior to January 1, 2024.

Performance Measures

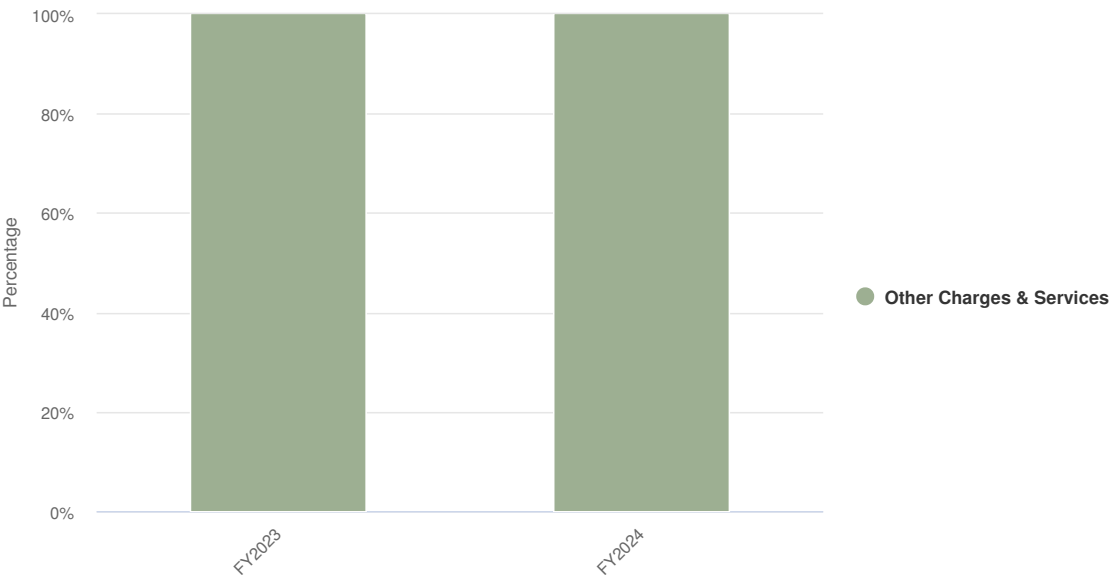
	Measures	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimated	2023-2024 Budget
1	Average # of Commercial Customers per month	256	260	250	260
2	Average # of Residential Customers per month	3,701	3,740	3,700	3,800
3	Recyclables Collected (lbs.)	820,000	820,000	820,000	820,000
4	Hazardous Waste Disposal (households served)	126	200	150	200

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Other Charges & Services					
Professional & Technical Services					



Name	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
SERVICE CHARGES - GF	\$222,580	\$222,580	\$222,580	\$254,662	14.4%
Total Professional & Technical Services:	\$222,580	\$222,580	\$222,580	\$254,662	14.4%
Cleaning Disposal Services					
DISPOSAL - LANDFILL	\$240,420	\$240,420	\$220,384	\$263,438	9.6%
COLLECTION - RESIDENTIAL	\$660,000	\$660,000	\$642,291	\$800,000	21.2%
COLLECTION - COMMERCIAL	\$430,000	\$430,000	\$395,689	\$480,000	11.6%
COLLECTION - HAZARD WASTE	\$17,000	\$17,000	\$11,945	\$15,000	-11.8%
Total Cleaning Disposal Services:	\$1,347,420	\$1,347,420	\$1,270,308	\$1,558,438	15.7%
Total Other Charges & Services:	\$1,570,000	\$1,570,000	\$1,492,888	\$1,813,100	15.5%
Total Expense Objects:	\$1,570,000	\$1,570,000	\$1,492,888	\$1,813,100	15.5%

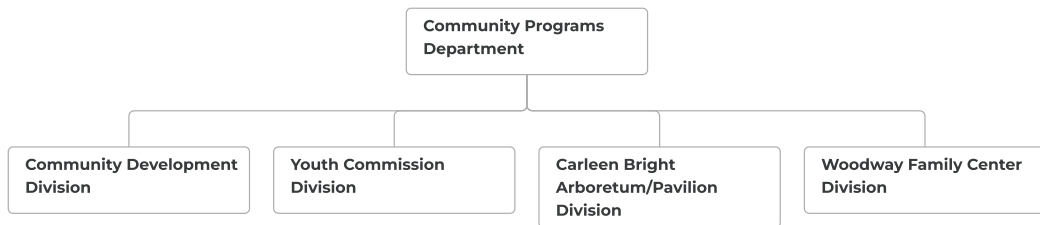
Major Budget Changes

No major changes are budgeted.

Community Programs

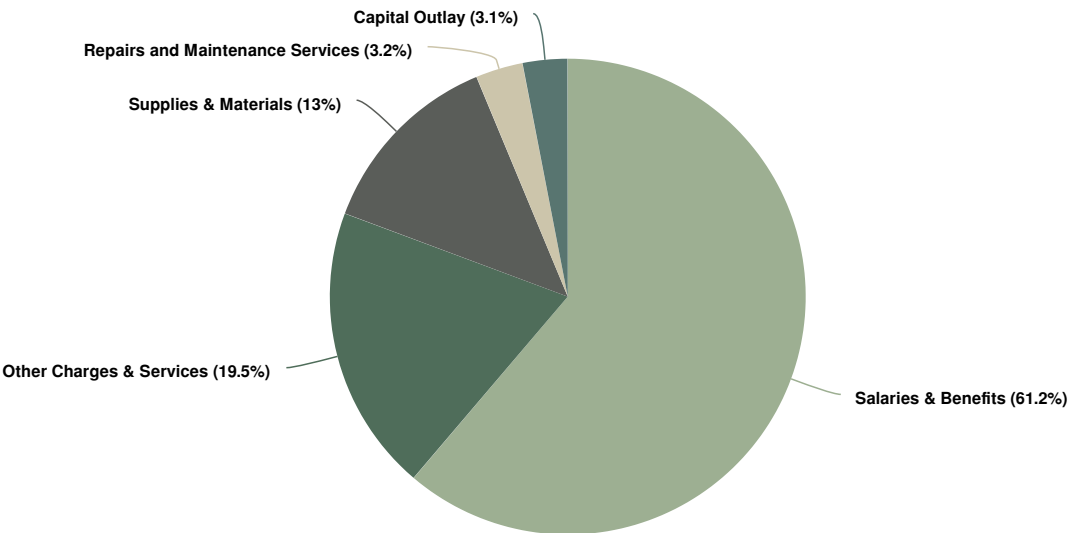
The Community Programs Department accounts for activity within Community Development, Youth Commission, Carleen Bright Arboretum, and Woodway Family Center and were all part of the General Fund through 9/30/2023. Beginning 10/01/2023, the Carleen Bright Arboretum/Pavilion operations are recorded in a separate fund. However, for organizational chart purposes, the Carleen Bright Arboretum/Pavilion are still housed within the Community Programs department.

Organizational Chart

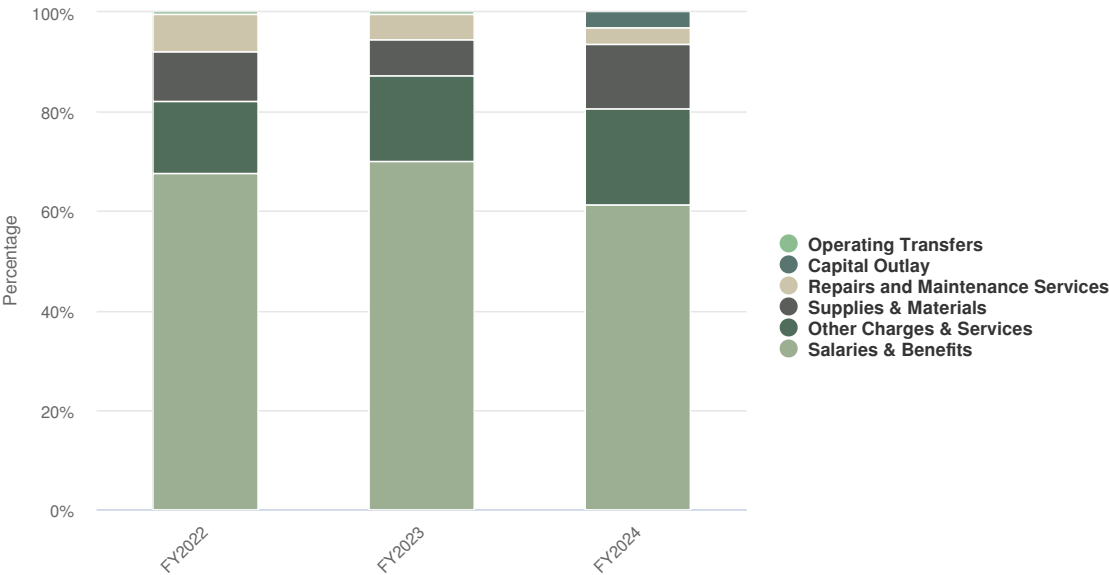


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Community Development

Community Development

The Community Development Board was dissolved in the 2003 budget year. However, staff currently is responsible for advising the City Council on residential development and neighborhood revitalization initiatives/programs. Staff works to develop and facilitate funding alternatives for neighborhood revitalization, market residential property, and promote home ownership.

Goals and Objectives for 2023-2024

Community Development

1. Establish programs that encourage home structural and landscape improvements.
2. Enhance use of neighborhood matching fund for streetscaping improvements.
3. Increase number of neighborhood matching grants awarded.

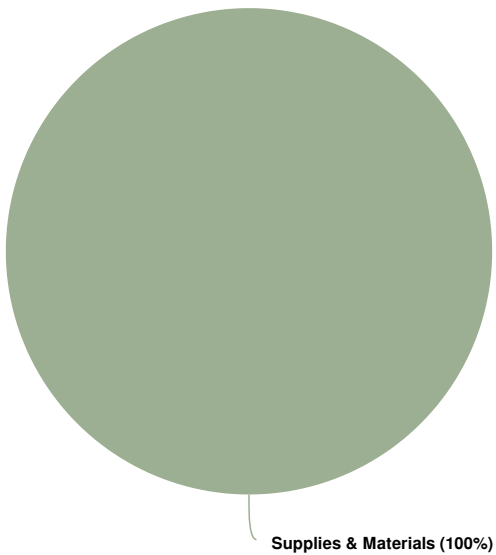
Performance Measures

Community Development

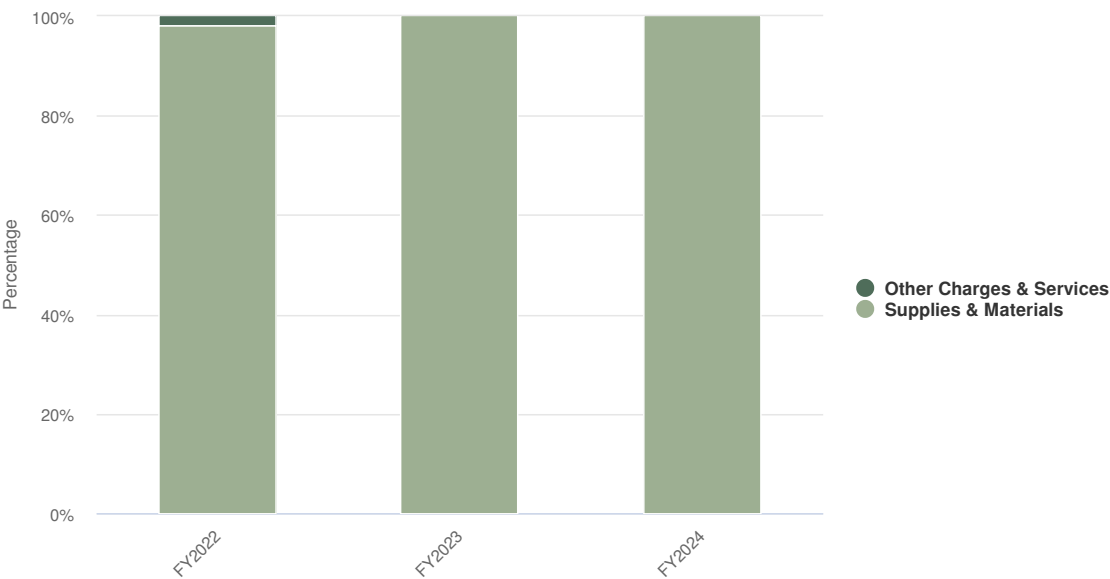
	Measures	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimated	2023-2024 Budget
1	Increase in property values (millions)	\$135.30	\$183.30	\$240.28	\$250.00
2	Number of new residential building permits issued	273	300	265	300
3	Number of residential renovation permits issued	460	525	430	50
4	(remodels, electrical, roofing, irrigation, etc.)				
5	Number of Woodway maps distributed	200	200	100	200

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Other Charges & Services						
Other Services						

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
NEWSPAPER NOTICES	\$625	\$0	\$0	\$0	\$0	0%
PRINTING	\$142	\$0	\$0	\$0	\$0	0%
Total Other Services:	\$767	\$0	\$0	\$0	\$0	0%
Total Other Charges & Services:	\$767	\$0	\$0	\$0	\$0	0%
Supplies & Materials						
General Supplies						
BOTANICAL SUPPLIES	\$2,495	\$0	\$0	\$0	\$0	0%
COMMUNITY PROGRAMS	\$41,739	\$53,675	\$53,675	\$26,717	\$60,000	11.8%
Total General Supplies:	\$44,234	\$53,675	\$53,675	\$26,717	\$60,000	11.8%
Total Supplies & Materials:	\$44,234	\$53,675	\$53,675	\$26,717	\$60,000	11.8%
Total Expense Objects:	\$45,001	\$53,675	\$53,675	\$26,717	\$60,000	11.8%

Major Budget Changes

No major changes are budgeted.

