



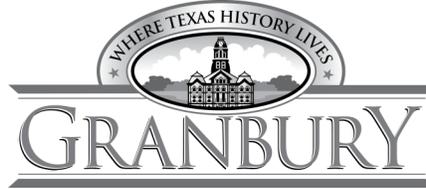
Adopted Annual Budget

Fiscal Year 2022-2023



ADOPTED ANNUAL OPERATING BUDGET

Fiscal Year 2022-2023



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

CITY COUNCIL RECORD VOTE

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

- Jim Jarratt— Aye
- Trish Reiner—Aye
- Eddie Rodriquez—Aye
- Bruce Wadley—Aye
- Steven Vale—Aye
- Greg Corrigan— Aye

“This budget will raise more total property taxes than last year’s budget by an amount of \$1,502,403 (20.84%), and of that amount \$318,905 is tax revenue to be raised from new property added to the tax roll this year.”

[Link to City of Granbury budget website](#)

- Tax Rate -					
Fiscal Year	Property Tax Rate	No-New-Revenue Tax Rate	No-New Revenue M&O Tax Rate	Voter-Approval Tax Rate	Debt Rate
2022-23	0.380000	0.326354	0.140390	0.858147	0.264644
2021-22	0.386965	0.386965	0.169348	0.732765	0.273218

Municipal Debt Obligations - Principal & Interest		
Tax Supported	Revenue Supported	Total
\$ 74,232,519	\$ 143,810,888	\$ 218,043,407

ADOPTED ANNUAL OPERATING BUDGET

Fiscal Year

October 1, 2022 through September 30, 2023



- Mayor -

Jim Jarratt

- Council Members -

Trish Reiner, Mayor Pro-Tem

Eddie Rodriguez, Council Member

Bruce Wadley, Council Member

Steven Vale, Council Member

Greg Corrigan, Council Member

- City Manager -

Chris Coffman

Operating Budget document prepared by the
Finance Department

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MAYOR
JIM JARRATT

MEET THE LEADERS

Granbury

City Council

About City Council

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

City Council Meetings

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



Eddie Rodriquez
Council Member
Place 2



Bruce Wadley
Council Member
Place 3



Trish Reiner
Mayor Pro Tem
Place 4



Steven Vale
Council Member
Place 5



Greg Corrigan
Council Member
Place 6

MISSION STATEMENT

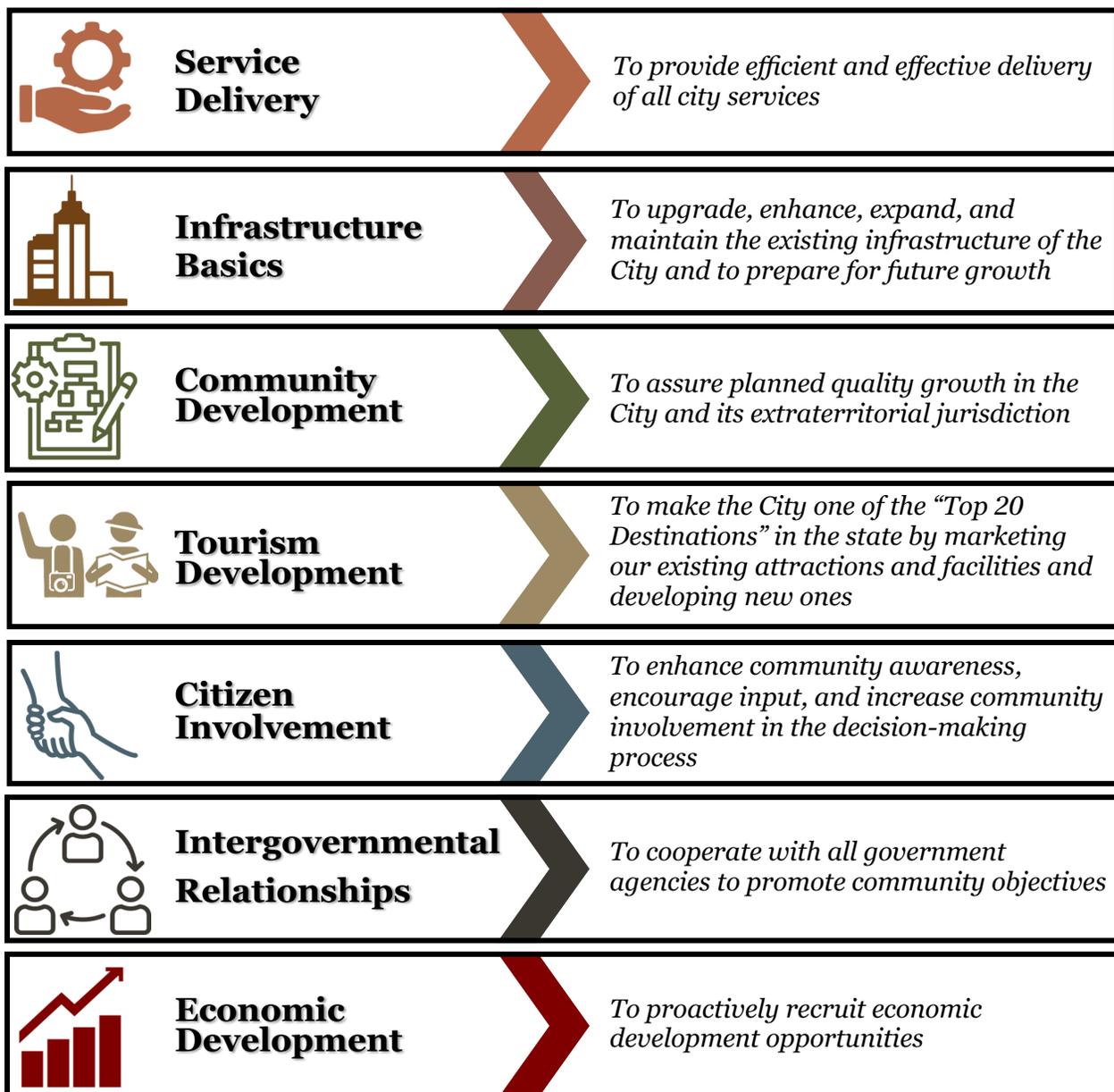
“Providing quality of life through exceptional services with a friendly and responsive staff.”

VISION STATEMENT

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

FOCUS ELEMENTS

Development of the 2022-2023 Fiscal Year Budget was guided by the core City Focus Elements as outlined below.



FOCUS ELEMENTS

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

SERVICE DELIVERY, ORGANIZATIONAL, AND OPERATIONAL EXCELLENCE



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

INFRASTRUCTURE BASICS

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



COMMUNITY DEVELOPMENT

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



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TOURISM DEVELOPMENT

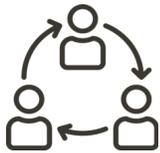
4.1 Continue to increase the tourism-based economy and tourism opportunities



CITIZEN INVOLVEMENT

5.1 Conduct a scientific survey of the citizens to determine among other things the community's vision for Granbury

5.2 Continue and expand the communication strategy



INTERGOVERNMENTAL RELATIONSHIPS

6.1 Establish a strategic and active engagement with relevant agencies

6.2 Prepare and approve a legislative agenda establishing positions on issues of concern to the City

ECONOMIC DEVELOPMENT

7.1 Prepare a long-range financial plan

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

7.3 Identify and accelerate capital projects in areas where there is economic development opportunity

7.4 Prepare an overall multi-year economic development plan





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Granbury
Texas**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morrill

Executive Director

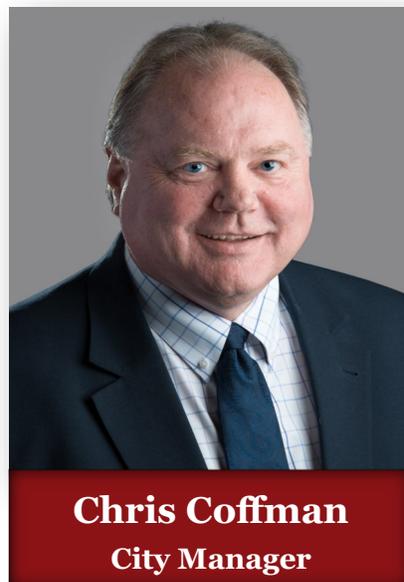
The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Granbury, Texas for its annual budget for the fiscal year beginning October 1, 2021. In order to receive this award, a governmental unit must publish a 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.



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A Word from the City Manager



Honorable Mayor and City Council:

It is my honor and privilege to present to you the Annual Adopted Operating Budget for the City of Granbury for the Fiscal Year 2022-2023. This document details the comprehensive strategic plan by which Granbury strives to enhance our quality of life. The Operating Budget is an outline of the programs and services to be provided by the City during the coming year. The City of Granbury is an exciting place to live, work and play. Our City plays an important role in defining our quality of life by developing and maintaining standards which have contributed to a pleasant, attractive, dynamic and healthy community. Managing Granbury's future growth is another priority as we work together to develop and maintain the City's economic status, unique character and preserve our rich historic heritage.

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

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

BUDGET IN A BRIEF

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

Fiscal Year 2022-2023 Operating Budget totals \$59.69 million for all funds. Of that amount, approximately \$38.52 million is for continued operations, \$11.24 million for debt service, and the funding for capital improvement projects and equipment is \$1.65 million. The operating inter-fund transfers are approximately \$8.28 million.

Property Values

2022 certified property values increased by about 25% or almost \$476 million in total, compared to the 2021 certified values. The growth represents an increase in certified valuations from \$1.863 billion to \$2.339 billion. Strong residential development was the major contributor to the increase in the property valuations in 2022. New residential properties added to the tax roll in 2022 equates to about \$79 million, new commercial developments were about \$6.5 million.

Property Tax Rate

The City's adopted property tax rate for Fiscal Year 2022-2023 is \$0.38000/\$100, which is 1.8% or \$0.007 lower than last year's property tax rate of \$0.38697. The adopted debt service portion of the tax rate is \$0.22235, and the maintenance and operations portion of the tax rate is \$0.15765 to support the total tax rate of \$0.38000 per \$100 property valuation. As reflected in the maintenance and operation tax rate, the City's operations are primarily supported by sales tax revenue, as well as other taxes and fees.

Recap Of The Property Tax Rate Changes

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

Sales Tax

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

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

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

This budget illustrates an increased growth in sales tax revenue over the previous year. Fiscal Year 2022-2023 is budgeted to be \$10.78 million which represents a 9% increase compared to Fiscal Year 2022 originally budgeted revenue of \$9.885 million. The increase in sales tax projection is supported by the growth trend our City has experienced due to commercial and residential growth and an increase in tourism activities.

Review and Update of Fees and Charges

Each year as a part of the budget process, staff reviews current fees and charges to ensure that amounts are set appropriately for cost recovery and to remain consistent with the market. Based on the regional consumer price index, the City is proposing to increase water and sewer rates by 2.5%. This is well below the actual inflationary cost of supplies we are currently enduring, but I feel that any adjustment beyond the 2.5% would be an over bearing burden for our citizens and businesses at this time.

Debt Issuance and Capital Funding

In fiscal year 2022 the City has received \$47 million from a bond issuance for constructing street improvements, including drainage, landscaping, curbs, gutters, sidewalks; and constructing improvements and extension to the City's combined water, sewer and electric system. The current bond market coupled with the City's strong credit rating allowed the City to issue the needed bond funds at a premium and only finance \$41.945 million in debt.

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

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

Additionally, during fiscal year 2020, the City issued \$19 million for new major general infrastructure projects. These projects include \$13M for a stand-alone police station, \$3.6M for parks and recreation facilities, and \$2M for street rehabilitation projects. Due to Granbury's underlying strong bond rating of "AA", the City was able to obtain the \$19M in project funding at a premium, and only financed \$16.46M.

The City is still in the process of rehabilitating the current, "south" wastewater plant with Membrane Bioreactor (MBR) technology and build a new "east" wastewater plant to serve the growing population with the same MBR type system. In 2018 \$48.8 million was funded through the Texas Water Development Board (TWDB) Clean and Drinking Water State Revolving Fund loan programs. The TWDB loan program provided a low-cost financial assistance for planning, design, and construction of

2022-2023 Adopted Budget

the City's \$35M wastewater infrastructure and the \$13.8M water treatment plant extension. Due to Granbury's underlying strong bond rating of "AA", the interest rates for these two TWDB projects were reduced by 135 basis points and 165 basis points, respectively, off the market interest scale, saving the citizens of Granbury \$12.6M over the 30-year notes. To anticipate the increase in water and sewer demands of our growing community, the City is already making plans for a third, "north" wastewater treatment plant and a second, "north" water treatment plant.

Fleet Fund

The Fleet Replacement Fund is funded through transfers from other funds, interest revenue, and sale of City assets. The purpose of the Fleet Replacement Fund is to ensure that adequate funds are available to purchase vehicles and equipment, to maintain safe operating conditions for employees and the general public, to stabilize budgeting for major purchases, and to provide a systematic, city-wide approach to procurement and disposition of the fleet. "Fleet", for the purpose of this fund, includes cars, trucks, police vehicles, heavy equipment and trailers for City's operations. Along with the Fleet Fund, the City established an advisory Fleet Committee. The Fleet Committee is comprised of representatives from key departments responsible for most of the fleet inventory along with representatives from the finance department, the fleet shop, and administration. This mix of members reviews the City's needs for fleet transfers, purchases, disposals and maintenance to accomplish City-wide efficiency in fleet management and procurement, as well as making a recommendations to the City Manager for the procurement and deposition of fleet. Above all, the Fleet Committee is committed to keeping citizens and City-staff safe in the maintenance and operation of the City's equipment. In the first three years of the Fleet Fund, the City has already been able to purchase thirteen police vehicles fully equipped, thirteen public works vehicles, five heavy equipment and six other City equipment with cash due to reserving funds set aside specifically for these capital purchases. In fiscal year 2023, the City is budgeting to procure three more fully equipped police vehicles and a riding mower to be used by the Parks Department.

Multi-Year Forecast

To sustain and plan for Granbury's long-term needs, the Fiscal Year 2022-2023 budget includes a Five-Year Strategic Capital Plans. This plan identifies planned projects for the next five years based on funding availability and priority of each project.

Employee Insurance Benefits

Employee insurance benefits include medical, dental, vision, life, accidental death, long-term disability, and COBRA insurance, as well as flexible spending account administration. The City continues to exhibit commitment to our employees by funding the employee medical insurance premiums and reimbursing employees for any of their deductibles in excess of \$1,000. This reimbursement offering was established to allow the City to procure lower premiums from the health insurance provider by choosing a \$3,500 deductible plan. However, the City is able to maintain a benefit equivalent to a normal \$1,000 deductible plan by utilizing funds set aside in reserves for the intended purpose. This budget reflects a 20% increase in the medical health care benefit to the employees. Employees can choose to insure their dependents at a cost.

Texas Municipal Retirement System (TMRS)

The City is committed to ensuring the retirement benefit offered to employees is affordable, sustainable, and competitive. The City's current plan design does not change and includes funding for participation in the TMRS program at a contribution rate of 17.40% for 2023. This rate is higher than the 2022 TMRS contribution rate of 16.85%. Unlike many other retirement funds in local and federal governments,

TMRS is in a great financial condition because of monitoring the match requirements to keep the program solvent and investing in solid investments. The earnings on the investments are returned to the governmental member organizations to help reduce the overall percentage investment of match required. For more information about TMRS, please visit their annual report on their web page at https://www.tmr.com/down/finance/TMRS_ACFR_2021.pdf

Priorities and Issues

The City has been committed to conservative and sound financial planning. The continuation of the processes instituted during the last several years for controlling costs and capital expenditures will be a major factor in ensuring that the City of Granbury remains on a stable financial footing in the upcoming years. The City will initiate some new capital projects in Fiscal Year 2022-2023, and will continue to focus on quality, customer-oriented services and maintaining venues currently available.

The City strives to achieve organizational and operational excellence and develop an employee retention and recognition program focusing on productive abilities, increased efficiencies, creativity and cost savings. Currently the City is completing a City-wide compensation study. Results of the study will be incorporated in the fiscal year 2022-2023 operational budget.

Financial Goals

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

- The undesignated reserve shall be at least 25% of total expenditures for both the General Fund and the Utility Fund. At the end of fiscal year 2021, the General Fund's unassigned Fund Balance was 74% of the total General Fund expenditures, and the Utility Fund's unassigned Fund Balance was 72%.
- Bond ratings with Fitch and Standard & Poor's will be maintained at AA for the General Fund and improved if possible.
- The budget for each fund will be balanced with revenues exceeding expenses by at least 1% for the General Fund and the Utility Fund.
- As a non-recurring revenue source, beginning fund balances are only used to fund capital or other one-time expenses.

Conclusion

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

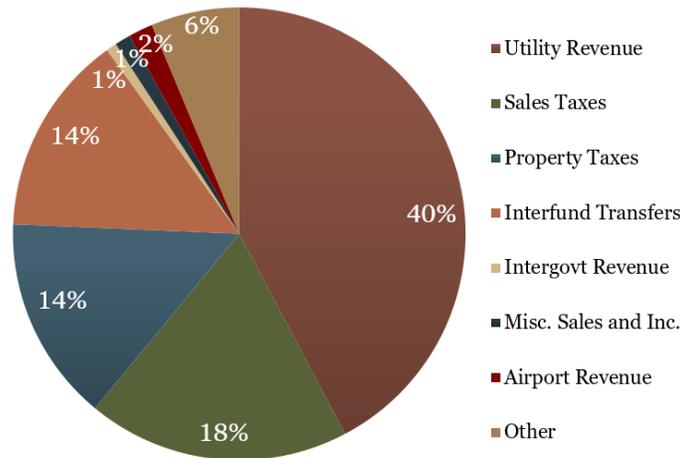
It is my honor and privilege to serve as your City Manager and I look forward to implementing this year's budget because of the continual positive impacts upon this community for years to come. The comprehensive budget for Fiscal Year 2022-2023 fulfills the policy objectives as directed by the City Council. Our emphasis is on continued improvements and the delivery of services that lead to a high quality of life and pride in our community for future generations to enjoy.

Chris Coffman, CPM
City Manager



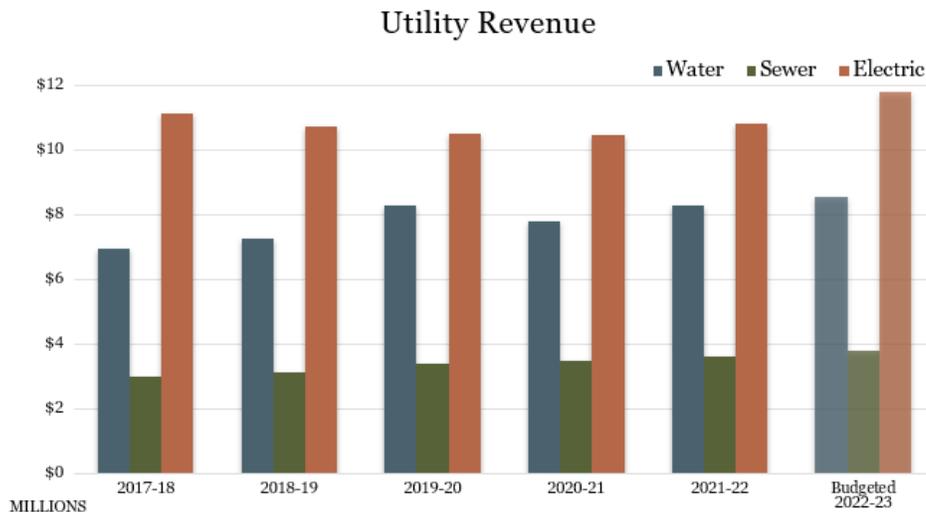
OVERVIEW OF REVENUE SOURCES AND ASSUMPTIONS

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



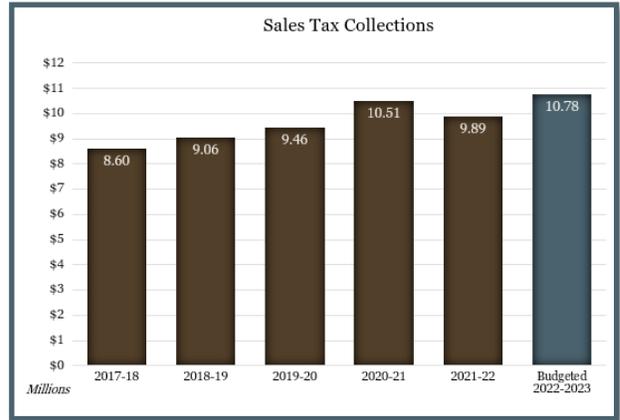
Utility Service Revenue - \$24.305 Million, 40% of Total Revenues

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



Sales Tax - \$10,780 Million, 18% of Total Revenues

The largest single revenue source for the General Fund is Sales Tax. Taxable sales have increased noticeably over the past few years primarily due to a continued development and renewed economic activity. The City is projecting sales tax to increase 9% over last year’s budgeted amount.



An important source of sales tax revenue relates to the demographics of new citizens joining our community. Given the quality of life in our City, the City has historically been a popular retirement destination. The increased wealth factor has had a large impact on the spending habits of our population. During the last several years, the City has begun to attract younger families as well. Ultimately, the size of population both inside and outside the City limits is vitally important in determining the level of sales tax revenue earned. Granbury is a City of 11,490 people surrounded by over 65,000 of non-city residents.

Currently the existing sales tax rates are as follows:

State	6.25%
City	1.50%
County	0.50%
Total	8.25%

Property Tax - \$8.442 Million, 14% of Total Revenues

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

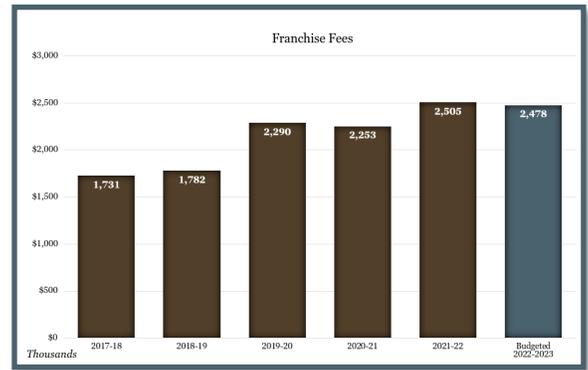
It is important to note that the property tax rate is adopted to be less at \$0.38000 per \$100 property valuation than it was in 2022. The tax rate is determined based upon completion of the budget process, which entails projecting the expected revenue, determining the most efficient use of resources and expected levels of expenditures, while utilizing the tax rate required to balance the budget.