Youth Commission

This sixteen (16) member Commission, comprised of 7th-12th grade residents, serves to advise and make recommendations to the City Council on behalf of the youth of the community. They encourage, plan, and participate in drug-free and alcohol-free activities for young people.

Goals and Objectives for 2023-2024

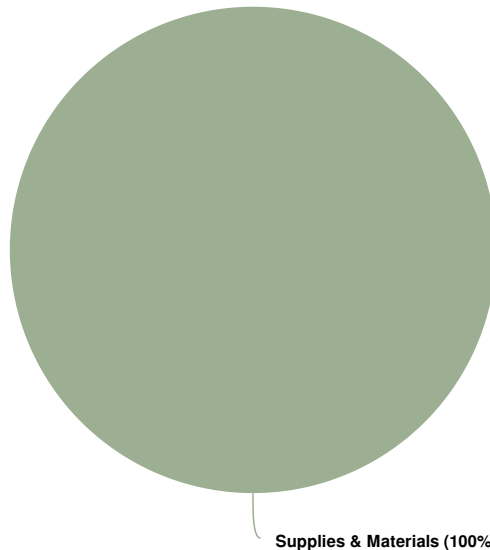
1. Provide leadership training opportunities to members.
2. Work with municipal judge to continue the teen court.
3. Actively recruit area teens to attend Youth Police Academy.
4. Perform at least six service activities for the community.
5. Work with the Woodway Foundation and area businesses to offset costs of service activities.

Performance Measures

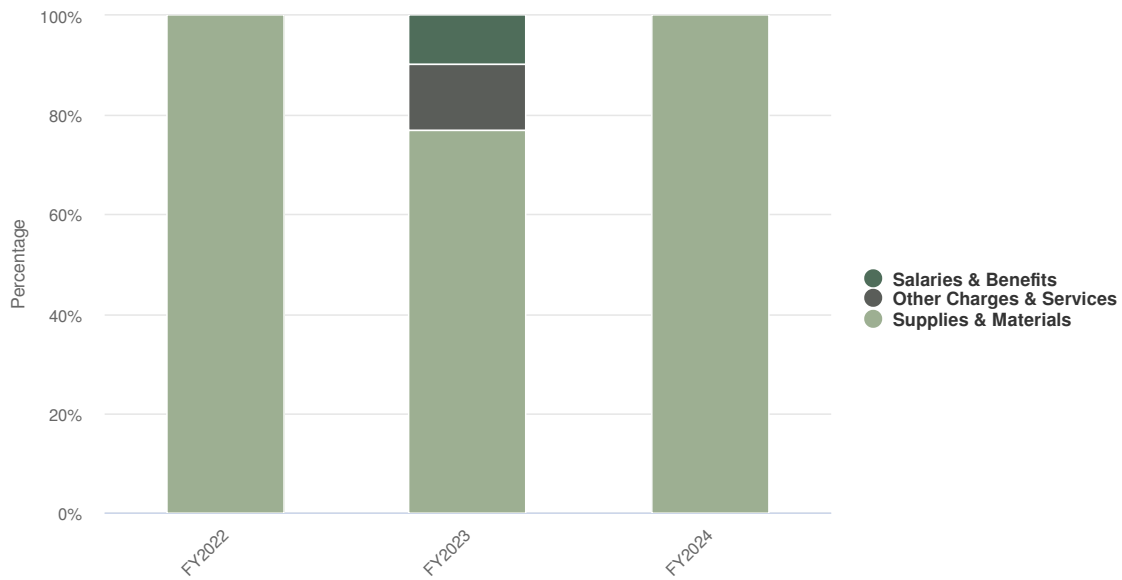
	Measures	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimated	2023-2024 Budget
1	Number of community service hours served by youth	650	650	650	650
2	Number of events sponsored/co-sponsored	10	10	10	10

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Salaries & Benefits						
Employee Benefits						
UNIFORM SERVICE	\$0	\$300	\$300	\$0	\$0	-100%
Total Employee Benefits:	\$0	\$300	\$300	\$0	\$0	-100%
Total Salaries & Benefits:	\$0	\$300	\$300	\$0	\$0	-100%
Other Charges & Services						
Other Services						
NEWSPAPER NOTICES	\$0	\$300	\$300	\$0	\$0	-100%
PRINTING	\$0	\$100	\$100	\$14	\$0	-100%
Total Other Services:	\$0	\$400	\$400	\$14	\$0	-100%
Total Other Charges & Services:	\$0	\$400	\$400	\$14	\$0	-100%
Supplies & Materials						
General Supplies						
COMMUNITY PROGRAMS	\$1,983	\$2,000	\$2,000	\$1,661	\$3,000	50%
Total General Supplies:	\$1,983	\$2,000	\$2,000	\$1,661	\$3,000	50%
Food						
FOOD/MEMORIALS	\$0	\$350	\$350	\$404	\$0	-100%
Total Food:	\$0	\$350	\$350	\$404	\$0	-100%
Total Supplies & Materials:	\$1,983	\$2,350	\$2,350	\$2,065	\$3,000	27.7%

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Total Expense Objects:	\$1,983	\$3,050	\$3,050	\$2,079	\$3,000	-1.6%

Major Budget Changes

All Youth Commission expenditures line items have been consolidated for fiscal year 2024 and budgeted within the Community Programs line item above.

Woodway Family Center

This budget unit includes operations and maintenance of the Woodway Family Center, which strives to promote a family atmosphere while providing a place for children to learn the basics of competition and fundamentals in various sports, with an emphasis on fun and sportsmanship.

Goals and Objectives for 2023-2024

1. Hire and develop a fully staffed team
2. Create a programming calendar with a variety of sports leagues, STEAM clinics, senior activities and family activities
3. Execute quality and engaging programs for the community, engaging professionals and experts to facilitate
4. Continue short-term facility maintenance and updates
5. Continuing branding roll-out with updated facility & equipment
6. Increase online presence with website and social media marketing
7. Create and solicit private event packages
8. Develop new WFC sponsorship program
9. Update current merchandise
10. Complete construction on new Woodway Family Center
11. Move WFC Operations from current facility to the new facility in November 2023
12. Under guidance from the City Council, determine the future use of the current Family Center

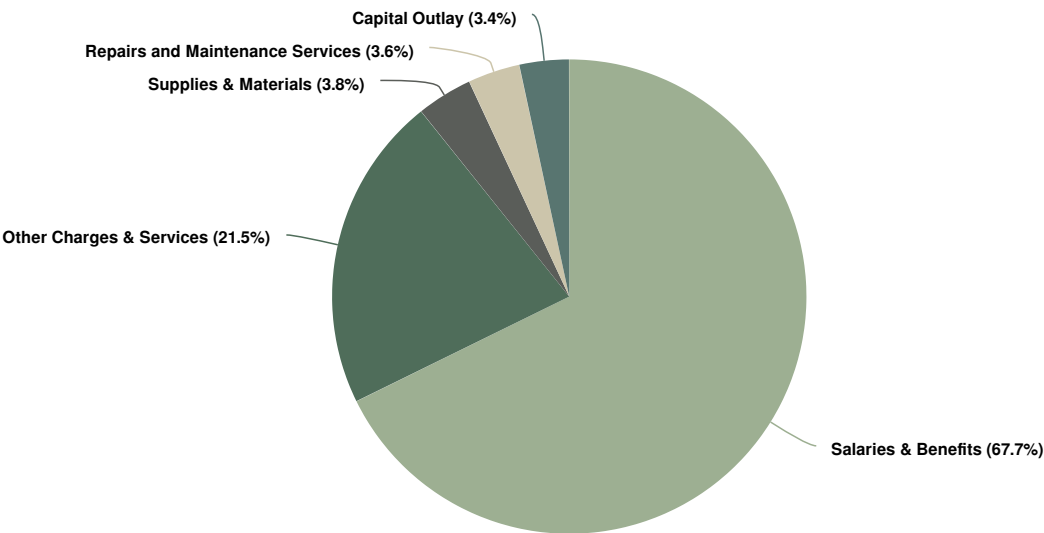
Performance Measures

	Measures	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimated	2023-2024 Budget
1	Number of participants in athletic programs	130	500	500	1,800
2	Number of team sponsorships	25	25	0	0
3	Number of center sponsorships	20	20	0	7
4	Number of paid rentals.	6	0	6	104
5	Income from program.	\$13,000	\$50,000	\$37,636	\$60,900
6	Income from team sponsorships	\$0	\$5,000	\$0	\$17,500
7	Rental income	\$600	\$0	\$600	\$10,400
8	Number of participants in senior/family*	0	0	0	3,700

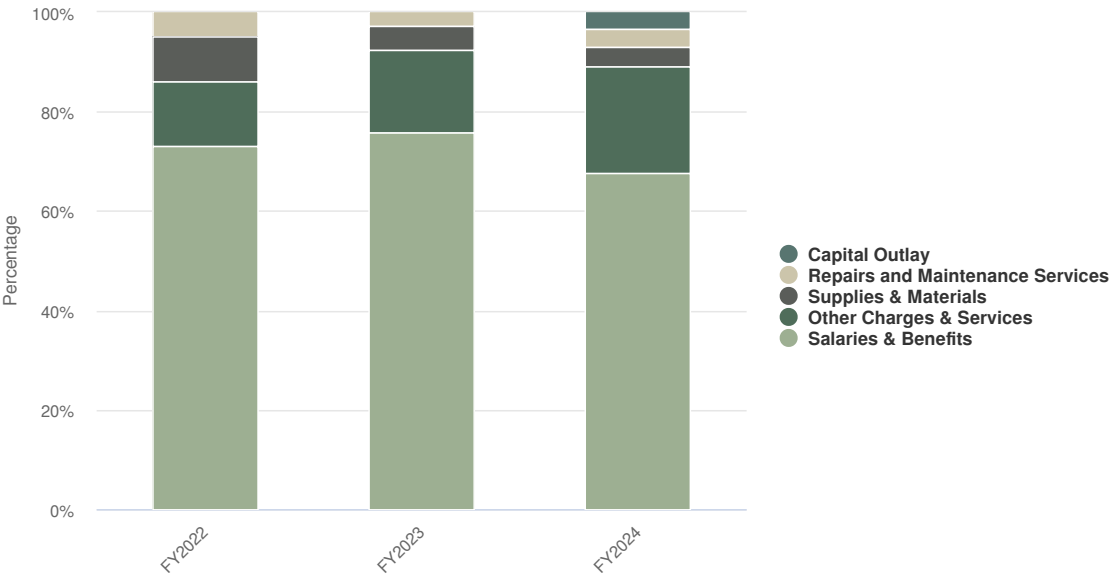
*New performance measure 10/1/2023

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Salaries & Benefits						

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Salaries & Wages						
SAL/SERVICE/MAINTENANCE	\$0	\$38,156	\$8,156	\$6,587	\$20,200	-47.1%
SAL/OFFICE/CLERICAL	\$20,876	\$79,715	\$79,715	\$84,511	\$127,509	60%
SAL/MANAGEMENT/SUPERVISION	\$98,811	\$80,936	\$80,936	\$82,237	\$88,365	9.2%
SAL/TEMPORARY/SEASONAL	\$0	\$19,078	\$4,078	\$0	\$0	-100%
SAL/OVERTIME	\$376	\$1,000	\$1,000	\$2,349	\$42,518	4,151.8%
Total Salaries & Wages:	\$120,062	\$218,885	\$173,885	\$175,684	\$278,592	27.3%
Employee Benefits						
EMPLOYEE INSURANCE	\$24,385	\$55,046	\$55,046	\$23,192	\$56,506	2.7%
FICA/MEDICARE	\$1,860	\$4,408	\$4,408	\$2,638	\$4,210	-4.5%
RETIREMENT	\$22,747	\$35,764	\$35,764	\$30,490	\$52,532	46.9%
WORKERS' COMPENSATION	\$2,234	\$3,671	\$3,671	\$2,595	\$4,351	18.5%
UNIFORM SERVICE	\$547	\$800	\$1,800	\$1,735	\$1,500	87.5%
RETENTION/INCENTIVE PAY	\$2,243	\$3,544	\$3,544	\$2,333	\$3,635	2.6%
Total Employee Benefits:	\$54,015	\$103,233	\$104,233	\$62,983	\$122,734	18.9%
Total Salaries & Benefits:	\$174,077	\$322,118	\$278,118	\$238,667	\$401,326	24.6%
Other Charges & Services						
Professional & Technical Services						
CONTRACT LABOR	\$9,375	\$26,000	\$26,000	\$24,888	\$66,667	156.4%
Total Professional & Technical Services:	\$9,375	\$26,000	\$26,000	\$24,888	\$66,667	156.4%
Other Professional						
SCHOOLS/CONFERENCES	\$240	\$5,000	\$5,000	\$4,139	\$5,000	0%
EMPLOYMENT SCREENING	\$225	\$500	\$500	\$903	\$500	0%
BANK SERVICE CHARGES	\$235	\$3,600	\$3,600	\$257	\$1,000	-72.2%
Total Other Professional:	\$700	\$9,100	\$9,100	\$5,300	\$6,500	-28.6%
Utility Services						
WATER SERVICE	\$5,586	\$8,000	\$8,000	\$10,637	\$11,000	37.5%
Total Utility Services:	\$5,586	\$8,000	\$8,000	\$10,637	\$11,000	37.5%
Insurance						
PROPERTY/LIABILITY	\$3,107	\$3,450	\$3,450	\$3,375	\$15,186	340.2%
Total Insurance:	\$3,107	\$3,450	\$3,450	\$3,375	\$15,186	340.2%
Other Services						
COMMUNICATIONS	\$0	\$2,400	\$2,400	\$138	\$2,400	0%
ADVERTISING/PROMOTIONS/MARKETING	\$5,301	\$7,000	\$7,000	\$7,298	\$7,000	0%
PRINTING	\$44	\$0	\$0	\$0	\$0	0%
Total Other Services:	\$5,345	\$9,400	\$9,400	\$7,436	\$9,400	0%

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2024 Budgeted	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Energy Supplies						
GAS SERVICE	\$2,639	\$2,000	\$2,200	\$2,264	\$1,000	-50%
ELECTRIC SERVICE	\$4,129	\$12,000	\$12,000	\$8,937	\$17,000	41.7%
Total Energy Supplies:	\$6,768	\$14,000	\$14,200	\$11,201	\$18,000	28.6%
Books and Periodicals						
SUBSCRIPTIONS/MEMBERSHIPS	\$247	\$550	\$550	\$476	\$800	45.5%
Total Books and Periodicals:	\$247	\$550	\$550	\$476	\$800	45.5%
Total Other Charges & Services:	\$31,127	\$70,500	\$70,700	\$63,311	\$127,553	80.9%
Repairs and Maintenance Services						
Repair & Maintenance Services						
OFFICE EQUIPMENT REP/MAINT.	\$0	\$0	\$0	\$0	\$475	N/A
BUILDINGS & GROUNDS REP/MAINT.	\$11,632	\$11,600	\$13,100	\$13,506	\$20,600	77.6%
Total Repair & Maintenance Services:	\$11,632	\$11,600	\$13,100	\$13,506	\$21,075	81.7%
Total Repairs and Maintenance Services:	\$11,632	\$11,600	\$13,100	\$13,506	\$21,075	81.7%
Supplies & Materials						
General Supplies						
OFFICE SUPPLIES	\$2,824	\$1,000	\$1,500	\$1,620	\$1,000	0%
COMPUTER SUPPLIES	\$801	\$0	\$0	\$0	\$1,500	N/A
POSTAGE	\$2	\$0	\$0	\$796	\$0	0%
MINOR TOOLS	\$576	\$800	\$800	\$781	\$800	0%
JANITORIAL SUPPLIES	\$2,057	\$2,000	\$3,000	\$3,896	\$2,500	25%
COMMUNITY PROGRAMS	\$14,957	\$16,500	\$19,300	\$18,833	\$16,500	0%
Total General Supplies:	\$21,217	\$20,300	\$24,600	\$25,927	\$22,300	9.9%
Food						
FOOD/MEMORIALS	\$257	\$200	\$200	\$586	\$200	0%
Total Food:	\$257	\$200	\$200	\$586	\$200	0%
Total Supplies & Materials:	\$21,474	\$20,500	\$24,800	\$26,513	\$22,500	9.8%
Capital Outlay						
Capital Outlay - Property						
FURNITURE & EQUIPMENT	\$0	\$0	\$38,000	\$3,612	\$20,000	N/A
Total Capital Outlay - Property:	\$0	\$0	\$38,000	\$3,612	\$20,000	N/A
Total Capital Outlay:	\$0	\$0	\$38,000	\$3,612	\$20,000	N/A
Total Expense Objects:	\$238,311	\$424,718	\$424,718	\$345,610	\$592,454	39.5%

Major Budget Changes

In anticipation of the new Family Center facility opening, the following line items are new to fiscal year 2024's budget: \$20,000 for furniture and equipment, \$40,000 in contract labor for programming, and \$35,000 in overtime to have a Public Safety Officer onsite during business hours.



Carleen Bright Arboretum

This budget unit includes operations and maintenance of the Arboretum, including Whitehall Tourist and Community Center and The Pavilion event center. Development and promotion of the Carleen Bright Arboretum serves to promote tourism, improve environmental awareness and bring quality of life and value to the Woodway community.

Please note Carleen Bright Arboretum department information is duplicated within the Digital Budget Book due to the moving operations from the General Fund to its own separate fund beginning in fiscal year 2024. See CBA/Pavilion department for more information.

Goals and Objectives for 2023-2024

None-see CBA/Pavilion department

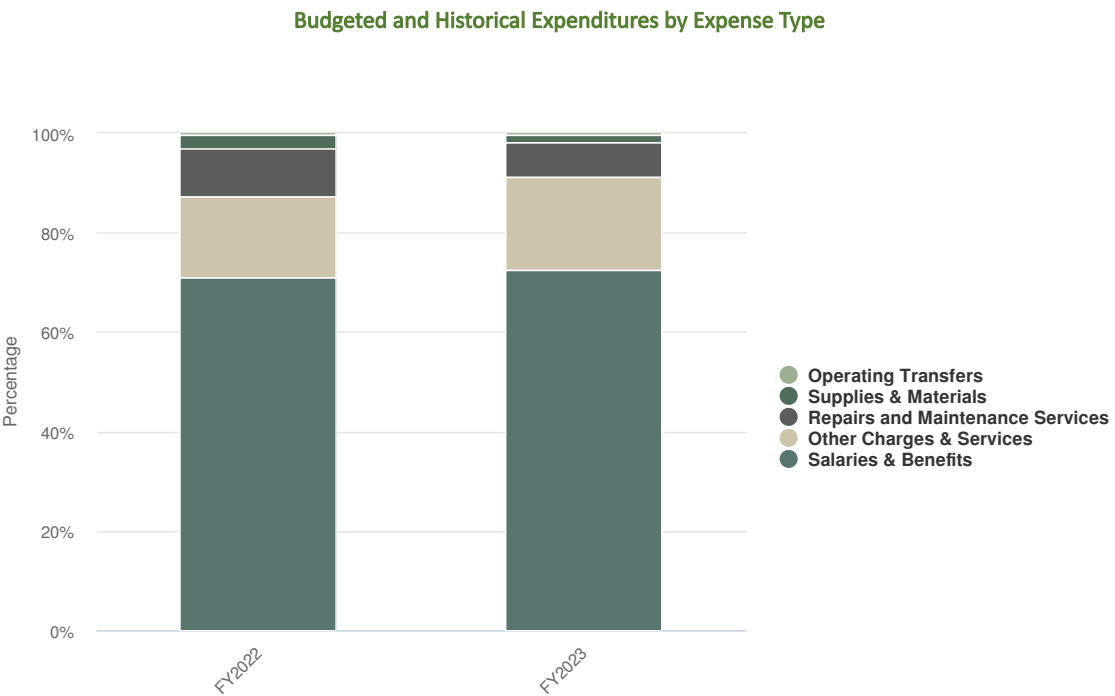
Performance Measures

	Measures	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimated	2023-2024 Budget
1	Number of paid rentals	170	170	140	
2	Number of special events	40	40	20	
3	Attendance at special events	2,000	2,500	3,500	
4	Attendance at educational programs	2,000	2,000	0	
5	Rental income	255,000	250,000	257,000	
6	FOA Memberships	50	50	0	
7	Sponsorships, donations and special events revenue	40,417	15,000	10,000	

No information is included above for 2023-2024 budget. See CBA/Pavilion's department for more information.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Salaries & Benefits					
Salaries & Wages					



Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
SAL/SERVICE/MAINTENANCE	\$75,823	\$84,527	\$114,527	\$114,203	-100%
SAL/OFFICE/CLERICAL	\$34,810	\$76,312	\$76,312	\$65,411	-100%
SAL/MANAGEMENT/SUPERVISION	\$148,604	\$144,859	\$144,859	\$150,556	-100%
SAL/TEMPORARY/SEASONAL	\$9,204	\$19,078	\$15,578	\$1,618	-100%
SAL/OVERTIME	\$2,583	\$1,500	\$1,500	\$897	-100%
Total Salaries & Wages:	\$271,024	\$326,276	\$352,776	\$332,685	-100%
Employee Benefits					
EMPLOYEE INSURANCE	\$57,587	\$82,591	\$82,591	\$48,660	-100%
FICA/MEDICARE	\$5,187	\$5,996	\$5,996	\$6,387	-100%
RETIREMENT	\$47,860	\$55,029	\$55,029	\$54,839	-100%
UNEMPLOYMENT	\$14,274	\$0	\$0	\$0	0%
WORKERS' COMPENSATION	\$4,251	\$5,627	\$5,627	\$4,109	-100%
UNIFORM SERVICE	\$371	\$500	\$500	\$1,021	-100%
RETENTION/INCENTIVE PAY	\$6,488	\$5,690	\$5,690	\$5,663	-100%
Total Employee Benefits:	\$136,016	\$155,433	\$155,433	\$120,677	-100%
Total Salaries & Benefits:	\$407,040	\$481,709	\$508,209	\$453,362	-100%
Other Charges & Services					
Professional & Technical Services					
CONTRACT LABOR	\$15,829	\$15,000	\$18,500	\$18,459	-100%
Total Professional & Technical Services:	\$15,829	\$15,000	\$18,500	\$18,459	-100%
Other Professional					
SCHOOLS/CONFERENCES	\$165	\$500	\$3,500	\$2,908	-100%
EMPLOYMENT SCREENING	\$252	\$500	\$500	\$180	-100%
BANK SERVICE CHARGES	\$3,734	\$4,000	\$4,000	\$5,528	-100%
Total Other Professional:	\$4,151	\$5,000	\$8,000	\$8,616	-100%
Utility Services					
WATER SERVICE	\$5,786	\$18,000	\$18,000	\$26,020	-100%
Total Utility Services:	\$5,786	\$18,000	\$18,000	\$26,020	-100%
Rentals					
MACHINERY/EQUIP RENTAL	\$1,301	\$0	\$0	\$0	0%
Total Rentals:	\$1,301	\$0	\$0	\$0	0%
Insurance					
PROPERTY/LIABILITY	\$12,172	\$13,511	\$13,511	\$13,377	-100%
Total Insurance:	\$12,172	\$13,511	\$13,511	\$13,377	-100%
Other Services					
COMMUNICATIONS	\$8,070	\$7,200	\$12,200	\$12,048	-100%
NEWSPAPER NOTICES	\$0	\$0	\$0	\$14	0%

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
PROMOTIONS & MARKETING	\$7,929	\$20,000	\$25,000	\$24,086	-100%
PRINTING	\$541	\$500	\$500	\$575	-100%
Total Other Services:	\$16,540	\$27,700	\$37,700	\$36,723	-100%
Energy Supplies					
GAS SERVICE	\$3,267	\$2,500	\$2,500	\$2,694	-100%
ELECTRIC SERVICE	\$21,497	\$30,000	\$30,000	\$21,287	-100%
Total Energy Supplies:	\$24,764	\$32,500	\$32,500	\$23,981	-100%
Books and Periodicals					
SUBSCRIPTIONS/MEMBERSHIPS	\$13,222	\$12,000	\$12,000	\$11,987	-100%
Total Books and Periodicals:	\$13,222	\$12,000	\$12,000	\$11,987	-100%
Total Other Charges & Services:	\$93,763	\$123,711	\$140,211	\$139,163	-100%
Repairs and Maintenance Services					
Repair & Maintenance Services					
OFFICE EQUIPMENT REP/MAINT.	\$0	\$400	\$400	\$593	-100%
MACHINERY AND EQUIPMENT REP/MAINT.	\$1,338	\$2,000	\$2,000	\$2,260	-100%
BUILDINGS & GROUNDS REP/MAINT.	\$53,114	\$44,000	\$60,000	\$57,312	-100%
Total Repair & Maintenance Services:	\$54,452	\$46,400	\$62,400	\$60,165	-100%
Total Repairs and Maintenance Services:	\$54,452	\$46,400	\$62,400	\$60,165	-100%
Supplies & Materials					
General Supplies					
OFFICE SUPPLIES	\$2,677	\$2,000	\$2,000	\$2,191	-100%
COMPUTER SUPPLIES	\$1,817	\$0	\$0	\$0	0%
POSTAGE	\$89	\$250	\$250	\$82	-100%
MOTOR VEHICLE SUPPLIES	\$2,925	\$2,000	\$2,000	\$992	-100%
MINOR TOOLS	\$579	\$0	\$0	\$784	0%
JANITORIAL SUPPLIES	\$5,390	\$4,000	\$4,000	\$5,494	-100%
CHEMICALS	\$91	\$1,000	\$1,000	\$0	-100%
COMMUNITY PROGRAMS	\$2,354	\$0	\$0	\$20	0%
Total General Supplies:	\$15,921	\$9,250	\$9,250	\$9,562	-100%
Food					
FOOD/MEMORIALS	\$334	\$0	\$0	\$0	0%
Total Food:	\$334	\$0	\$0	\$0	0%
Total Supplies & Materials:	\$16,255	\$9,250	\$9,250	\$9,562	-100%
Operating Transfers					
Transfers					
TRANSFER/EQUIP REPLACEMENT	\$2,000	\$2,000	\$3,000	\$2,798	-100%
Total Transfers:	\$2,000	\$2,000	\$3,000	\$2,798	-100%
Total Operating Transfers:	\$2,000	\$2,000	\$3,000	\$2,798	-100%

Name	FY2022 Actual	FY2023 Original Budget	FY2023 Final Budget	FY2023 Final	FY2023 Original Budget vs. FY2024 Budgeted (% Change)
Total Expense Objects:	\$573,510	\$663,070	\$723,070	\$665,051	-100%

Major Budget Changes

Effective October 1, 2023, the Carleen Bright Arboretum budget above was moved from the general fund to the CBA/Pavilion Operations fund. Because of this, there is no comparative budget for fiscal year 2024 above. Please direct your attention to the CBA/Pavilion division for more information.