Based on the assessed valuation of appraised property provided to us by the Hood Central Appraisal District, the Fiscal Year 2022-2023 budget reflects estimated property tax collection of \$8,442,062 This third party appraisal analysis is the major factor in projecting our Ad Valorem revenue. Property valuation increased by about 25% from \$1.863 billion to \$2.339 billion in Fiscal Year 2022-2023. The City projects that the assessed property valuation will continue to grow mainly due to new residential developments.

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Franchise Fees

The City receives substantial revenue from franchise fees. When utilities and other industries use city property to distribute their services, cities are permitted by law to collect rental fees, also known as “franchise” fees, for the use of public property. Franchise fees are calculated by various methods, depending on industry type. Franchise fees are collected from both public and private utilities and assessed for the continued use of the public right-of-way. Among these fees are: cable TV, telephone, electric, solid waste, gas, and other franchise fees. For Fiscal Year 2022-2023, the City is estimating to receive \$2,477,800 in franchise fees. This estimate is based on the growth of the City and historical trend analysis. The largest part of the Franchise taxes are paid by the Utility Fund to the General Fund for its portion of business conducted on the City’s rights-of-way.



The percentage charged for franchise fees to the Utility Fund by the General Fund increased in FY 2019-2020 from 4% to 6%.

Airport

The major source of revenue for the airport fund comes from the sale of aviation fuel and hangar rent. The City estimates to collect \$631,000 in fuel sales and \$334,000 for hangar rental in Fiscal Year 2022-2023, 31% higher than the previous year’s budget in anticipation of the runway expansion completion to have an effect on sales this fiscal year. The airport continues to partner with TXDOT on the major Airport Expansion Project (See Page 232).

Licenses, Permits, and Fees

Cities may collect fees for issuing permits for building construction, environmental regulation, and for other services. Because cities incur costs to regulate in these areas, the permit fees must be tied to the cost of providing the service. With the stable and renewed economic outlook, permit activity is moderately on the rise. The City of Granbury projects to receive \$880,500 in Licenses, Permits and Fee revenue in Fiscal Year 2022-2023.

Municipal Court Fees

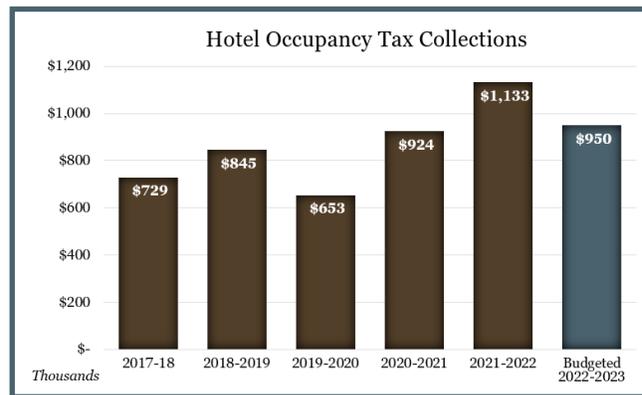
A city that operates a municipal court may impose fines for violations of traffic laws and city ordinances. Maximum fines typically range from \$200 for traffic violations, up to \$2,000 for City ordinance violations relating to health and safety. The City’s fine revenue plays a very small role in offsetting the costs of law enforcement and operation of the municipal court system. The projection for court fines is based on historical trends. The City estimates to collect \$229,100 for fines & forfeitures in Fiscal Year 2022-2023, based on the current year’s collections.

Park Revenue

Park revenue is made up of recreation league fees, concession revenues, city pool admission, and other recreational activities. The projection for Fiscal Year 2022-2023 is \$137,900 in park revenues.

Hotel Occupancy Tax & Tourism Revenue

The City receives Hotel Occupancy Tax (HOT) revenue from the hotels, motels, bed-and-breakfasts, and short-term rentals in the City of Granbury. The estimated HOT for Fiscal Year 2022-2023 is \$950,000. Tourism is a critical part of the City’s economic development program. The tremendous efforts of the tourism department marketing the various events, attractions and recreational opportunities offered in the Granbury area have played a large role in the increase of the HOT revenue since the initial impact of the pandemic. The Tourism Fund



also accounts for revenues from the Lake Granbury Conference Center and other miscellaneous income. The estimated revenue for the conference center is \$303,000 in Fiscal Year 2022-2023.

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

Miscellaneous Sales and Income

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

Interest Revenue

Interest revenue is a fractional part of the total revenue source for the Fiscal Year 2022-2023 budget and is contingent on the total available cash as well as the market interest rate. The City estimates to receive \$174,937 in interest in the upcoming fiscal year.

Intergovernmental Revenue

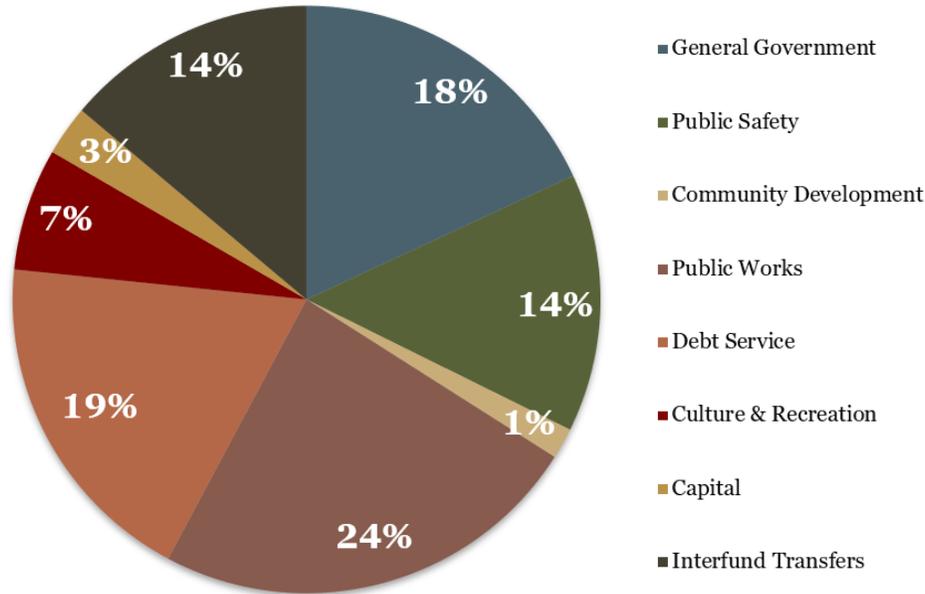
This section of the revenue includes state grants, intergovernmental contributions, and other reimbursements. In addition to the usual grants for Clear Air Coalition and Texas Lakes Trail, during Fiscal Year 2022-2023, the City is budgeting to receive \$86,000 in a State grant for Police body cams and \$200,000 from Non-Primary Airport Entitlement (NPE) and RAMP for airport projects.

Other Financing Sources

The use of the Fund Balance in the General Fund and Utility Fund also falls in this section. In Fiscal Year 2022-2023, the General Fund budget will utilize \$33,000 of Park Reserves for mulch replacement at Ashley Oaks and for other special park projects. The City is also budgeting to bring in 23,000 from reserves for PEG related projects. The Utility Fund will utilize \$786,000 from Fund Balance for utility related capital projects outlined on Pages 222-226.

OVERVIEW OF EXPENDITURE ASSUMPTIONS

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



General Government:

General Fund: City Council / City Manager / City Secretary / Legal / Finance / Purchasing / Warehouse / Social Services / IT / Human Resources / Communications / Fleet Maintenance / Building Maintenance / Clean Air / Non-Departmental

Utility Fund: Utility Administration / Meter Reading / Non-Departmental

Airport Fund: Airport

Granbury Historic Properties: GHP

Public Safety:

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

Community Development:

General Fund: Community Development / Economic Development

Public Works:

General Fund: Street Maintenance

Utility Fund: Groundwater / Water Treatment / Water Distribution / Wastewater Treatment / Wastewater Collection / Electric / Public Works

Culture & Recreation:

General Fund: Parks & Recreation / Cemetery

Tourism Fund: Tourism / Opera House / Langdon Center / Conference Center

Debt Service:

All Funds Combined

General Government

The City added three new positions in this budget for a mechanic and two more custodians to service the new police station. The Airport fund budget was increased in anticipation of the completion of the expanded runway, including cost of fuel for resale and additional capital improvements.

Public Safety

In 2022, the City completed the construction of a new stand-alone police station. The fiscal year 2022-2023 budget includes additional expenses associated with the new station such as utilities, and increased liability insurance. Operational budgets have increased to accommodate the higher fuel costs. The police department budget includes an additional police lieutenant position. The fire department will start replacing their radios over the next two budget years.

Community Development

In order to promote growth, the City continues to invest funds in economic development including adding one new economic development position in this budget. The City intentionally encourages quality new development and strategic re-development. Granbury will update the city-wide Comprehensive Master Plan and implement a new Development Tracking & Plan Review software.

Public Works

Total Public Works operating expenses have increased due to fuel costs, unfunded mandates that require increased sample testing and rising chemical costs for water and wastewater treatment processes. The City is also budgeting for an additional groundman in the electric department.

Culture & Recreation

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

Capital

The City will continue to invest in capital improvements for technology infrastructure, public works maintenance programs, reserve funds for large future capital replacements, and a few building renovations. (See Pages 222-226)

Debt Service

The City's debt service obligation has increased for both the General Fund and Utility Fund compared to the prior fiscal year due to the issuance of the 2022 CO Bond. (See Pages 240)

Interfund Transfers

Interfund transfers from the General Fund to the Tourism Fund have remained consistent. The Airport will continue to transfer to the General Fund for its share of allocated costs for services provided by the General Fund. The Utility Fund also pays a shared allocation to the General Fund for administrative and support services.

FISCAL YEAR 2022-2023 BUDGET CALENDAR



FISCAL YEAR 2022-2023 BUDGET CALENDAR

Preparation

Date	Task
Mar 1	Start of FY 2022-2023 Budget Process
Mar 8	Distribute capital project request forms and vehicle replacement worksheets for FY 2022-2023
Mar 25	Distribute FY 2022-2023 projected operational line item budgets for Department Heads' review and revisions
Apr 7	Deadline for Vehicle Replacement Requests
Apr 7	Deadline for FY 2022-2023 Capital Requests
Apr 11	Deadline for Operational Budget line item projections
Apr 27 - May 5	Department Heads meet with City Management to discuss submitted budget requests for the FY 2022-2023 Annual Budget
Jul 11	Distribute Fee Schedule for Review

Review & Adoption

Date	Task
Jun 14	Budget Workshop with Council
Jun 14	Review goals and long-range financial plan
Jul 19	<u>Regular City Council Meeting</u> - Update Council on any changes to Proposed Budget since the Budget Workshop
Jul 29	Proposed FY 2022-2023 Annual Budget to be submitted to City Council and City Secretary.
Aug 2	<u>Regular City Council Meeting</u> - Council vote to set date, time and place of public hearing on budget (<i>Sept 6</i>) - Vote to place a proposal to adopt the tax rate on the agenda of a future council meeting (<i>Sept 6</i>)
Aug 6	- Publish Notice of a Hearing on the FY 2022-2023 Budget - Publish notice of proposed FY 2022-2023 Tax Rate
Sept 6	<u>Regular Council Meeting</u> - Public Hearing on the FY 2022-2023 Budget - Adopt FY 2022-2023 Annual Operating Budget - Adopt FY 2022-2023 Tax Rate

Implementation

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



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BUDGET PROCESS

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

I. Definition and Authority

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

II. Preparation and Submission of the Budget

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

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

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

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

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

2022-2023 Adopted Budget

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

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

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

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

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

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

III. Preparation of the Strategic Plan

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

IV. Adoption of the Budget

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

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

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

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

V. Balanced Budget

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

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

VI. Amending the Adopted Budget

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

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

VII. General Budgetary Controls

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

COMMUNITY PROFILE

The City of Granbury is located in the heart of north central Texas in Hood County and is home to approximately 11,500 people, and serves as the center of commerce, entertainment, hospitality, and recreation to its 66,900 county residents. The City of Granbury grew 4.5% in from 2021 to 2022, and the community has successfully promoted tourism, making it a major economic benefit to the community. In 2019, 2020 and again in 2021 Granbury was named the #1 Best Historic Small Town by USA Today. Granbury is the first City to achieve this award three years in a row. Granbury is a Home Rule Charter City and operates under a Council-Manager form of government. A mayor and five council members are elected by majority of the entire City. Elections are held the first Tuesday in November.