CBA/Pavilion

This budget unit includes operations and maintenance of the Arboretum, including Whitehall Tourist and Community Center and The Pavilion event center. Development and promotion of the Carleen Bright Arboretum serves to promote tourism, improve environmental awareness and bring quality of life and value to the Woodway community.

Please note CBA/Pavilion operations is a new fund effective October 1, 2023. Prior year activities were recorded within the General Fund and historical data is included in the "Carleen Bright Arboretum" division.

Goals and Objectives for 2023-2024

1. Create regular, quarterly citywide special events for tourism and community
2. Relaunch a renovated Arboretum Explorers Program, and partner with schools to reach the youth in the community
3. Continue to rebrand each entity with sophistication and intention
4. Redevelop the Friends of the Arboretum program, increasing donors and supporters of the property
5. Update facilities and fixtures
6. Redesign the grounds according to the Carbo Report
7. Increase sales and drive business from the local community
8. Comprehensive staff plan and hire a full team

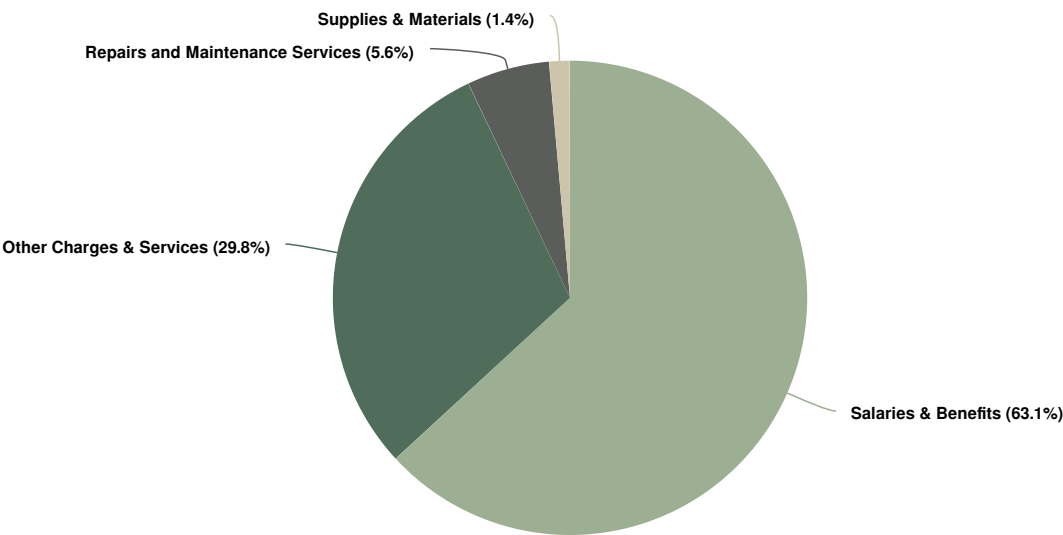
Performance Measures

	Measures	2021-2022 Actual*	2022-2023 Budget*	2022-2023 Estimated*	2023-2024 Budget
1	Number of paid rentals				165
2	Number of special events				50
3	Attendance at special events				4,000
4	Attendance at educational programs				750
5	Rental income				300,000
6	FOA Memberships				50
7	Sponsorships, donations and special events revenue				15,000

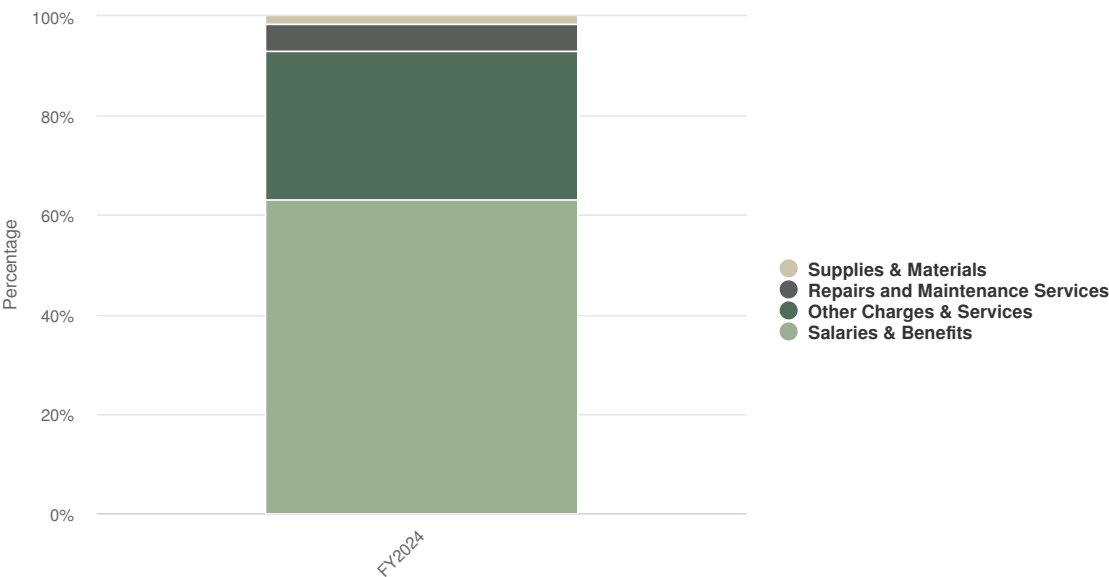
*Because this is a new fund, there are no prior year performance measures for this fund. However, comparative data is included in the Carleen Bright Arboretum department section.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Budgeted	FY2023 undefined vs. FY2024 Budgeted (% Change)
Expense Objects		
Salaries & Benefits		
Salaries & Wages		
SAL/OFFICE/CLERICAL	\$123,716	N/A

Name	FY2024 Budgeted	FY2023 undefined vs. FY2024 Budgeted (% Change)
SAL/MANAGEMENT/SUPERVISION	\$79,096	N/A
SAL/TEMPORARY/SEASONAL	\$19,078	N/A
SAL/OVERTIME	\$1,500	N/A
Total Salaries & Wages:	\$223,390	N/A
Employee Benefits		
EMPLOYEE INSURANCE	\$12,009	N/A
FICA/MEDICARE	\$4,500	N/A
RETIREMENT	\$37,872	N/A
WORKERS' COMPENSATION	\$3,813	N/A
UNIFORM SERVICE	\$500	N/A
RETENTION/INCENTIVE PAY	\$3,865	N/A
Total Employee Benefits:	\$62,559	N/A
Total Salaries & Benefits:	\$285,949	N/A
Other Charges & Services		
Professional & Technical Services		
CONTRACT LABOR	\$6,000	N/A
Total Professional & Technical Services:	\$6,000	N/A
Other Professional		
SCHOOLS/CONFERENCES	\$4,000	N/A
EMPLOYMENT SCREENING	\$250	N/A
BANK SERVICE CHARGES	\$3,500	N/A
Total Other Professional:	\$7,750	N/A
Utility Services		
WATER SERVICE	\$18,000	N/A
Total Utility Services:	\$18,000	N/A
Insurance		
PROPERTY/LIABILITY	\$16,785	N/A
Total Insurance:	\$16,785	N/A
Other Services		
COMMUNICATIONS	\$4,000	N/A
PROMOTIONS & MARKETING	\$40,000	N/A
Total Other Services:	\$44,000	N/A
Energy Supplies		
GAS SERVICE	\$2,500	N/A
ELECTRIC SERVICE	\$28,000	N/A
Total Energy Supplies:	\$30,500	N/A
Books and Periodicals		

Name	FY2024 Budgeted	FY2023 undefined vs. FY2024 Budgeted (% Change)
SUBSCRIPTIONS/MEMBERSHIPS	\$12,000	N/A
Total Books and Periodicals:	\$12,000	N/A
Total Other Charges & Services:	\$135,035	N/A
Repairs and Maintenance Services		
Repair & Maintenance Services		
OFFICE EQUIPMENT REP/MAINT.	\$500	N/A
BUILDINGS & GROUNDS REP/MAINT.	\$25,000	N/A
Total Repair & Maintenance Services:	\$25,500	N/A
Total Repairs and Maintenance Services:	\$25,500	N/A
Supplies & Materials		
General Supplies		
OFFICE SUPPLIES	\$2,000	N/A
COMPUTER SUPPLIES	\$75	N/A
JANITORIAL SUPPLIES	\$4,000	N/A
Total General Supplies:	\$6,075	N/A
Food		
FOOD/MEMORIALS	\$300	N/A
Total Food:	\$300	N/A
Total Supplies & Materials:	\$6,375	N/A
Total Expense Objects:	\$452,859	N/A

Major Budget Changes

Effective October 1, 2023, the CBA/Pavilion Operations fund was created to account for activity Arboretum/Pavilion outside of the general fund. This change was City Council directed and approved by the City's auditors.

OTHER INFORMATION



Master Fee Schedule

The following Master Fee Schedule was adopted at the August 28, 2023 City Council meeting and is effective October 1, 2023.

Adopted: August 28, 2023
Effective: October 1, 2023
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WOODWAY MASTER FEE SCHEDULE	
CITY OF WOODWAY MASTER FEE SCHEDULE	
I. PUBLIC SAFETY FEES	
A. Alarm monitoring	
1. Nonvalid burglar alarms responded to during a 12-month period	
a. Five (5) or less	No charge
b. Six (6) or more	\$35.00 each
2. Nonvalid holdup alarms responded to during a 12-month period	
a. Two (2) or less	No charge
b. Three (3) to four (4)	\$50.00 each
c. Five (5) to six (6)	\$100.00 each
d. Seven (7) or more	\$150.00 each
B. Animal control	
1. Special exemption permit application fee	\$100.00
2. Pickup fee	
a. First pickup of animal (waived if animal is chipped)	\$100.00
b. Second pickup of animal	\$125.00
c. Third and subsequent pickups	\$150.00
d. Overnight boarding fee (per night)	\$ 25.00
C. Permit for liquefied flammable gas container	\$80.00
D. Fire services	
1. Installation and remodeling of fire protection system	
a. Hood and duct suppression systems	\$55.00 plus \$3.00/head
b. Sprinkler systems	\$75.00 plus \$0.50 /head
c. Standpipe systems	\$100.00 plus \$5.00/outlet
d. Fire pump installation	\$75.00
e. Fire alarm system	\$75.00 plus \$1.50/device
f. Commercial paint booth systems	\$75.00 plus \$2.50/head
g. Additional permits initiated	\$35.00
2. Installation and removal of fuel storage tanks and dispensing systems	
a. Installation of underground or above ground storage tanks and/or dispensers	\$80.00 for first tank, plus \$25.00 per additional tank at same location and \$2.00/nozzle on dispensers
b. Removal of underground storage tanks	\$75.00 for first tank, plus \$50.00 per additional tank at same location
3. Single events or activities	
a. Pyrotechnical display or fireworks display	\$150.00 plus \$250.00 for each hour of standby per fire company
b. Special assembly activities	\$150.00 plus \$250.00 for each hour of standby per fire company
c. Trench burn	\$150.00 plus \$250.00 for each hour of standby per fire company
E. Solicitor permit – Commercial (for-profit)	\$30.00 non-refundable
F. Solicitor Permit – Non-Commercial (not-for-profit)	\$25.00
G. Solicitor – individual criminal history check	\$25.00 per person
H. Solicitor – individual identification card	\$5.00 per person
I. Massage Therapist permit (initial)	\$50.00
J. Massage Therapist permit (renewal)	\$25.00



K. Activity/Filming permit	\$50.00
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**CITY OF WOODWAY MASTER FEE SCHEDULE
II. CARLEEN BRIGHT ARBORETUM FEES**

Note: Rate exceptions must be approved by the City Manager.