Historic Granbury

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

Viewed as a model for downtown revitalization, the Granbury Square is proud to have been the first downtown in Texas to be listed on the National Register of Historic Places. Preserving our historic charm and authentic Texas experiences is an important part of what Granbury is about. The majestic Hood County Courthouse was the recipient of the Texas Downtown Association 2013 President’s Award for Best Restoration. Also, with the help of the City of Granbury and other donors, the Granbury Opera House has been completely restored. The Granbury Opera House also won the Texas Downtown Association (TDA) President’s Award for Best Renovation in 2014.

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

Economy and Employment

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

Proximity to the Dallas/Fort Worth metroplex, land affordability, and lake access support a growing commuter population. Additionally, Granbury serves as a second-home choice and retirement destination due to its location on Lake Granbury. Residents can also benefit from participation in the broad and diverse Dallas-Fort Worth-Arlington metropolitan statistical area. The City’s hometown atmosphere combined with moderate development attitude and low cost of living makes Granbury an attractive place to live.

The City of Granbury anticipates future growth in the local economy as a result of capital improvements completed these past years and new projects budgeted in the current fiscal year. The City has been successful in attracting several residential developments, single-family and multi-family,

with many of these developments being up-scale residential developments offering championship golf courses and lake access.

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

Lake Granbury Medical Center (LGMC) is one of the area's largest non-retail employers, providing employment for doctors, nurses and other health care personnel. LGMC provides the most current state-of-the-art facilities in the North Texas area. The area has also recruited two other high technology employers: Compute North, a computer block chain data center with a capital investment of \$1 billion and Viking Solar Energy Farm. Other local companies that have expanded in the region in recent years include Revolver Brewery, Propell and Equibrand.

Culture and Recreation

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

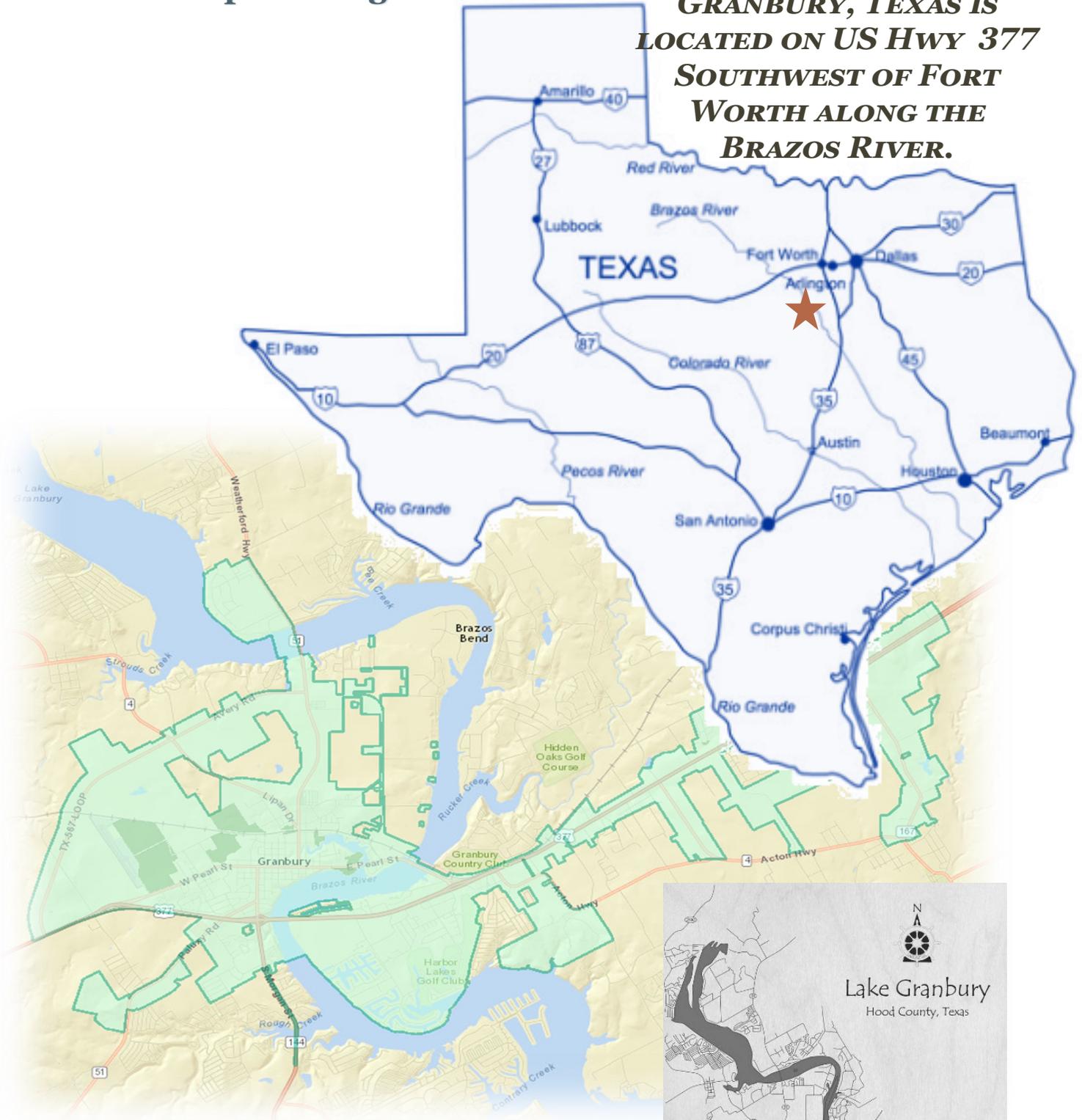
The silver screen is also represented, the old-fashioned way, at the Brazos Drive-In Theater. Fossil Rim Wildlife Refuge, Dinosaur Valley State Park and Dinosaur World are a short drive away. Granbury is the perfect destination for tranquility, with several miles of hike and bike trails that meander through the City's park system and through the new Memorial Lane section honoring our heroes. The City Beach is ideal for swimming or sunbathing and the light-colored sand on the beach is mined locally from a Cretaceous Age beach.

The Dana Vollmer municipal swimming pool at the Pearl Street Park offers a unique swimming experience that entire families will enjoy. It is adjacent to the City's new sports complex and playgrounds. The sports complex offers soccer fields, disc golf, baseball and softball. Lake Granbury provides a scenic 33.5-mile-long lake with over 100 miles of shoreline offering boating, fishing, waterskiing, canoeing and swimming. Four parks operated by the Brazos River Authority provide boat ramps, swimming, camping and picnicking. There are even two restaurants you can access by car or boat!

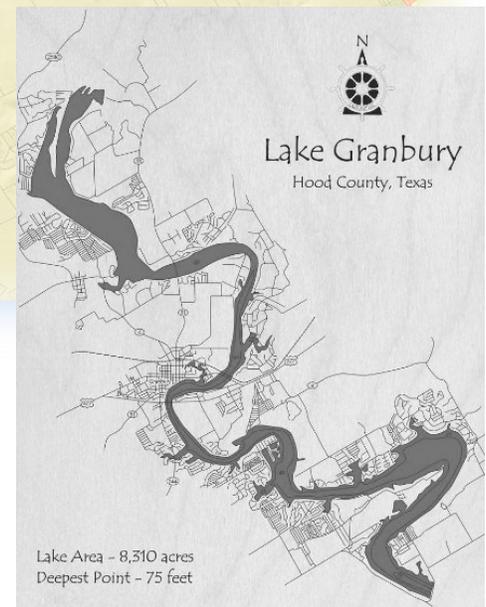
Education

Granbury ISD schools provide high-quality education for the district's children. The public school system is large enough to offer progressive and diverse programs, and small enough to allow teachers and administrators to cultivate a personal, active interest in each student. Award winning programs in academics, fine arts, vocational education, athletics, and leadership are available to the district's more than 7,469 students.

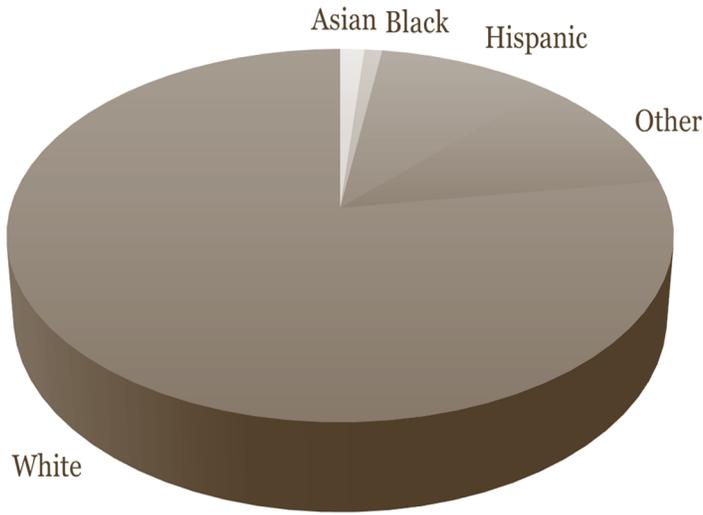
**GRANBURY, TEXAS IS
LOCATED ON US HWY 377
SOUTHWEST OF FORT
WORTH ALONG THE
BRAZOS RIVER.**



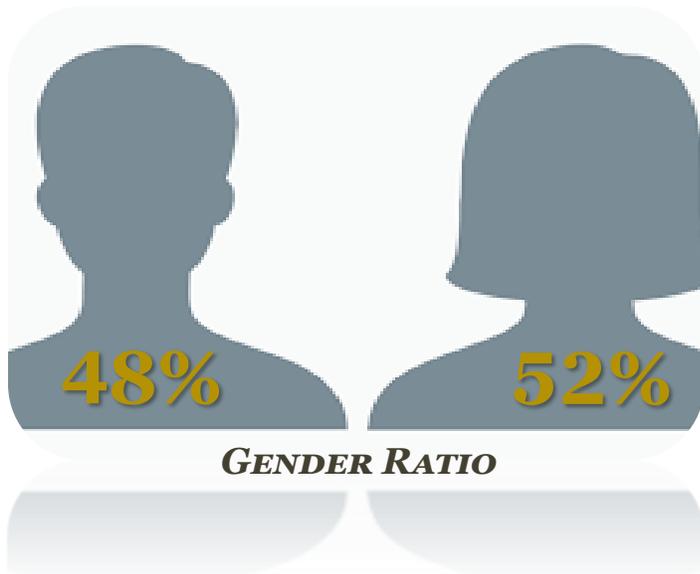
**IN 1969, THE DE CORDOVA BEND
DAM CREATED LAKE GRANBURY
ALONG THE BRAZOS RIVER**



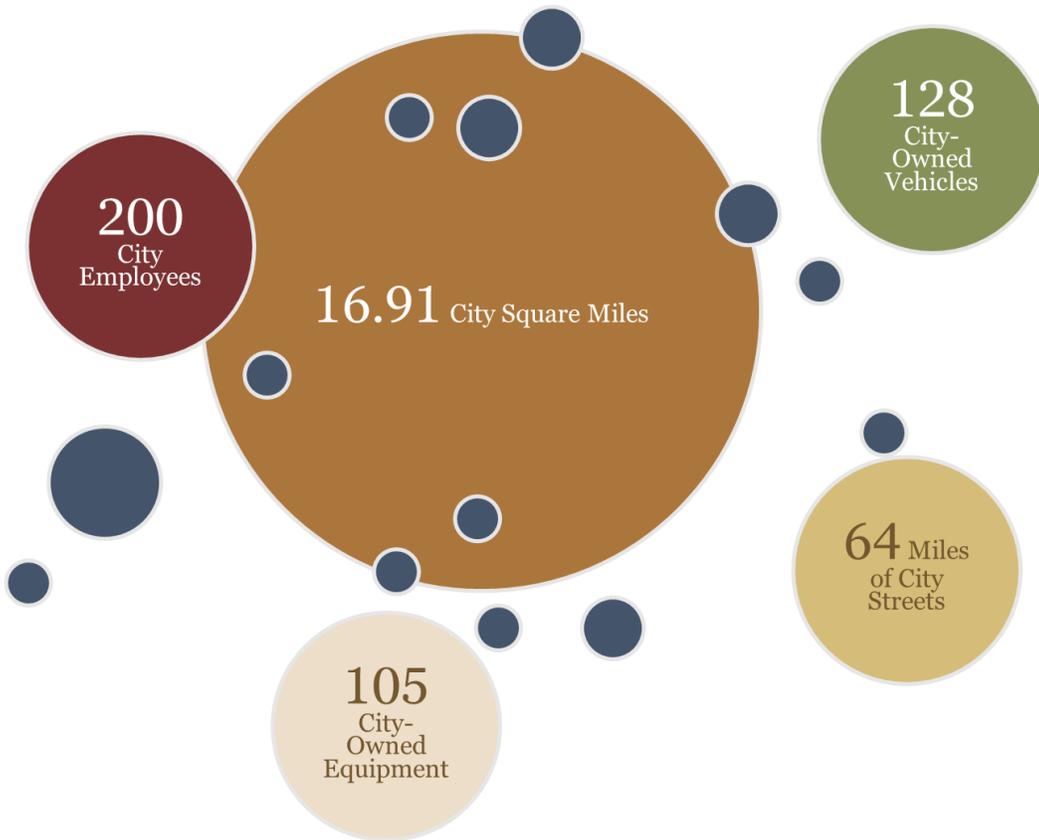
DEMOGRAPHICS



HOOD County Seat



CITY STATISTICS



MILES FROM...

Fort Worth	38
Dallas	73
Austin	177
Houston	285
El Paso	579
Atlanta	851
Chicago	1,031
Los Angeles	1,381
New York	1,620



Airport

3603 Feet of Runway



10 Attendance Centers

7,469 Students

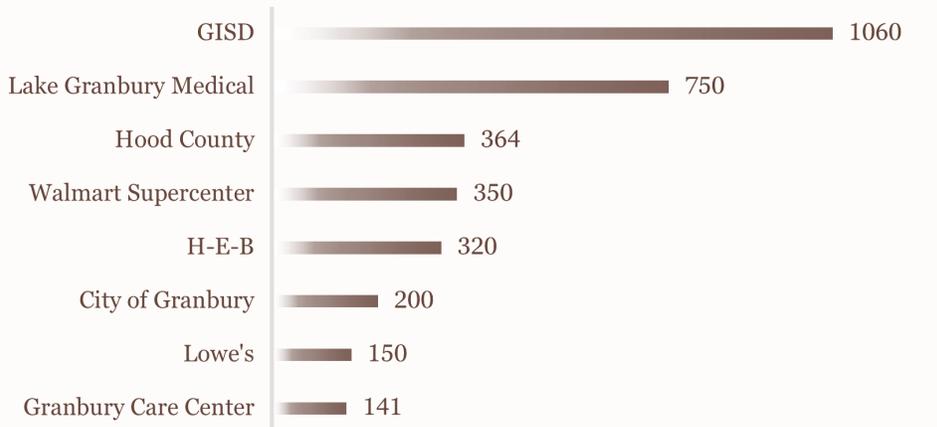


Education

CITY STATISTICS



Employers



RECREATION

Parks

- 133 Acres of Maintained Parks
- 1 Skate Park
- 1 Dog Park
- 1 Beach Park

Other Recreation

- 1 Pool
- 1 Disc Golf Course
- 1.5 Basketball Court
- 2 Boat Ramps
- 2 Volleyball Pits
- 4 Playgrounds
- 8 Soccer Fields
- 9 Baseball Fields
- 2.9 Miles of Hike & Bike Trails



Public Safety

3 Fire Stations

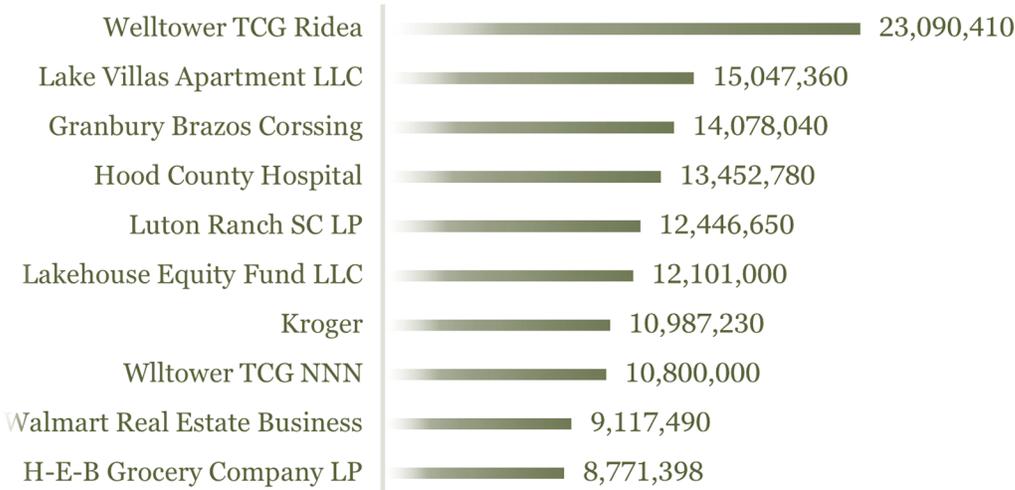
- 56 Volunteer Firefighters
- 1,104 Fire Calls
- 369 EMS Calls

1 Police Station

- 47 Police Officers

CITY STATISTICS

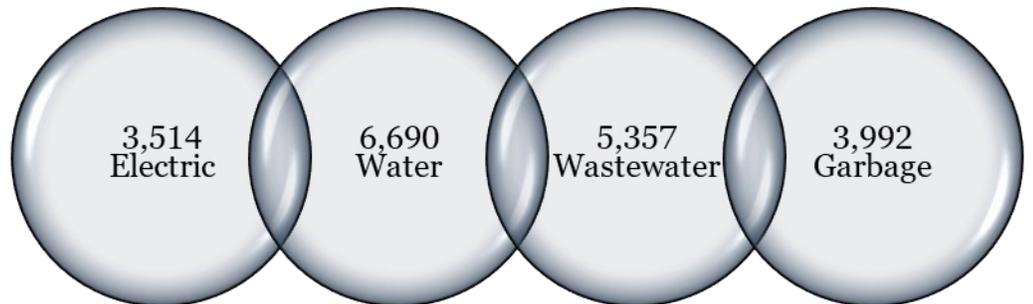
LEADING TAX PAYERS



Utility Customers



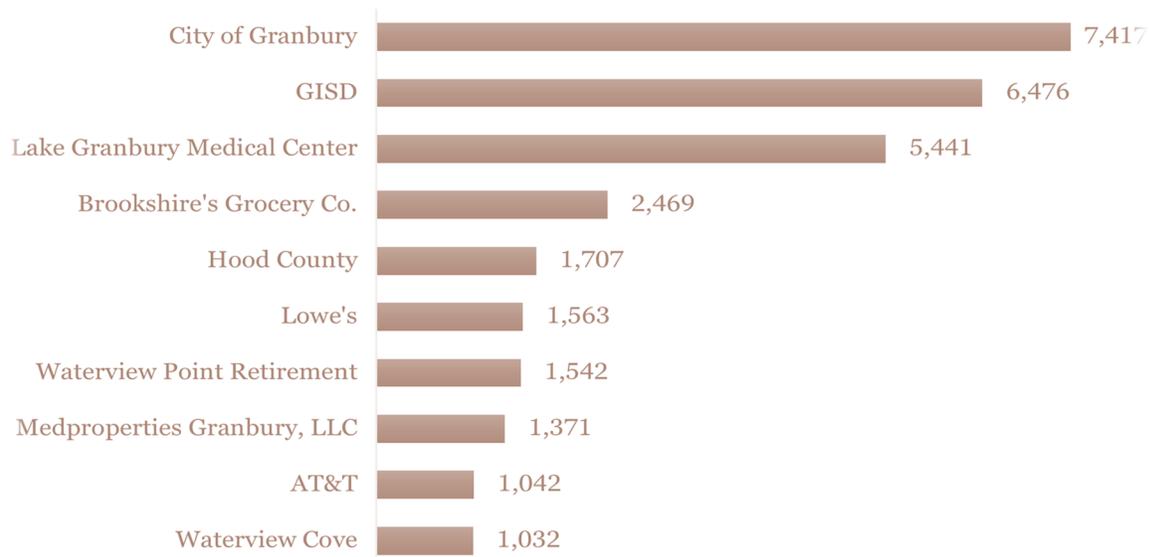
Utilities



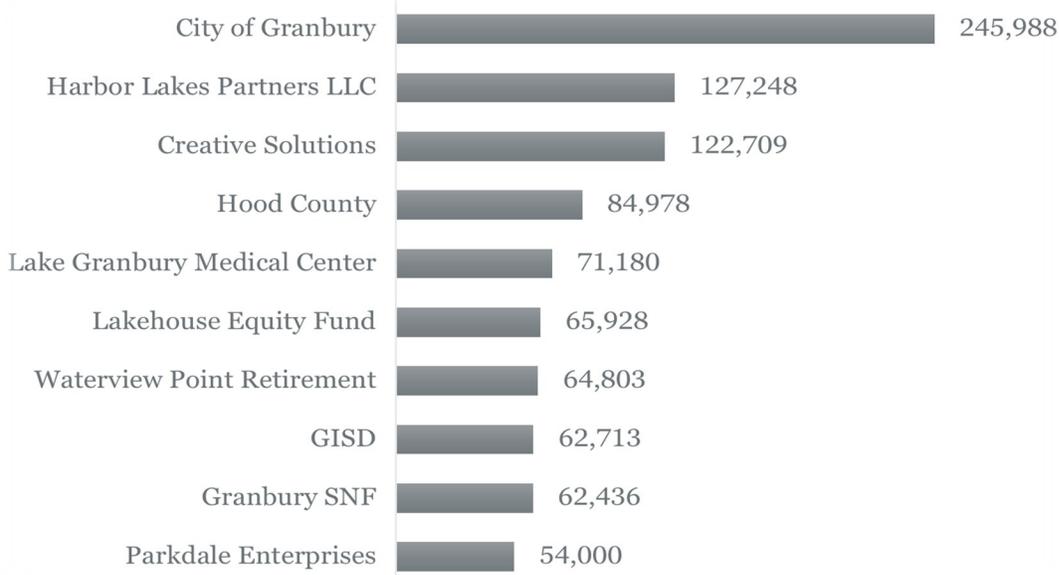
Water Lines (Miles)	156
Overhead Lines (Miles)	87
Sewer Lines (Miles)	51
Underground Lines (Miles)	24
Lift Stations	43
Wells	18
Water Treatment Plant	1
Wastewater Treatment Plant	1