A. The Pavilion at the Carleen Bright Arboretum	
1. All Day Rate (8:00 a.m. – midnight) – (10% discount for Woodway residents)	
a. Saturday	\$4,000.00
b. Sunday - Friday	\$3,000.00
2. Hourly Rate (Sunday – Friday) – (10% discount for Woodway residents)	3 hour minimum
a. Daytime (8:00 a.m. – 5:00 p.m.)	\$150.00/ hour
b. Evening (5:00 p.m. – midnight)	\$400.00 / hour
3. Kitchen Usage Fee	\$500.00
4. Cleaning Fee	\$ 350.00
B. Grandy Gazebo & Event Lawn	
1. All Day Rate (8:00 a.m. – 10:00 p.m.)	\$1,000.00

**CITY OF WOODWAY MASTER FEE SCHEDULE
III. REFUSE SERVICES FEES**

A. Residential								
1. Household single residential unit								\$22.37 /month, twice/week pickup
2. Large trash/bulky item (per call)								\$81.00/load
B. Commercial								
1. Hand pickup (per container)								\$29.32/month
2. Bulk dumpsters/containers								
a. Per month - scheduled pickups per week								
	Size	1/Wk	2/Wk	3/Wk	4/Wk	5/Wk	6/Wk	Extra Collection
	2 Yd	\$116.00	\$214.00	\$314.00	\$410.00	\$508.00	\$637.00	\$65.00
	3 Yd	\$125.00	\$231.00	\$340.00	\$446.00	\$549.00	\$688.00	\$69.00
	4 Yd	\$135.00	\$248.00	\$363.00	\$474.00	\$591.00	\$743.00	\$73.00
	6 Yd	\$165.00	\$307.00	\$446.00	\$588.00	\$730.00	\$913.00	\$85.00
	8 Yd	\$201.00	\$369.00	\$546.00	\$699.00	\$866.00	\$1,085.00	\$101.00
	Compactor	\$319.00	\$636.00	\$953.00	\$1,272.00	\$1,593.00	\$1,912.00	\$160.00
3. Roll-off containers (per haul, minimum one haul per billing period)								
a. On call, non-scheduled								
1) 15 yard								\$222.00
2) 20 yard								\$240.00
3) 30 yard								\$281.00
4) 40 yard								\$326.00
b. Regular, scheduled (minimum one haul per billing period)								
1) 15 yard								\$210.00

2)	20 yard	\$228.00
3)	30 yard	\$267.00
4)	40 yard	\$313.00
c.	Deposit	All roll-off/container billing accounts are required to maintain a deposit in the amount equal to one haul charge which will be applied to the final bill
d.	Delivery fee	\$125.00
e.	Excessive weight, per each ton over 10 ton maximum	\$25.00
4.	Locking lids	
a.	Monthly rate (per container)	\$10.00/Month

CITY OF WOODWAY MASTER FEE SCHEDULE
IV. PARKING PERMITS

Long-term parking special permit	\$100.00/permit
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CITY OF WOODWAY MASTER FEE SCHEDULE
V. GARAGE SALE/ESTATE SALE PERMITS FEES

A.	Garage sale permit fee	\$10.00
B.	Estate sale permit fee	\$50.00

CITY OF WOODWAY MASTER FEE SCHEDULE
VI. PARK FACILITY RENTAL FEES

A.	Pavilion – All Parks	
1.	Minimum three (3) hours	
a.	Woodway residents	\$50.00
b.	Non-Woodway residents	\$60.00
2.	Additional hours	\$15.00/hour
3.	Use of water and/or electricity	\$5.00 each
4.	Excessive water usage fee (for water slides and etc.)	\$30.00
5.	Excessive electricity usage fee (for overloads)	At cost - for City staff and electrician
B.	Gazebo - Poage Park	
1.	Minimum three (3) hours	
a.	Woodway residents	\$25.00
b.	Non-Woodway residents	\$35.00
2.	Additional hours	\$15.00/hur
3.	Use of water and/or electricity (if available)	\$5.00 each
4.	Excessive water usage fee (for water slides and etc.)	\$30.00
5.	Excessive electricity usage fee (for overloads)	At cost - for City staff and electrician

CITY OF WOODWAY MASTER FEE SCHEDULE
VII. WATER RATE SCHEDULE

A.	Residential service within the city limits
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1.	First 2,000 gallons	\$32.00 /month
2.	2,001 to 15,000 gallons	\$3.80 /thousand
3.	15,001 to 35,000 gallons	\$4.80 /thousand
4.	35,001 gallons and over	\$5.95 /thousand
B.	Commercial service within the city limits	
1.	First 2,000 gallons (3/4" meter), minimum	\$42.00/month
2.	First 2,000 gallons (1" meter), minimum	\$52.00/month
3.	First 2,000 gallons (1.5" meter), minimum	\$64.00/month
4.	First 2,000 gallons (2" meter), minimum	\$94.00/month
5.	First 2,000 gallons (3" meter), minimum	\$152.00/month
6.	First 2,000 gallons (4" to 8" meter), minimum	\$302.00/month
7.	2,001 to 15,000 gallons	\$3.80 /thousand
8.	15,001 to 35,000 gallons	\$4.80 /thousand
9.	35,001 gallons and over	\$5.95 /thousand
C.	Irrigation Meters	
1.	0-13,000 gallons	\$3.80/thousand
2.	13,001 to 20,000 gallons	\$4.80/thousand
3.	20,001 gallons and over	\$5.95/thousand
D.	Service outside the city limits	1.5 times the rate for inside the city limits
E.	Service within the city, by multiple users	
1.	First 2,000 gallons	\$32.00/month, times number of users served
2.	2,001 to 15,000 gallons	\$3.80/thousand, times number of users served
3.	15,001 to 35,000 gallons	\$4.80/thousand, times number of users served
4.	35,001 gallons and over	\$5.95/thousand, times number of users served

CITY OF WOODWAY MASTER FEE SCHEDULE
VIII. WATER SERVICE CONNECTION FEES

A.	Deposit for residential service	
1.	Owners	\$100.00
2.	Renters	\$200.00
B.	Deposit for commercial water service (based on meter size)	
1.	3/4" meter, 1" meter, 1.5" meter, 2" meter	\$100.00
2.	3" meter	\$150.00
3.	4" - 8" meter	\$300.00
C.	Deposit for fire hydrant meter	\$300.00
D.	Initial turn-on fee	\$20.00
E.	Delinquent processing fee	\$15.00
F.	Reconnection fee - working hours (Monday - Friday, 8:00 a.m. - 5:00 p.m.)	\$50.00
G.	Reconnection fee - after hours	\$95.00
H.	Re-read fee - after original read and one re-read	\$20.00
I.	Meter testing fee	\$75.00
J.	Collection Service Fee	17% of gross amount collected

CITY OF WOODWAY MASTER FEE SCHEDULE
IX. WASTE WATER RATE SCHEDULE

A.	Residential service	
1.	Base (0 g.)	\$28.70 /month

2.	Usage per 1,000 gallons (based on average water consumption of monthly service periods beginning in January and February)	\$3.45 /thousand
B. Commercial service		
1.	Base	\$32.70 /month
2.	Usage per 1,000 gallons (based on average water consumption of monthly service periods beginning in January and February)	\$3.45 /thousand
C. Any discharge to the sewer works stronger than 250 milligrams per liter BOD and/or 250 milligrams per liter suspended solid, must be approved by the City		
1.	Additional surcharge (per milligram per liter of BOD in excess of 250 milligrams per liter per 1,000,000 gallons of flow)	\$0.08
2.	Additional surcharge (per milligram per liter of suspended solids in excess of 250 milligrams per liter per 1,000,000 gallons of flow)	\$0.10

CITY OF WOODWAY MASTER FEE SCHEDULE

X. BUILDING PERMITS AND OTHER COMMUNITY SERVICES & DEVELOPMENT DEPARTMENT FEES

A. General construction permit fees (Penalty for no permit: Double fee for first offense; double fee +\$200.00 for subsequent offenses)		
1.	New residential/commercial/industrial building/deck/patio cover, per square foot of total slab space + floor space of upper levels	\$0.21
	Minimum fee	\$75.00
2.	Additions (changes of footprint located within five feet of main structure) per square foot of added area	\$0.21
	Minimum fee	\$75.00
3.	Repairs/remodels/alterations, per square foot of repaired/remodeled/alterd area (unless specified below)	\$0.40
	Minimum fee	\$75.00
a.	Replacement of windows/doors only	\$75.00
4.	Accessory structures (located five feet or more from main structure)	
a.	Buildings	\$40.00 for accessory building ≤ 200 square feet \$75.00 for accessory building ≥ 201 square feet
b.	Wind & Solar energy systems	\$200.00 each
c.	PODS/temporary storage container – per 30 calendar days, with a maximum of 60 days per one-year period	\$25.00 per 30 calendar days
5.	Second inspection review	\$45.00
6.	Swimming pool/spa permit	\$100.00
7.	Repair/recover/reroof existing buildings	\$35.00
8.	Lawn sprinkler system permit with new or replacement backflow assembly	\$40.00
9.	Miscellaneous - non-permit inspections	\$35.00
10.	Plumbing, mechanical, electrical, and natural gas/propane	
a.	All residential new construction/remodels/additions (unless specified below)	\$0.06/square feet of living space
b.	All commercial new construction/remodels/additions (unless specified below)	\$9.00 per each \$1,000.00 of construction cost Minimum \$75.00
c.	Plumbing:	
	(1) Water heater replacement	\$40.00
	(2) Replace/repair water and/or sewer yard lines (no tunneling)	\$35.00

d.	Electrical:	
	(1) Service changeout only	\$75.00
	(2) Meter repair only	\$35.00
	(3) Roof-mounted solar panel installation only	\$75.00
	(4) Generator installation only	\$75.00
	(5) Commercial electrical release (existing structure)	\$35.00
e.	Mechanical:	
	(1) Service changeout	\$125.00 up to two unit; add \$50.00 per additional unit
	(2) Duct work changeout only	\$35.00
f.	Natural gas/propane leak repair and testing	\$35.00
11.	Commercial parking lot	\$150.00
12.	Grading/Site preparation	\$50.00
13.	No permit (working without required permit)	Double permit fee
B.	Signs	
1.	Face changes only	\$25.00
2.	Non-electrical signs:	
	Zero (0) to thirty-six (36) square feet face area, each sign/side	\$25.00
	All over thirty-six (36) square feet area, each sign/side	\$50.00
3.	Electrical signs (per face):	\$90.00
C.	House moving	
1.	House moved outside city limits	\$50.00
2.	House moved within city limits	\$100.00
D.	Demolition - Minimum fee, plus actual costs incurred in the event the City is required to perform any services	\$50.00
E.	Water system tap charges	
1.	Where tap already exists and can be readily located	
a.	¾" meter water availability fee	\$550.00
b.	1" meter water availability fee	\$600.00
c.	Change out ¾" meter to 1" meter at same location	\$400.00
2.	Where tap does not exist, is not readily located, or paving cut required, the applicant will reimburse the actual costs incurred by the City based on current labor rates, materials, and equipment costs	
a.	1" water tap / ¾" meter	Minimum \$1,500.00
b.	1" water tap / 1" meter	Minimum \$1,500.00
3.	Larger mainline tap	Fee computed using standard fees plus the additional cost of labor and materials, as determined by City Manager
4.	Other charges	Charges for existing service to larger service will be accomplished on a labor and materials cost basis, as determined by the City Manager
5.	Water meter equivalency fee	\$1,400.00 per LUE (living unit equivalent)
F.	Public sewer system tap charges (Mandatory connection to the sanitary sewer system is required within city's limits, except where the nearest sanitary sewer is more than two hundred (200) feet from any part of the property)	
1.	Mainline tap for standard 4" tap where tap already exists and can be readily located	\$325.00
2.	Mainline tap for standard 4" tap where tap is not readily available, manhole bore, or pavement cut is required, the applicant will reimburse the actual costs incurred by the City based on current labor rates, materials, and equipment costs	Minimum \$1,000.00

3.	Commercial tap	Cost to be determined by City Manager based on cost recovery
4.	Other taps	Cost to be determined by the City
G. Public street and sidewalk construction permit charges		
1.	Permit to construct street, drive approach, sidewalk, street intersection, or curb and gutter	\$35.00
2.	Permit to open, dig into, remove the surface from, excavate, or bore/tunnel under any street, sidewalk, alley, public way or place	\$25.00
H. Platting fees		
1.	Preliminary plat/replat application fee	\$150.00
2.	Final plat, final replat, or amended plat application fee	\$250.00
3.	Preliminary plat/replat, final plat/replat, or amended plat review fees	
a.	First review (fee included with application fee)	\$0.00
b.	Subsequent review(s)	Applicant to reimburse City at cost
4.	Final plat, replat, or amended plat - County filing fee	Applicant to reimburse City at cost
I. Construction plan review		
1.	First review of non-residential construction plans	\$.00
2.	Subsequent review(s) of non-residential construction plans	Applicant to reimburse City at cost
J.	Processing fee (due to public hearing requirements) for "Application to Develop in Planned Zoning" and "Application to Develop a Church or School in Residential Zoning"	\$300.00
K.	Processing fee (due to public hearing requirements) for "Application for Change in Zoning Classification"	\$300.00
L. Short-term rental permits		
1.	Initial application fee	\$500.00
2.	Application for renewal	\$300.00

CITY OF WOODWAY MASTER FEE SCHEDULE
XI. WOODWAY FAMILY CENTER FEES

Note: Rate exceptions must be approved by the City Manager.