CITY STATISTICS

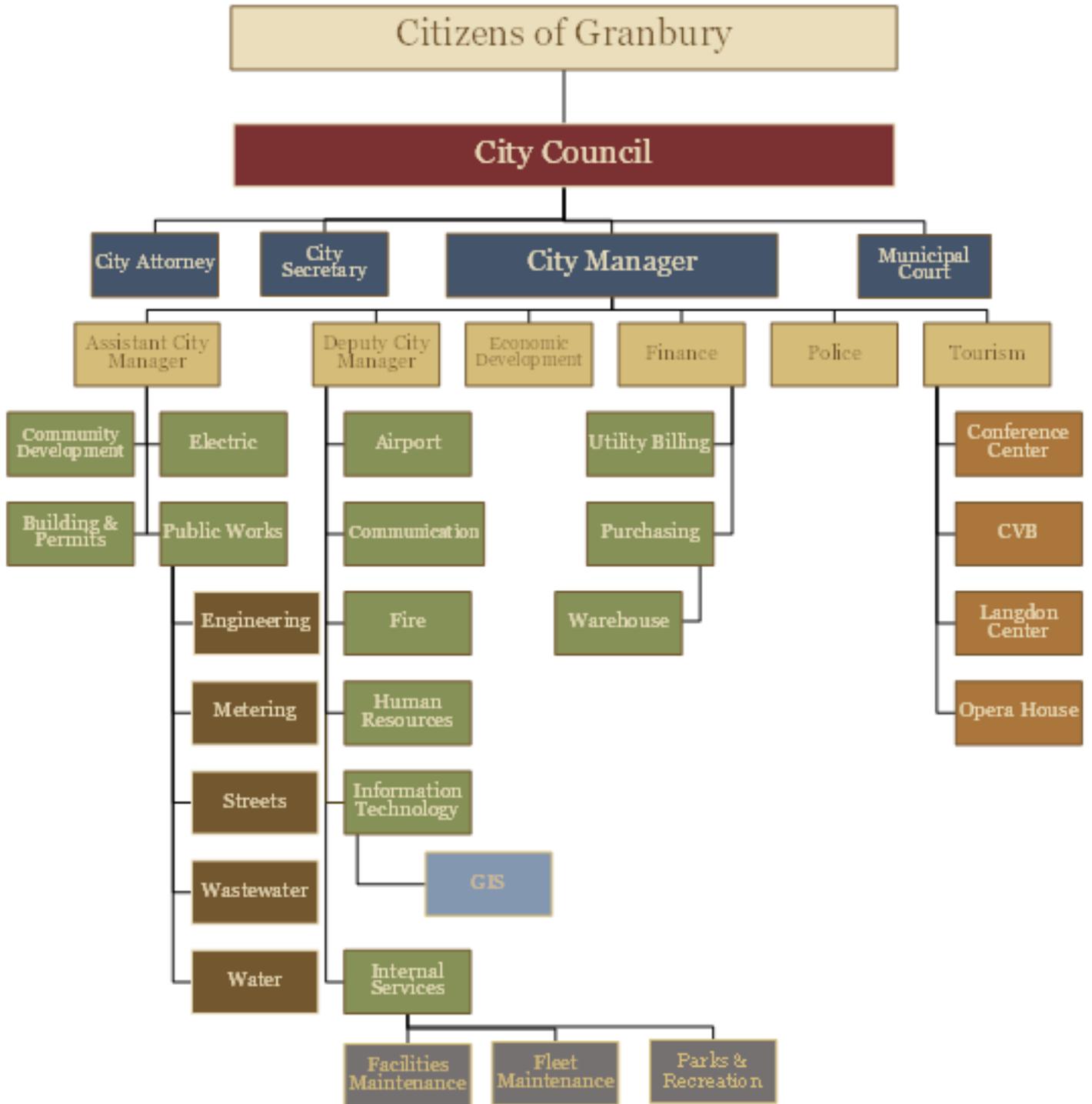
10 Largest Electric Customers



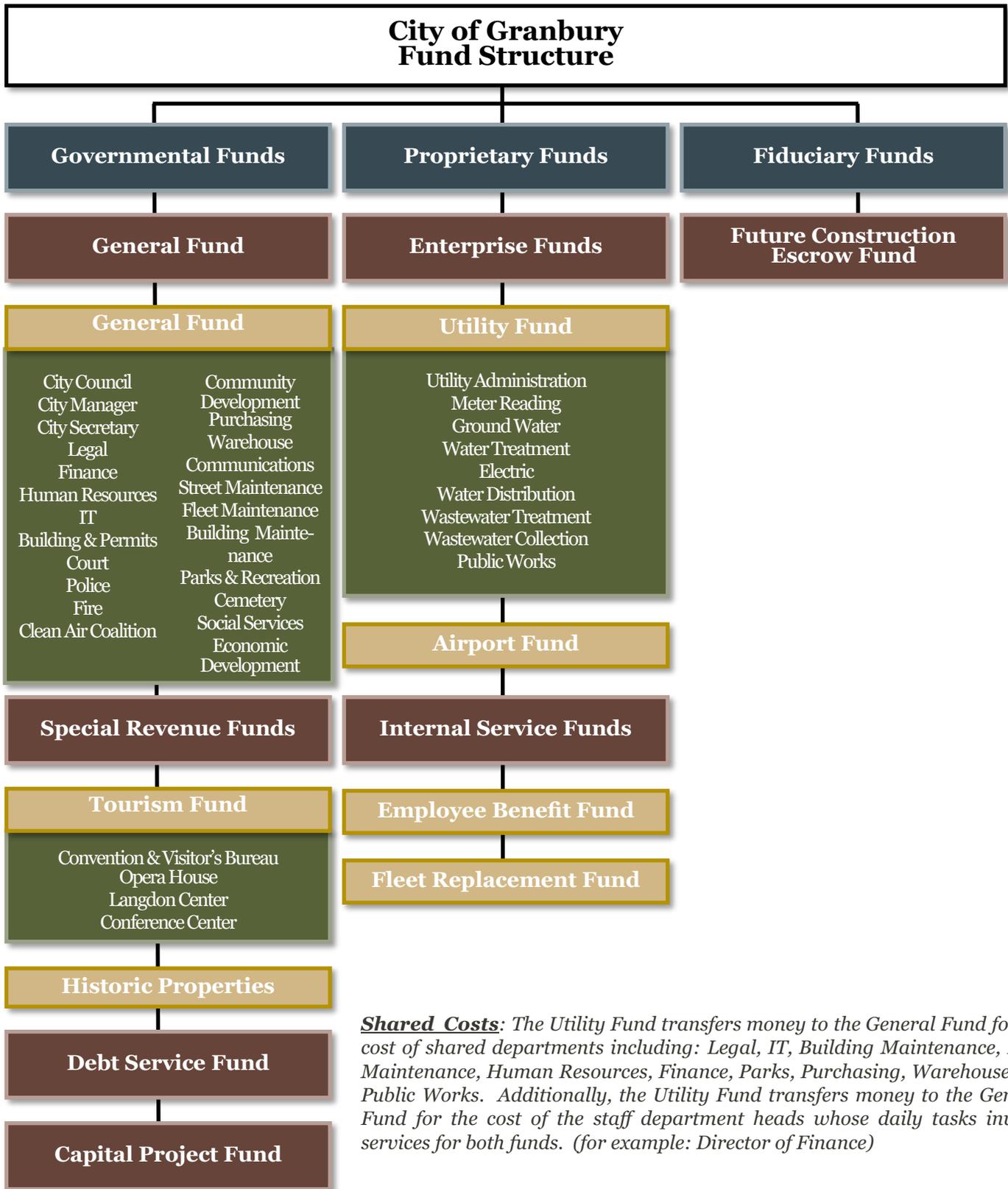
10 Largest Water Customers



ORGANIZATIONAL CHART



FINANCIAL FUND STRUCTURE



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

2022-2023 Adopted Budget

General Fund

General Fund

Ad Valorem revenue for operations & maintenance has increased 18% and is budgeted at \$3,502,330. Sales tax revenue is projected to increase and budgeted at \$10,780,000. Franchise fees being paid to the City for the use of its rights-of-way and streets by utilities doing business in the City and other taxes and fees are estimated to bring in \$2,617,900 in Fiscal Year 2022-2023. The General Fund's O&M budget for Fiscal Year 2022-2023 is \$18,765,598 which is a \$1,140,088 increase from \$17,625,510 (FY 2021-2022 budgeted numbers). The increase from 2022-2023 is mainly due to the five new positions, operation of the new police station, and higher fuel costs compared to the previous fiscal year. This budget also includes \$540,000 for capital expenditures.

Enterprise Funds

Utility Fund

The Utility Fund's primary purpose is to provide retail service to about 6,700 water, 5,400 sewer, and over 3,500 electric customers residing in the City of Granbury and within the City's utility service territory. The Utility Fund transfers to the General Fund for their allocated portion of the fleet, building maintenance, information technology and other supporting departments. Revenues from the water, sewer and electric services sustain this fund. The Utility Fund O&M budget for Fiscal Year 2022-2023 is \$16,953,263 which is a 7.7% increase compared to the prior year budgeted expenses, and includes \$786,000 for capital expenditures. The Utility Fund includes two new positions including a groundman for the electric department and an EIT (Engineer-in-Training) for the public works department. Interfund transfers have increased in FY 2022-2023 due to the debt service payments for the 2022 CO Bond. Detailed utility rate tables are listed under the Reference section of the budget book. (See Page 278-279)

Airport Fund

The airport is equipped to sell jet fuel as well as regular aircraft fuel with a 24-hour fuel service. Fuel revenues are projected to be \$631,000. In addition to fuel sales, hangar rental is another major revenue source for the airport. The total Airport Fund budget for Fiscal Year 2022-2023 is \$984,000. The airport operations budget continues to balance without a transfer from the General Fund, while continuing to transfer a portion to the General Fund for shared administrative services.

Special Revenue Funds

Tourism Fund

The City's Tourism Fund is composed of four major components: Promotion of Tourism, Conference Center, Langdon Center and the Opera House. The Conference Center relies on revenues from rental and sales of services, as well as monthly transfers from the General Fund. The total General Fund transfer to the Tourism Fund for Fiscal Year 2022-2023 is budgeted at \$547,233. For the promotion of tourism, Hotel Occupancy Taxes projections in Fiscal Year 2022-2023 are \$950,000. The City leases some City facilities like the Opera House and the Langdon Center.

Granbury Historic Properties Fund

Granbury Historic Properties Corp. (GHP) was established in 2009 to assist the City in acquisition and control of historical properties deemed important to the growth and development of the City. The fund receives a revenue transfer from the General Fund to pay the loan on the Opera House reconstruction. During Fiscal Year 2022-2023 GHP will also use reserved funds to renovate the historic Dollhouse Museum.