A.	League Registration	\$100.00 resident / \$120.00 non-resident per sport / season
B.	Clinics (Sports, S.T.E.A.M., & Events)	\$35.00 to \$200.00 resident/ \$55.00 to \$220.00 non-resident
C.	Party Event Rental (Party Room & Court 2)	\$50.00 per hour resident \$70.00 per hour non-resident (3 -hour minimum)
D.	Facility Rentals – Gym or Fields	\$50.00 per hour resident \$70.00 per hour non-resident (3-hour minimum)

CITY OF WOODWAY MASTER FEE SCHEDULE
SUMMARY OF AMENDMENTS AND ADOPTING RESOLUTIONS

Resolution #	Date of Adoption	Section Amended
R-98-10	09/14/1998	Section I

R-98-16	11/09/1998	Section II.A - II.E.
R-99-05	02/22/1999	Section II.B.
R-99-08	03/22/1999	Section III.
R-99-09	04/12/1999	Section II.F.
R-99-14	07/12/1999	Section III.B.2.b.
R-99-17	08/09/1999	Section II.A.1.c. & 2.c.; II.G., IV
R-00-01	01/10/2000	Section V.A
R-00-05	02/28/2000	Section II.F.
R-00-12	09/11/2000	Section II.A.(1.b.-c. & 2.b.-c.); II.B.2.b.; II.E.; II.H.; III; IV
R-01-18	07/23/2001	Section II.A.(4.a.-b.)
R-01-19	09/10/2001	Section I.B.1.; II.A.(1.a.-b., 2.a.-b., & 3.); II.B.; II.D.; II.E.2.; III; VI
R-02-16	09/16/2002	Section II.B.; II.E.; II.E.2.; II.G.(1. & 2.)
R-03-11	09/15/2003	Section II.C.; II.D.; II.E.; II.H.; III.B.(3.c.)
R-03-21	12/08/2003	Section VII.A.-VII.D.; Section VIII.A.-VIII.B.
R-04-03	04/26/2004	Section IV.A. - IV.C.
R-04-08	08/23/2004	Section V.B.; Section IX.A.-IX.I.
R-04-13	09/13/2004	Section III.B.1.-4.; Section V.; Section VII.A.,B.,D.; Section IX.; Section X.
R-05-19	09/12/2005	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-05-19.
R-05-27	11/28/2005	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-05-27.
R-06-05	03/27/2006	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-06-05.
R-06-15	09/11/2006	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-06-15.
R-06-18	10/02/2006	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-06-18.
R-07-07	04/09/2007	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-07-07.
R-07-15	07/09/2007	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-07-15.
R-07-19	09/10/2007	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-07-19.
R-08-17	09/08/2008	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-08-17.
R-09-16	09/01/2009	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-09-16.
R-10-11	09/01/2010	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-10-11.
R-11-03	01/24/2011	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-11-03.
R-11-06	02/14/11	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-11-06.
R-11-16	08/29/11	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-11-16.
R-11-18	10/24/11	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-11-18.
R-12-02	01/09/12	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-12-02.
R-12-17	06/11/12	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-12-17.
R-12-20	08/20/12	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-12-20.
R-12-22	09/10/12	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-12-22.
R-12-23	09/24/12	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-12-23.
R-13-04	04/08/13	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-13-04.
R-13-07	09/03/13	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-13-07.
R-14-04	03/24/14	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-14-04.
R-14-11	09/05/14	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-14-11.
R-15-06	04/13/15	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-15-06.
R-15-10	06/22/15	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-15-10.
R-15-12	08/24/15	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-15-12.

R-16-16	08/29/16	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-16-16.
R-17-16	08/31/17	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-17-16.
R-18-16	08/30/18	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-18-16.
R-19-14	08/30/19	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-19-14.
R-20-14	08/24/20	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-20-14.
R-21-09	05/24/21	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-21-09.
R-21-12	08/23/21	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-21-12.
R-22-13	05/23/22	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-22-13.
R-22-16	08/22/22	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-22-16.
R-23-15	08/28/23	All amendments are shown on redlined/highlighted text version which is permanently filed with Res. R-23-15.

Pay Plan

The following Pay Plan was approved at the August 28, 2023 City Council meeting and is effective October 1, 2023.



Title	Job Family	Min Salary	Max Salary	Min Rate	Max Rate
Community Services					
Maintenance Worker	1	\$37,128	\$50,772	\$17.85	\$24.41
Administrative Assistant	2	\$43,408	\$61,693	\$20.87	\$29.66
Crew Leader	3	\$44,634	\$63,616	\$21.46	\$30.58
Utility Operator	3	\$40,666	\$69,451	\$19.55	\$33.39
Building Inspector	3	\$48,302	\$72,072	\$23.22	\$34.65
Plan Reviewer/Admin Asst	3	\$45,798	\$72,072	\$22.02	\$34.65
Superintendent	6	\$70,478	\$102,124	\$33.88	\$49.10
Asst. Director of Community Ser.	6	\$84,977	\$123,368	\$40.85	\$59.31
Director of Community Service	6	\$106,087	\$156,034	\$51.00	\$75.02
Pavilion/Arboretum/WFC					
Maintenance Worker	1	\$37,128	\$50,772	\$17.85	\$24.41
Groundskeeper	1	\$38,754	\$55,386	\$18.63	\$26.63
Special Event Coordinator	2	\$39,572	\$55,816	\$19.03	\$26.83
Program Coordinator	2	\$39,572	\$55,816	\$19.03	\$26.83
Admin/Event Coordinator	2	\$39,572	\$55,816	\$19.03	\$26.83
Superintendent	6	\$70,478	\$102,124	\$33.88	\$49.10
Public Safety					
Administrative Assistant	2	\$43,408	\$61,693	\$20.87	\$29.66
Code ENF Officer	3	\$40,710	\$63,478	\$19.57	\$30.52
Dispatcher I	3	\$41,496	\$45,842	\$19.95	\$22.04
Dispatcher II	3	\$45,864	\$53,158	\$22.05	\$25.56
Senior Dispatcher	3	\$50,232	\$62,616	\$24.15	\$30.10

Assist Dispatch Supervisor	3	\$54,600	\$68,490	\$26.25	\$32.93
Recruit	4	\$58,963	\$59,466	\$28.35	\$28.59
Public Safety Officer I	4	\$64,974	\$68,821	\$31.24	\$33.09
Public Safety Officer II	4	\$68,498	\$77,923	\$32.93	\$37.46
Corporal	4	\$77,946	\$84,668	\$37.47	\$40.71
Detective	4	\$61,200	\$82,230	\$29.42	\$39.53
Information Technology Specialist	5	\$57,052	\$85,264	\$27.43	\$40.99
Dispatch Supervisor	6	\$61,198	\$90,050	\$29.42	\$43.29
Sergeant	6	\$80,808	\$107,212	\$38.85	\$51.54
Captain	6	\$95,272	\$119,766	\$45.80	\$57.58
Fire Marshal	6	\$95,272	\$119,766	\$45.80	\$57.58
Assistant Police Chief	6	\$108,654	\$136,260	\$52.24	\$65.51
Director of Public Safety	6	\$119,554	\$172,394	\$57.48	\$82.88
Finance					
Meter Reader	1	\$36,452	\$54,404	\$17.52	\$26.16
Court Clerk	2	\$38,291	\$54,730	\$18.41	\$26.31
Customer Service Coordinator	2	\$36,577	\$53,377	\$17.58	\$25.66
Utility Billing Coordinator	2	\$38,823	\$53,377	\$18.66	\$25.66
Staff Accountant	5	\$53,290	\$76,549	\$25.62	\$36.80
Payroll/Accounting Specialist	5	\$53,038	\$76,728	\$25.50	\$36.89
HR Manager (New Position)	5	\$57,804	\$82,207	\$27.79	\$39.52
Municipal Court Administrator	6	\$60,890	\$85,986	\$29.27	\$41.34
Director of Finance	6	\$127,306	\$164,652	\$61.20	\$79.16

Administration					
Custodian	1	\$37,128	\$48,354	\$17.85	\$23.25
Executive Assistant	5	\$57,804	\$82,207	\$27.79	\$39.52
City Secretary	5	\$78,745	\$115,032	\$37.86	\$55.30
Assistant City Manager	6	\$138,828	\$202,887	\$66.74	\$97.54
City Manager	6	\$174,504	\$261,756	\$83.90	\$125.84
Effective 10/01/2023					

PROGRAM PHILOSOPHY

Program Goal:

To compensate all employees in direct relation to the value of their position to the market as determined by the competitive market rate; and, to compensate employees based upon individual performance as determined by the success of their contributions to the City. The Compensation Program is established as a two-part plan. Part one consists of an across-the-board adjustment based on the change in the average annual local CPI and is intended to keep the employee's salary current with the cost of living. Part two of the compensation plan is a merit program used to award the employee based upon performance.

Program Objectives:

The City of Woodway Classification and Compensation Program shall seek:

To recognize employees for individual performance by rewarding quality performance and improving poor performance.

To responsibly administer compensation dollars by providing a City-wide uniform, systematic and organized approach to salary administration.

To equitably compensate employees based upon the market value of a position and the type of work performed.

To attract, retain and motivate competent employees by maintaining competitive compensation rates.

To plan and control compensation costs given changing economic conditions.

Equal Employment Opportunity and Non-Discrimination:

The Classification and Compensation Program of the City of Woodway shall be implemented and administered without regard to any individual's race, color, national origin, religion, age, sex, or handicap status.

Job Families:

All positions belong to one of the following job families as determined by general duties and responsibilities.

Non-Exempt

SERVICE/MAINTENANCE
OFFICE/CLERICAL
TECHNICAL
SWORN PERSONNEL
TEMPORARY/SEASONAL
PROFESSIONAL
MANAGEMENT/SUPERVISION

Exempt

CITY MANAGER
ASST. CITY MANAGER
DIRECTOR
ASST. DIRECTOR

Job Descriptions:

Each position shall have a corresponding job description. Job descriptions shall be prepared in standard format by the department director and approved by the City Manager, and shall be reviewed from time to time by the employee and management.

NOTE: Current job descriptions are available from Human Resources.

EMPLOYEE RECRUITMENT AND APPOINTMENT

Personnel Requisition:

The recruitment process is initiated by a Department Director submitting a personnel requisition to fill a vacancy of a budgeted position to the City Manager for approval. *Allow 2 business days.*

Advertising:

Upon approval of the requisition by the City Manager, Human Resources will post the open position on the City's website and may advertise in newspapers or professional recruiting platforms/websites. Cost of advertising shall be charged to the respective department budget. *Allow 2 business days.*

Application Screening:

Initial screening of applications or resumes will be conducted by Human Resources (or the respective Department Director in cooperation with Human Resources). DPS Computerized Criminal History (CCH) Verification form shall be completed on each applicant. Department Heads or another qualified member of the department will conduct interview of prospective employees. *Allow 5 – 10 business days.*

Pre-Employment Screening:

Applicants are required to submit to a post-offer physical examination and drug and alcohol screening at the required doctor's office within 48 hours of job offer. Human Resources will set up an authorization for the screening. A background investigation will be conducted on all prospective employees. *Allow 2 – 3 business days.*

New Hire Paperwork/Orientation:

Upon receipt of the successful screening results, Human Resources will contact applicant to schedule an appointment for new hire in-processing paperwork, benefits, and ESS portal information. *Allow 3 – 5 business days.*

BEGINNING WAGE AND SALARY CONSIDERATION:

New Hire Periods:

All regular personnel shall have a new hire probationary period of six (6) months. Upon approval by the City Manager, this period may be extended in writing via notice to the employee (stating the reasons for the extension). Sworn officers shall have a minimum probationary period of one (1) year.

Hiring Range:

A Department Director may recommend the hiring of an individual above the starting step or range for a position based upon extraordinary experience and/or qualifications, but approval of such action must first be authorized by the City Manager.

Promotions and Transfers:

Employees receiving a promotion to a higher classification may receive an increase in the event that their current rate of pay is less than the starting rate for the newly appointed position. Employees receiving a transfer to a position within the same classification shall receive no increase. Employees transferring to a lower classification will receive a decrease in rate of pay calculated as the same percentile above the new classification minimum as the percentile above the old classification minimum.

PERFORMANCE PAY PLAN

Market Survey and Establishment of Competitive Rate:

In establishing the performance pay plan, annual market surveys will be conducted to establish competitive rates and a salary range for each position. Positions which have no reasonable market match will be "benchmarked" within the respective job family and classification. Should the new range established for a position be less than an employee's current salary, the employee's rate of pay will be frozen but not decreased.

The competitive rate shall establish the salary range by defining the following:

MINIMUM:	Set at 90% of competitive rate in most cases*
MIDPOINT:	Set at competitive rate, or 75 th percentile of survey population
MAXIMUM:	Set at 110% of competitive rate in most cases*

**Range may vary for some positions to accommodate salary compression.*

Performance Evaluation Frequency:

Evaluations shall occur at least at the end of the new hire period and annually thereafter pursuant to the following schedule, at which time the employee shall be ELIGIBLE for an increase. All pay increases shall be effective on the first day of the pay period which falls within seven days of the anniversary date. Anniversaries falling on the seventh day of a pay period, the increase shall be back dated. All evaluations shall be executed by the employee's direct supervisor and subsequently approved by the next higher level of supervision before being reviewed by the City Manager. The evaluation will not be discussed with the employee until after being discussed with the next level of supervision and the City Manager. Employees who desire to request an appeal may do so in writing (indicating reasons for appeal) within ten (10) working days of their performance interview, and may be heard by the City Manager within thirty (30) days from the date of the appeal request.

<u>Job Family</u>	<u>Annual Evaluation Period/Due Date</u>
Service/Maintenance	Oct. 1 – Nov. 1
Office/Clerical	Oct. 1 – Nov. 1
Technical	Oct. 1 – Nov. 1
Sworn Personnel	Oct. 1 – Nov. 1
Professional	Oct. 1 – Nov. 1
Management/Supervision	Oct. 1 – Nov. 1
Directors	Oct. 1 – Nov. 1
Temporary/Seasonal	Oct. 1 – Nov. 1

Eligibility for Salary Increase:



Employees receiving below standard evaluations shall be placed on a PERFORMANCE IMPROVEMENT PLAN (PIP), which shall outline corrective actions required to improve performance. All PIPs must be authorized by the City Manager before the evaluation interview with the employee.

Potential Range of Increase:

At the end of their new hire period of six (6) months and annually thereafter, all personnel shall be ELIGIBLE for a performance based increase. Increases shall correspond to performance ratings and will be contingent upon availability of funding as annually appropriated. Performance ratings shall be as follows:

Below Standard

Performs many duties capably, meets some goals and objectives, but requires improvement in quality, quantity, and timeliness of work to fully meet standards. Behavior demonstrates a lack of commitment to organizational values. Employees who receive this rating will be placed upon a performance improvement plan (PIP) of ninety (90) days. Successful accomplishment of plan will be required to remain in the job. Only a small percentage of employees should receive this rating.

Meets Standard

Consistently performs all duties of the position capably; meets and occasionally exceeds all expected criteria for quality, quantity, and timeliness of work. Behavior demonstrates a commitment to organizational values.

Above Standard

Consistently exceeds the normal expectations for the position; far exceeds expected criteria for quality, quantity, and timeliness; consistently achieves results beyond those expected from the position. Sets an example for others by integrating values into the workplace.

Significantly Above Standard

Continuously performs all duties in an exceptional manner; significantly exceeds expectations with exceptional quality, quantity, and timeliness of work. Significantly exceeds all objectives and always achieves exceptional results beyond those expected from the position. Dedication and commitment to organizational values are evident in every aspect of the employee's job performance.

Pay plans for most personnel job families are capped at the MAXIMUM of respective pay ranges, or 110% of the competitive market rate. Once an employee has reached the top of a pay range, he or she will receive no rate increase, but will be eligible for a one-time lump sum payment based upon the percentage increase associated with their performance evaluation.

RETENTION PAY PLAN

Purpose:

The City of Woodway seeks to retain highly qualified staff by rewarding and encouraging tenure for employees who make significant contributions from year to year. Accordingly, effective October 1, 2000, all regular employees who have completed at least two years of service as of November 1st of each year may be eligible for retention pay.

Compensation Rate:

Retention pay will be paid once annually by separate check in mid-late November. Eligible employees will be paid at a rate of \$7.50/month of service as of November 1st.

Eligibility:

To be eligible for retention pay, employees must:

- Be employed at least two full years as of November 1st;
- Have received at least a "meets standard" performance evaluation rating on their last performance evaluation;
- Be classified as regular, rather than temporary employee;

NOTE: Regular part-time employees may be eligible for retention pay pursuant to a proportional monthly rate based upon the number of hours worked per week.

FIRE PAY

Purpose:

The City of Woodway seeks to compensate employees for the dual purpose they serve. Accordingly, every employee shall be compensated for having a current and valid fire certificate as recognized by the Texas Commission on Fire Standards & Education as approved by the Director of Public Safety.

Compensation Rate:

Fire Pay will be paid bi-weekly on the employee's regular paycheck and be noted as a separate line and rate on all Payroll Change Notices, but will be calculated as part of the employee's hourly rate for all other purposes until the cap is reached. The Fire Pay rate shall be adjusted annually with each employee's evaluation at the same percent as the base hourly rate and the City's annual cost of living adjustment until the cap is reached at which time it shall remain at that rate until such time that the program is changed. Starting rate for full-time regular Public Safety officers shall be \$3.82/hr and shall be capped at \$8.81/hr.

Eligibility:

To be eligible for fire pay, employees must:

- Have a current valid certificate recognized by the Texas Fire Commission;
- Have completed department training and all requirements;
- Be classified as a regular full-time Public Safety officer to qualify for the \$3.82/hr. rate and evaluated annually;
- Others must be classified as a regular full-time employee and shall be paid at the current prevailing rate.

CERTIFICATE/EDUCATION PAY

Purpose:

The City of Woodway seeks to recruit and retain highly qualified staff by rewarding and encouraging professional development in employees from year to year. Accordingly, effective October 1, 2001, all regular employees who have completed at least six months of service as of November 1st of each year may be eligible for certificate/education pay.

Compensation Rate:

Certificate/Education pay will be paid once annually by separate check in mid-late November. Employees will only be eligible for one rate of certificate/education pay (highest certificate/degree held). Educational College diplomas/hours must be from an educational institute recognized by the Southern Association of Colleges, or its counter associations in other parts of the country (i.e., North Central Association of Colleges for the Illinois/Indiana area). Eligible employees will be paid at varied rates for certificates/education degrees attained and held prior to November 1st as follows:

		Rate per Month <u>Held in Previous Year)</u>
Education:	PHD	\$200.00
	Master/CPA	150.00
	Bachelor	100.00
	Associates	50.00
Utility License:	A-U.L.	85.00
	B-U.L./Class 3 Wastewater Collections	65.00
	C-U.L./Class 2 Wastewater Collections	45.00
	D-U.L./Class 1 Wastewater Collections	0.00
Public Safety Certificates:	Master Peace Officer	85.00
	Advanced Peace Officer	65.00
	Intermediate Peace Officer	45.00
	Basic Peace Officer	0.00
Telecommunicator Certificates:	Master Telecommunicator	65.00
	Advanced Telecommunicator	45.00
	Intermediate Telecommunicator	25.00
	Basic Telecommunicator	0.00
City Certificates	Plumbing Inspector	65.00
	Texas Registered Municipal Clerk	50.00
	Pesticide	50.00
	Certified Municipal Court Clerk Level III	50.00
	Certified Municipal Court Clerk Level II	40.00
	Certified Municipal Court Clerk Level I	0.00
	Code Enforcement Level II	50.00
	Code Enforcement Level I	0.00

Eligibility:

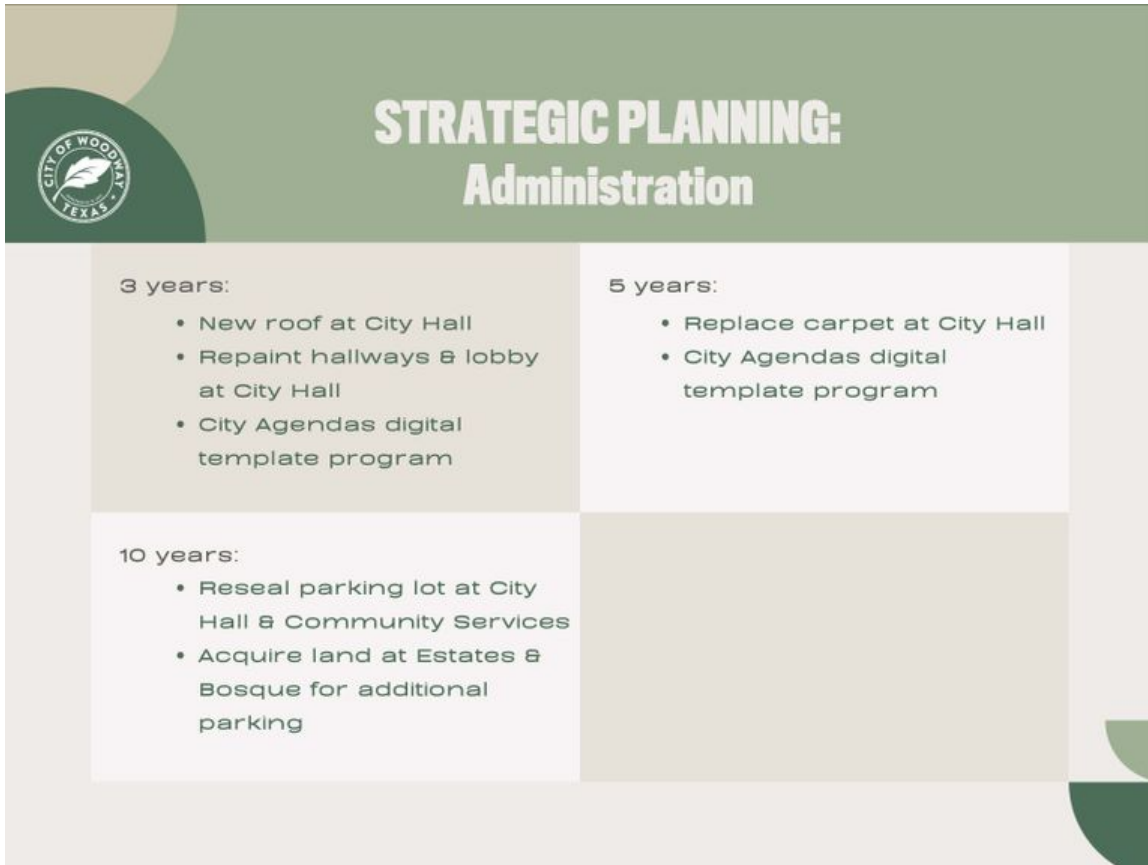
To be eligible for certificate/education pay, employees must:

- Be employed at least six full months as of November 1st;
- Have received at least a “meets standard” performance evaluation rating on their last performance evaluation;

Be classified as regular, rather than part-time / temporary employees.

Strategic Plan

Department heads, Directors, and City Administration met to compile the strategic plan below to help model budget planning for the future. The Strategic Plan is a road map of the "big dreams" for each department and will be revisited annually prior to compiling the annual budget.



The graphic is titled "STRATEGIC PLANNING: Administration" in a bold, sans-serif font. It features the City of Woodway, Texas logo in the top left corner. The content is organized into three colored boxes: a light green box for 3-year goals, a light blue box for 5-year goals, and a light orange box for 10-year goals. The 3-year and 5-year boxes are side-by-side at the top, while the 10-year box is positioned below the 3-year box. The background of the graphic consists of overlapping circles in shades of green, blue, and orange.

STRATEGIC PLANNING:
Administration

3 years:

- New roof at City Hall
- Repaint hallways & lobby at City Hall
- City Agendas digital template program

5 years:

- Replace carpet at City Hall
- City Agendas digital template program

10 years:

- Reseal parking lot at City Hall & Community Services
- Acquire land at Estates & Bosque for additional parking



STRATEGIC PLANNING: Finance

3 years:

- Certified Government Finance Officer program - \$1k
- Benefit Module [Tyler] - \$6k-\$8k
- ClearGov Operating and Personnel Module - \$17k

5 years:

- Retirement of Payroll/HR - fill position [goal to go paperless]
- Create new position - Assistant Finance Director

10 years:

- Brenda - Masters of Public Administration program



STRATEGIC PLANNING: Municipal Court

3 years:

- Hire Warrant Officer - 4 hours a week
- Witness Stand replacement - \$2k
- Metal Detector - \$5k

5 years:

- New Recording System [court software] - \$10k
- Juvenile Case Manager [\$5 fee per citation paid to pay for JCM salary]

10 years:

- Judicial Independence - Court have its own bldg.



STRATEGIC PLANNING: Public Safety

3 years:

- Hire SRO - \$68k [80/20]
- Property Room - \$80k
- Dash cams/Body cams - \$200k
- Ticket Writers - \$40k
- SCBAS - \$35k
- Vests - \$34k Patrol; \$80k Rifle Patrol
- Patrol iPads - \$12k

5 years:

- Unit 2 - \$800k
- Training Grounds - \$75k
- Tasers - \$70k
- Air Quality Device [2] - \$10k
- 10 servers or Cloud Storage - \$100k

10 years:

- Unit 4 - \$180k



STRATEGIC PLANNING: WFC

3 years:

- Refurb old WFC - \$700k
- Pump Track - \$20k
- ADA Playground - \$300k

5 years:

- Shade Structures/Fields - \$50k
- Fairway/Estates Parking Lot - \$50k
- Shed Replacement - \$8k
- Field Refurb - \$20k
- Score Boards - \$20k

10 years:

- Field Lights - \$20k



STRATEGIC PLANNING: Arboretum

3 years:

- Wood Valley Parking Lot - 200k
- Bosque Entrance - \$40k
- Playground Equipment to Children's Area - \$90k
- Outdoor Restrooms - \$150k

5 years:

10 years:



STRATEGIC PLANNING: Pavilion

3 years:

- Office Upgrade - \$8k
- Outdoor Restrooms- - \$150k

5 years:

10 years:



STRATEGIC PLANNING: Community Services - Streets

3 years:

- Old McGregor Road - \$2m
- Woodway Park Roads - \$148k
- Ritchie/Old McGregor Intersection - \$500k

5 years:

- Micro-surfacing Maintenance Program - \$300k/yr [\$1.5m]
- Valley Brook Reconstruction - \$420k
- Ritchie Road Reconstruction - \$1.3m

10 years:

- Bush Drive Reconstruction - \$850k
- Green Branch Reconstruction - \$500k
- E. Fairway Reconstruction - \$1.275m



STRATEGIC PLANNING: Community Services - Water

3 years:

- Bosque Pressure Tank Upgrade - \$400k
- Santa Fe Pump House Replacement - \$500k
- Woodfall Drive 8" Water Line - \$686k
- Bosque GST Rehab - \$236k

5 years:

- Tater Hill GST Rehab - \$283k
- Hwy 84 GST Rehab - \$441k
- Acorn GST Rehab - \$61k
- Hwy 84 Pressure Tank Upgrade - \$430k

10 years:

- Hwy 84 Pump Station Upgrade - \$356k
- Santa Fe/Bosque Transmission Line - \$597k
- 2" Water Line Replacement - \$2.2m



STRATEGIC PLANNING: Community Services - Wastewater

3 years:

- Wastewater Master Plan - \$60k

5 years:

- Additional Maintenance Worker - \$50k
- White Oak Collector - \$100k
- Harbor Lift Station Rehab - 50k

10 years:

- Atlas Drive Sewer Connection - \$77k
- Harbor Force Main Rehab - 27k
- East Woodway Trunk Line - \$6.9m
- Sewer Connection to Bush Industrial Area - \$500k



STRATEGIC PLANNING: Community Services - Drainage

3 years:

- Estates Dr. - Lake Forest Drainage Improvements - \$50k

5 years:

- Whitehall - Broughton Drainage Improvements - \$60k
- Western Oaks - Valley Brook Drainage Improvements - \$100k
- Business Acres Drainage Maintenance - \$50k

10 years:

- Business Acres Drainage Improvements - \$2.6m



STRATEGIC PLANNING: Community Services - Public Buildings

3 years:

- New fuel system at City Shop - \$40k

5 years:

- GIS system for City - \$100k

10 years:

- Fleet Maintenance Building - \$200k
- Hire City Fleet Mechanic -?