CONSOLIDATED BUDGET SUMMARY

BY FUND

	General Fund	Enterprise Fund	Special Revenue Fund	General Debt Service	Grand Total
Beginning Fund Balances	12,768,249	14,352,045	463,639	763,092	28,347,025
Revenues					
Property Taxes	3,502,330			4,939,732	8,442,062
Sales Taxes	10,780,000				10,780,000
Franchise & Other Taxes	2,617,900				2,617,900
Other Taxes			950,000		950,000
Licenses and Permits	880,500				880,500
Fines and Forfeitures	229,100				229,100
Fees and Services	137,900	25,270,000	365,000		25,772,900
Interest Income	110,000	64,937			174,937
Misc Sales and Income	164,500	510,000	10,000		684,500
Intergovt. Revenue	232,500	200,000			432,500
Total Revenues	18,654,730	26,044,937	1,325,000	4,939,732	50,964,399
Other Financing Sources					
Fund Balance Used	59,000	786,000	50,000		895,000
Interfund Transfers	1,383,000		590,165	6,304,119	8,277,284
Total Financing Sources	1,442,000	786,000	640,165	6,304,119	9,172,284
Total Current Revenues & Other Sources	20,096,730	26,830,937	1,965,165	11,243,851	60,136,683
Total Available Resources	32,805,979	40,396,982	2,378,804	12,006,943	87,588,708
Expenditures					
General Government	6,201,455	4,590,486			10,791,941
Public Safety	8,494,480				8,494,480
Community Development	1,014,989				1,014,989
Public Works	850,597	13,346,914			14,197,511
Culture and Recreation	2,205,675		1,815,165		4,020,840
Capital Improvements	540,000	958,000	150,000		1,648,000
Debt Service					
Principal				6,233,000	6,233,000
Interest				5,005,851	5,005,851
Administrative Fees				5,000	5,000
Total Expenditures	19,307,196	18,895,400	1,965,165	11,243,851	51,411,612
Other Financing Uses					
Interfund Transfers	590,165	7,687,119			8,277,284
Total Financing Uses	590,165	7,687,119	-	-	8,277,284
Total Current Expenditures & Other Uses	19,897,361	26,582,519	1,965,165	11,243,851	59,688,896
Ending Fund Balances	12,908,618	13,814,463	413,639	763,092	27,899,812

2022-2023 Adopted Budget

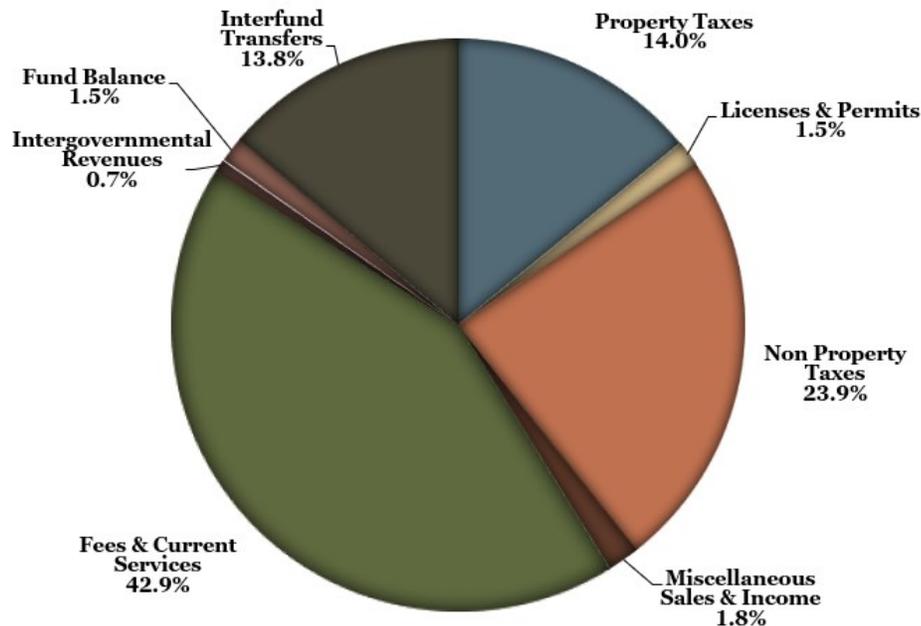
CONSOLIDATED SUMMARY REVENUES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Actual FY 2021-2022	Adopted FY 2022-2023
Revenues				
Property Taxes	6,653,192	6,927,915	6,965,364	8,442,062
Non Property Taxes	13,834,972	13,149,620	15,720,806	14,347,900
Licenses & Permits	1,602,832	1,020,400	795,025	880,500
Fines & Penalties	244,957	189,100	201,219	229,100
Fees & Current Services	23,511,058	24,865,305	26,656,983	25,772,900
Interest Income	75,385	60,000	386,713	174,937
Miscellaneous Sales & Income	922,664	899,393	1,846,987	684,500
Intergovernmental Revenues	839,985	236,500	250,700	432,500
Total Revenues	47,685,045	47,348,233	52,823,798	50,964,399

Other Financing Sources

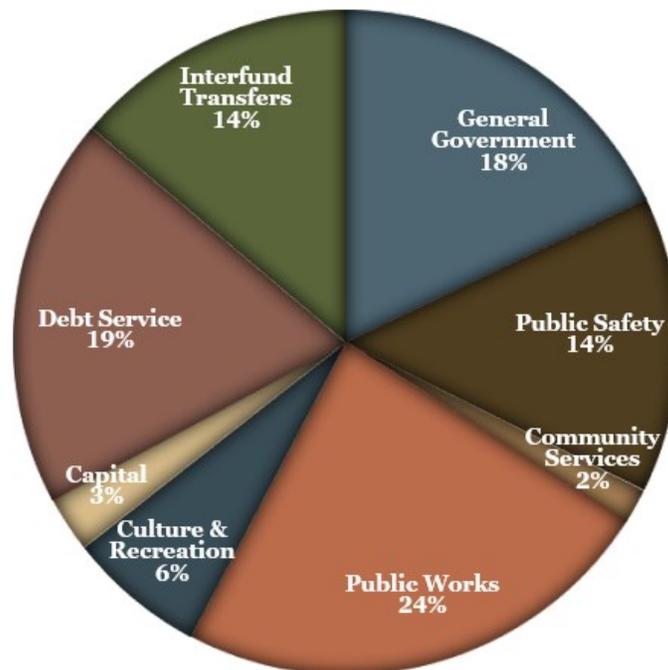
Fund Balance Used	-	2,673,700	-	895,000
Interfund Transfers	6,664,092	8,220,593	7,711,506	8,277,284
Total Other Financing Sources	6,664,092	10,894,293	7,711,506	9,172,284

Total Revenues, Other Financing Sources & Fund Balance/ Working Capital	54,349,136	58,242,526	60,535,304	60,136,683
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CONSOLIDATED SUMMARY EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Actual FY 2021-2022	Adopted FY 2022-2023
Expenditures				
General Government	8,307,170	10,655,015	10,488,559	10,791,941
Public Safety	6,872,280	8,175,362	7,906,790	8,494,480
Community Services	861,386	983,433	710,580	1,014,989
Public Works	11,630,219	14,074,230	12,852,128	14,197,511
Culture & Recreation	3,273,187	4,016,601	3,969,349	4,020,840
Capital	1,287,690	3,007,625	3,471,696	1,648,000
Debt Service	8,176,857	8,797,137	8,633,662	11,243,851
Total Expenditures	40,408,789	49,709,403	48,032,765	51,411,612
Other Financing Uses				
Interfund Transfers	6,647,992	8,064,543	8,071,271	8,277,284
Total Other Financing Uses	6,647,992	8,064,543	8,071,271	8,277,284
Total Expenditures & Other Financing Uses	47,056,781	57,773,946	56,104,036	59,688,896



2022-2023 Adopted Budget

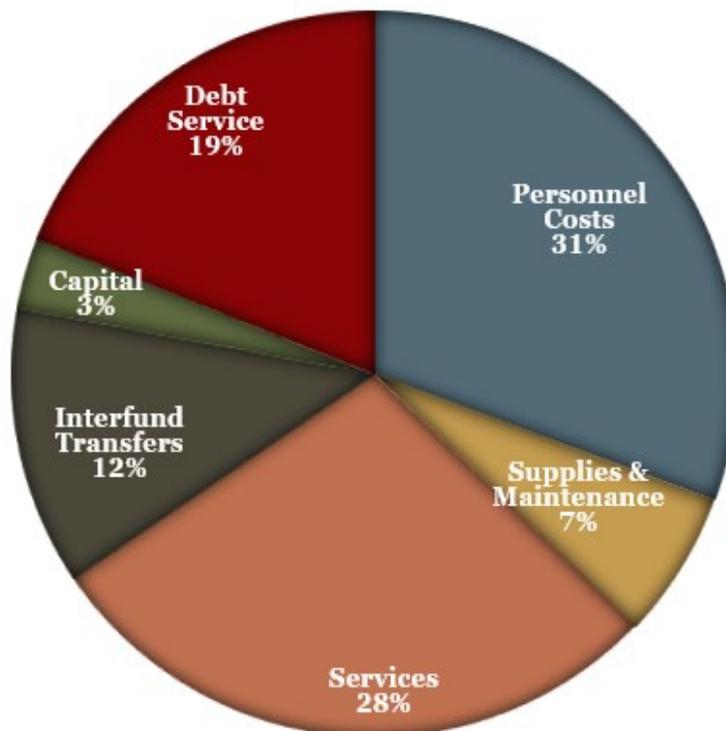
CONSOLIDATED SUMMARY EXPENDITURES BY DEPARTMENT

	Personnel Costs	Supplies & Maintenance	Services	Interfund Transfers	Capital	Debt Service	Grand Total
General Fund							
City Council	87,747	5,100	97,440				190,287
City Manager	564,054	5,300	19,800				589,154
City Secretary	174,509	3,000	42,600				220,109
Legal			187,500				187,500
Finance	510,957	5,000	54,600				570,557
Purchasing	154,631	1,600	8,300				164,531
Social Services			119,500				119,500
IT	248,246	58,300	908,162		36,500		1,251,208
Communications	195,911	2,300	43,345		23,000		264,556
Human Resources	115,506	2,100	127,000				244,606
Warehouse	113,796	12,200	15,100				141,096
Building & Permits	788,793	36,900	67,600				893,293
Economic Development	248,312	5,500	85,400				339,212
Comm Development	552,843	7,400	47,584		175,000		782,827
Clean Air Coalition	66,050	600	1,300				67,950
Municipal Court	170,271	4,200	14,450				188,921
Police	5,639,892	463,400	666,500		72,500		6,842,292
Fire	170,074	184,000	288,400		125,000		767,474
Streets	470,897	241,500	138,200				850,597
Fleet Maintenance	358,656	41,700	15,000		25,000		440,356
Building Maintenance	749,864	108,100	62,650		70,000		990,614
Parks and Recreation	1,548,742	293,700	300,900		13,000		2,156,342
Cemetery	46,933	7,100	8,300				62,333
Non-Departmental		16,700	965,181	590,165			1,572,046
Total General Fund	12,976,684	1,505,700	4,284,812	590,165	540,000	-	19,897,361
Utility Fund							
Utility Billing	233,789	3,700	252,532				490,021
Meter Reading	195,632	40,200	79,600		100,000		415,432
Ground Water	251,615	173,100	289,000		35,000		748,715
Water Treatment	622,665	613,400	1,536,100		150,000		2,922,165
Water Distribution	425,560	155,500	197,500		16,000		794,560
Wastewater Treatment	810,431	315,500	523,800		155,000		1,804,731
Wastewater Collection	257,218	155,500	173,500		330,000		916,218
Electric	891,025	238,200	5,717,300				6,846,525
Public Works	705,076	14,000	124,550				843,626
Non-Departmental	-	18,900	1,938,370	7,640,119			9,597,389
Total Utility Fund	4,393,011	1,728,000	10,832,252	7,640,119	786,000	-	25,379,382