STRATEGIC PLANNING: Community Services - Parks

3 years:

- Whitehall Parking Lot - \$125k

5 years:

- Woodway Parks Playground & Pavilions - \$400k
- Bike Lane from City Hall to Poage - 50k

10 years:

- Walking Track Rehab at Parks - \$100k
- Replace Restrooms at Poage & Whitehall - \$300k

Funds Chart of Accounts

- **100 *General Fund** - includes general government activities, public safety, streets, parks, etc. These services are financed by taxes, charges for services, fines, and interest.
- **101 *General Emergency Reserve** - maintains an emergency reserve balance for General Fund operations as required by Finance Policy #200.10.
- **103 *General Equipment Replacement** - accounts for routine equipment replacement purchases on a payback basis from the General Fund.
- **200 *Tourism Fund** - accounts for hotel occupancy tax revenue and expenditures authorized by State law.
- **207 CBA/Pavilion Operations** - accounts the cost to operate the Carleen Bright Arboretum grounds and Pavilion. Financing sources include event revenues, donations, and transfer from the Tourism fund.
- **203 Unclaimed Money Fund** - accounts for unclaimed property under \$100 as required by Chapter 76 of the Texas Property Code.
- **210 Drug Seizure/Forfeiture** - accounts for money seized in drug related incidents as well as the forfeiture of these funds and authorized expenditures.
- **211 Law Enforcement Continuing Education** - accounts for funds received from the state for the sole purpose of law enforcement officer education.
- **212 Building Security - Municipal Court** - accounts for court fees authorized by ordinance and the Code of Criminal Procedure for the sole purpose of improving municipal court building security.
- **213 Municipal Court Technology** - accounts for court fees authorized by ordinance and the Code of Criminal Procedure for the sole purpose of financing the purchase of technological enhancements for a municipal court.
- **214 Municipal Court - Child Safety Fund** - established in September 2001 this fund accounts for court fees assessed for the offense of Passing a School Bus Loading or Unloading. Funds are restricted to expenses related to enhancing child safety, health, or nutrition, including child abuse prevention and intervention and drug and alcohol abuse prevention.
- **215 Asset Forfeiture** - accounts for money received from the sale of seized assets.
- **216 Municipal Court Local Truancy Prevention & Diversion Fund** - Established in January 2020 this fund accounts for court fees authorized by ordinance and the Code of Criminal Procedure for the sole purpose of financing the salary, benefits, training, travel expenses, office supplies, and other necessary expenses related to the position of juvenile case manager.
- **217 Municipal Court Local Municipal Jury Fund** - Established in January 2020 this fund accounts for court fees authorized by ordinance and the Code of Criminal Procedure for the sole purpose of funding juror reimbursements and otherwise finance jury services.
- **300 *Park Capital Projects** - accounts for park improvements as approved by the City Parks & Recreation Commission. Projects are funded by annual transfers from the General Fund.
- **301 Park Dedications** - accounts for funds collected in lieu of parkland dedications to be used for park development within specified zones of the City.
- **302 *General Capital Projects** - provides a funding source for general City projects typically significant in cost. Revenue sources for this fund include surplus funds transferred from the General Fund and interest.
- **306 *Future Capital Street Improvements** - established in FY2002 to account for the proceeds of an incremental property tax increase. These proceeds shall only be used for future capital street improvements in order to offset debt issues and payment of such debt requirements.
- **308 Arboretum Construction Fund** - accounts for construction and capital needs of the Carleen Bright Arboretum. Financing sources include bond proceeds, donations, and internal transfers.
- **309 Development Fund** - established in FY2001 to account for new Economic Development and Community Development initiatives. Programs are funded by internal transfers.
- **310 Family Center Construction Fund** - accounts for construction and capital needs of the Family Center. Financing sources include donations, and internal transfers.

- **311 *Long-Term Capital Projects Fund** - established in FY2015 to account for the proceeds of a property tax increase. These proceeds shall only be used for long-term capital projects in order to offset debt issues and payment of such debt requirements.
- **400 *General Debt Service** - accounts for ad valorem tax revenues and expenditures for general debt service.
- **500 *Utility Fund** - accounts for water and sewer services that are self-supporting and operate much like a private business.
- **501 *Revenue Debt Service** - accounts for debt service related to water and sewer activities. Funds are provided as transfers from the Utility Fund.
- **502 *Utility Emergency Reserve** - maintains an emergency reserve balance for Utility Fund operations as required by Finance Policy #200.10.
- **503 *Utility Equipment Replacement** - accounts for routine equipment replacement purchases on a payback basis from the Utility Fund.
- **504 *Utility Capital Projects** - provides a funding source for water and sewer related projects typically significant in cost. Revenue sources for this fund include transfers from the Utility Fund and interest.
- **507 Utility Impact Improvements** - accounts for impact fee revenues received for future water and sewer capital improvements resulting from economic growth as provided for in the City's impact fee program.
- **514 17 Utility Improvements** - accounts for bond funds issued in 2017 for water and sewer utility improvements.
- **515 *21 Utility Improvements** - accounts for bond funds issued in 2021 for water and sewer utility improvements.
- **600 Sanitation** - accounts for sanitation services that are self-supporting and operate much like a private business
- **800 General Fixed Assets** - accounts for the City's general government fixed assets.
- **900 General Long-Term Debt** - accounts for the City's general long term debt liability.
- **998 Pooled Cash Fund** - accounts for the City's combined cash accounts

***Major Funds**

Divisions/Departments

General Government

4101 City Secretary's Office
4103 Administration
4105 Finance
4109 Non-Departmental

Public Safety

4201 Police/Fire/Animal Control
4203 Municipal Court

Community Services

4301 Streets
4302 Sanitation
4303 Parks
4304 Public Buildings
4305 Drainage
4306 C.S. Admin/Code Enforcement

Public Utilities

4501 Water Services
4502 Sewer Services
4503 Customer Services
4401 Sanitation Services

Community Programs

4603 Woodway Family Center
4604 Community Development
4605 Economic Development
4606 Woodway Beautiful
4607 Youth Commission
4608 Tourism
4609 Carleen Bright Arboretum
4610 Pavilion

Debt Service

4702 Series 2002
4703 Series 2003
4705 Series 2005
4706 Series 2006
4707 Series 2007
4709 Series 2009 (Refunding)
4710 Series 2009
4711 Series 2011 (Refunding)
4716 Series 2016 (Refunding)
4717 Series 2016
4718 Series 2017
4721 Series 2021
4770 Series 74 1st Lien
4771 Series 74 Jr Lien
4787 Series 87
4789 Series 89
4792 Series 92
4793 Series 93
4794 Series 94
4795 Series 95
4797 Series 1997
4798 Series 1998

Impact Fees

4801 Roadway Service Area 1
4802 Roadway Service Area 2
4803 Roadway Service Area 3
4804 Water Impact Fees
4805 Sewer Impact Fees



Expenditure Accounts

Salaries & Wages

11 Regular Employees

- 01 Service/Maintenance
- 02 Office/Clerical
- 03 Technical
- 04 Sworn Personnel
- 05 Professional
- 06 Management/Supervision

12 Temporary Employees

- 01 Temporary/Seasonal

13 Overtime

- 01 Overtime

14 Other

- 01 Employee Firefighters

Employee Benefits

21 01 Health Insurance

22 01 FICA/Medicare

23 01 TMRS

25 01 Unemployment

26 01 Worker's Compensation

27 Other

- 01 Car Allowance
- 02 Uniform Service
- 03 Immunizations
- 04 Team Incentives
- 05 Incentive Pay

31 Professional & Technical Services

- 01 Special Studies
- 02 Contract Labor
- 03 Boards & Commissions
- 04 Audit Services
- 05 Tax Collection
- 06 Appraisal District
- 07 Legal Fees
- 08 Prof Fees - Eng/Arch/Misc
- 09 Jury Service
- 10 Service Charges - GF
- 11 Record Filing Fees
- 12 Public Health District

33 Other Professional

- 01 Schools/Conferences
- 02 Animal Control
- 03 Employment Screening
- 04 Recruiting
- 05 Ambulance Charges
- 06 Bank Service Charges
- 07 Unemployment Filing Fees

41 Utility Services

- 01 Water Purchase Charges
- 02 Water System Fee
- 03 Water Service
- 10 Sewage Treatment/WMARSS
- 20 Uncollectible UB

42 Cleaning Disposal Services

- 11 Disposal - Landfill
- 12 Collection - Residential
- 13 Collection - Commercial
- 14 Collection - Hazard Waste
- 15 Blue Bags
- 16 Collection - Storm Cleanup
- 20 Uncollectible UB

43 Repair & Maintenance Services

- 01 Motor Vehicles
- 02 Office Equipment
- 03 Machinery & Equipment
- 04 Heavy Equipment
- 05 Pumps & Equipment
- 06 Buildings & Grounds
- 07 Streets/Disaster Drill
- 08 Parks
- 09 Lift Stations
- 10 Mainlines
- 11 Storage Tanks
- 12 Meters
- 13 Fire Hydrants

44 Rentals

- 20 Machinery/Equip Rental
- 21 Office Equipment Rental

Expenditure Accounts (continued)

52 Insurance

- 01 Property/Liability
- 02 Surety Bond

Other Services

- 53 01 Communications
- 54 01 Newspaper Notices
- 54 02 Special Events & Marketing
- 54 03 Advertising/Promotions/Marketing
- 55 01 Printing
- 55 02 Newsletter
- 56 01 Mail Handling

61 General Supplies

- 01 Office Supplies
- 02 Computer Supplies
- 03 Postage
- 04 Film & Developing
- 05 Motor Vehicle Supplies
- 06 Botanical Supplies
- 07 Minor Tools
- 08 Traffic Supplies
- 09 Janitorial Supplies
- 10 Chemicals
- 11 Fire/Safety Gear
- 12 Risk Mgmt Supplies
- 13 Community Programs
- 14 Election Supplies
- 99 Fuel Clearing

62 Energy Supplies

- 01 Gas Service
- 02 Electric Service

63 Food

- 01 Food/Memorials
- 02 Banquets/Awards

64 Books and Periodicals

- 01 Subscriptions/Memberships

Capital Outlay - Property

- 71 01 Land
- 72 01 Buildings & Improvements
- 73
 - 01 Water Wells
 - 02 Water Storage Tanks
 - 03 Water Pumps/Wells

80 Other Expenditures

- 01 Contingency
- 02 Emergency Expense (COVID-19)
- 03 Visitor Information Center
- 04 Arts Organizations and Programs
- 05 Conventions
- 06 Arboretum
- 07 Tourism Advertising and Promotions
- 08 Conference Sponsorships
- 09 Festivals
- 10 Dedicated Memorials

81 Transfers

- 01 Grant Matching
- 02 Rate Case Contingency
- 03 Equipment Replacement
- 04 Park Capital Projects Reserve
- 05 Capital Projects
- 06 Whitehall Visitors Center
- 07 Arboretum
- 08 Tourism Fund
- 09 Development Fund
- 10 General Fund
- 11 Utility Fund
- 12 GF Emergency Reserve Fund
- 13 UF Emergency Reserve Fund
- 14 General Projects
- 15 Family Center
- 50 74 Debt Service
- 51 87 Debt Service
- 52 94 Debt Service
- 53 95 Debt Service
- 54 97 Debt Service
- 55 98 Debt Service
- 56 02 Debt Service
- 57 03 Debt Service
- 58 05 Debt Service
- 59 06 Debt Service
- 60 09 Debt Service (Refunding)
- 61 09 Debt Service
- 62 11 Debt Service (Refunding)
- 63 16 Debt Service
- 80 07 Debt Service
- 81 16 Debt Service (Refunding)
- 82 16 Debt Service
- 83 17 Debt Service
- 84 21 Debt Service

- 04 Water Mainlines
- 05 Water Meters
- 06 Sewer Mainlines
- 07 Sewer Lift Stations
- 08 Fire Hydrants
- 09 Sewer Treatment System

74

- 01 Machinery & Equipment
- 02 Vehicles
- 03 Office FF&E
- 04 Heavy Equipment

82 Debt Service

- 01 Principal Paid on Bonds
- 02 Interest Paid on Bonds
- 03 Agents Fees
- 04 Bond Issue Costs
- 05 Bond Cost Amortization

APPENDIX



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrual Basis: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Accrued Expenses: Expenses incurred but not due until a later date.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Balanced Budget: A budget adopted by the legislative body and authorized by ordinance where the proposed expenditures are equal to or less than the proposed resources.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Capital Expenditure: Outflows of spendable resources that result in the acquisition or upgrade of physical assets such as property, buildings, or equipment. They should have a useful life of more than two years and a monetary value of \$1,000 or more.

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural

institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

Fund Balance: Fund balance is the excess of assets over liabilities and is therefore also known as surplus funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.