CONSOLIDATED SUMMARY EXPENDITURES BY DEPARTMENT

	Personnel Costs	Supplies & Maintenance	Services	Interfund Transfers	Capital	Debt Service	Grand Total
Tourism Fund							
Conference Center	374,003	102,200	207,550		50,000		733,753
Tourism	425,690	66,050	527,972				1,019,712
Opera House	-	11,000	16,800				27,800
Langdon Center	-	10,000	33,900		50,000		93,900
Total Tourism Fund	799,693	189,250	752,322	-	100,000	-	1,875,165
Airport Fund							
Airport	185,409	529,020	269,708	47,000	172,000		1,203,137
Granbury Historic Properties Fund							
Historic Properties	-	-	40,000	-	50,000		90,000
Debt Service Fund							
Debt Service	-	-	-	-		11,243,851	11,243,851
Fleet Fund							
Fleet Fund	-	-	-	-	256,010		256,010
Total All Funds	18,354,797	3,951,970	17,029,094	7,427,284	1,904,010	11,243,851	59,688,896

CITY-WIDE EXPENDITURES BY TYPE



2022-2023 Adopted Budget

GENERAL FUND

Fund Description

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

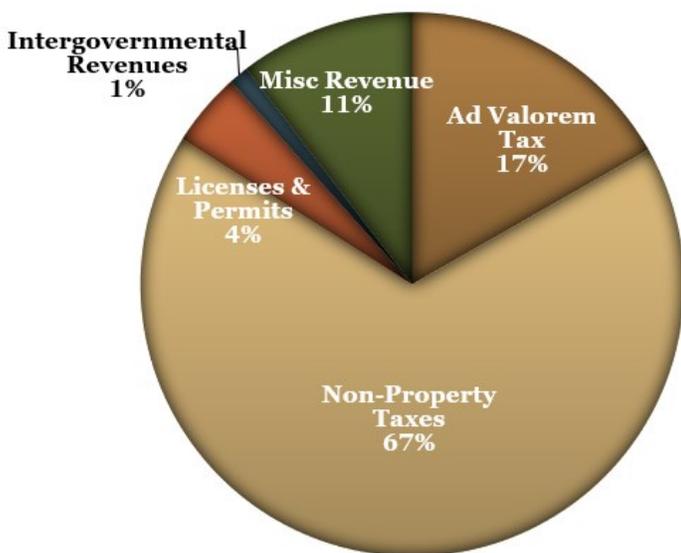
	Actual FY 2020-2021	Budgeted FY 2021-2022	Actual FY 2021-2022	Adopted FY 2022-2023
Revenues				
Ad Valorem Tax	2,686,057	2,964,110	2,954,490	3,502,330
Non-Property Tax	12,910,925	12,281,100	14,588,288	13,397,900
Licenses & Permits	1,602,832	1,020,400	795,025	880,500
Fines & Penalties	244,957	189,100	201,219	229,100
Park Revenues	210,663	138,825	160,833	137,900
Interest Income	29,329	30,000	153,644	110,000
Misc. Sales & Income	261,152	244,591	454,861	164,500
Intergovernmental Revenues	746,985	186,500	177,411	232,500
Total Revenues	18,692,900	17,054,626	19,485,772	18,654,730
Other Financing Sources				
Fund Balance Used	-	1,446,700	-	59,000
Interfund Transfers	1,589,238	1,683,000	1,691,290	1,383,000
Total Other Financing Sources	1,589,238	1,683,000	1,691,290	1,442,000
Total Revenues & Other Financing Sources	20,282,137	18,737,626	21,177,062	20,096,730
Expenditures				
Personnel	10,455,773	12,266,060	11,673,932	12,976,684
Supplies & Maintenance	1,135,028	1,423,655	1,206,892	1,505,700
Services	3,623,904	4,296,172	3,904,052	4,284,812
Capital	797,221	381,778	1,560,438	540,000
Total Expenditures	16,011,926	18,367,665	18,345,314	19,307,196
Other Financing Uses				
Interfund Transfers	435,305	1,629,261	1,629,261	590,165
Total Other Financing Uses	435,305	1,629,261	1,629,261	590,165
Total Expenditures & Other Financing Uses	16,447,231	19,996,926	19,974,574	19,897,361

Significant Issues/Comments

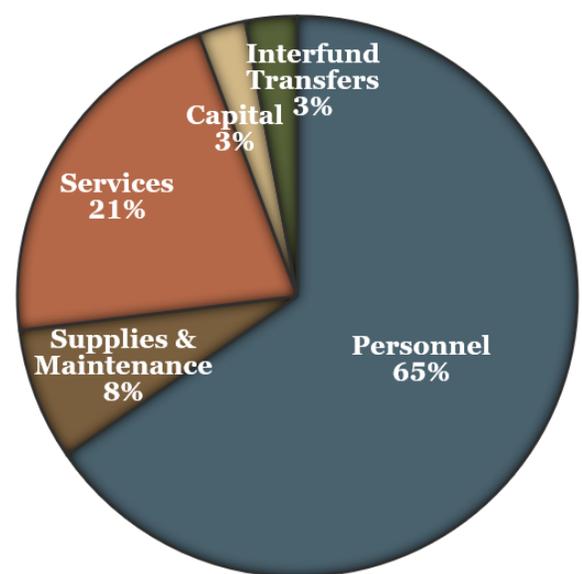
- Property values have increased by \$465M and net property tax revenues increased by 18% compared to the Fiscal Year 2021-2022 budget.
- Sales tax revenues are projected to increase 9% to \$10,780,000
- Intergovernmental revenues will increase due to a state grant for police body cameras.
- Reserved funds of \$59,000 will be brought in for special Parks projects and PEG equipment from Fund Balance
- General Fund has added five new positions, assumed higher fuel costs and includes a full year of operations at the new police station.
- Capital expenditures are projected at \$540,000 for public safety equipment, a lawnmower lift, carpet replacement at City Hall, playground mulch and technology upgrades including: PEG equipment, development tracking & plan review software, fleet diagnostic scanner, network switch replacements, and UPS Systems battery backup.
- Interfund transfers to the Tourism Fund are \$547,233. For Fiscal Year 2022-2023, the Airport Fund has a balanced budget without any additional support from the General Fund, yet the Airport Fund will continue to transfer their share of allocated costs for services provided by the General Fund.

GENERAL FUND

Revenues by Type



Expenditures by Type



2022-2023 Adopted Budget

UTILITY FUND

Fund Description

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

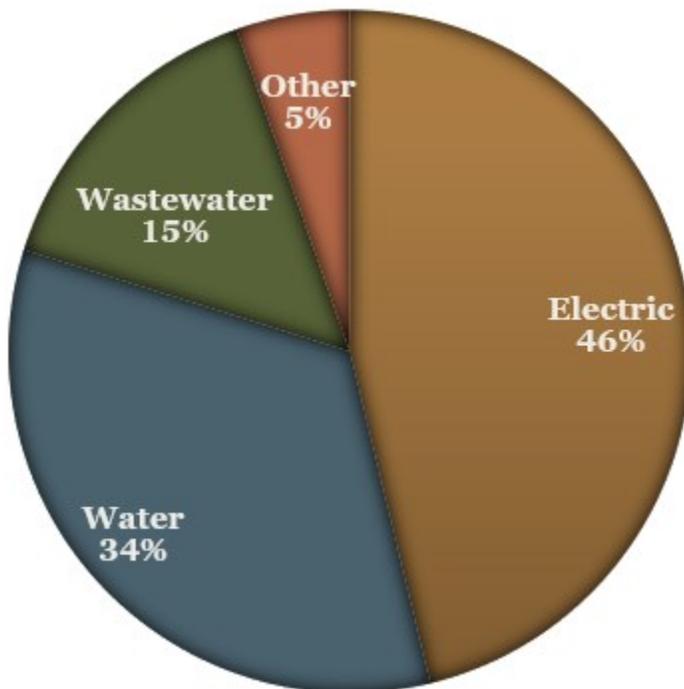
	Actual FY 2020-2021	Budgeted FY 2021-2022	Actual FY 2021-2022	Adopted FY 2022-2023
Revenues				
<i>Charges for Service & Fees</i>				
Electric	10,664,957	10,939,500	11,762,930	11,868,000
Water	7,985,130	8,603,280	9,247,534	8,635,000
Wastewater	3,513,166	3,675,000	3,824,686	3,802,000
<i>Other Revenues</i>				
Interest Revenue	18,989	25,000	106,221	60,000
Miscellaneous Sales & Income	478,886	553,102	887,410	476,800
Total Revenues	22,661,128	23,795,882	25,828,781	24,841,800
<i>Other Financing Sources</i>				
Interfund Transfers	130,208	275,000	27,185	-
Fund Balance Used	-	1,027,000	-	786,000
Total Other Financing Sources	130,208	1,302,000	27,185	786,000
Total Revenues & Other Financing Sources	22,791,336	25,097,882	25,855,966	25,627,800
Expenses				
Personnel	3,277,166	3,979,588	3,694,177	4,393,011
Supplies & Maintenance	1,168,674	1,875,075	1,759,292	1,728,000
Services	9,245,415	11,183,107	10,757,911	10,832,252
Capital	490,469	1,549,600	1,024,773	786,000
Debt Service	-	-	-	-
Total Expenses	14,181,725	18,587,370	17,236,152	17,739,263
<i>Other Financing Uses</i>				
Interfund Transfers	6,161,574	6,274,332	6,271,519	7,640,119
Total Other Financing Uses	6,161,574	6,274,332	6,271,519	7,640,119
Total Expenses & Other Financing Uses	20,343,299	24,861,702	23,507,672	25,379,382

Significant Issues/Comments

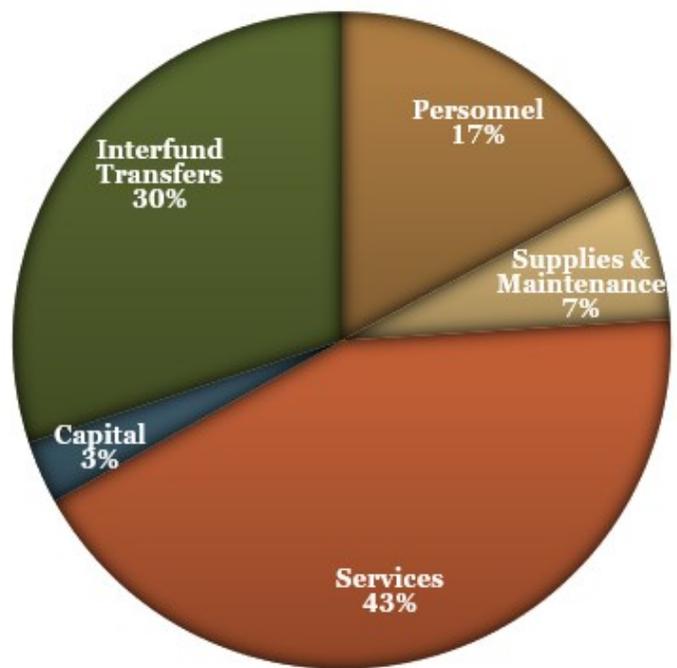
- Electric revenues are budgeted to be 9% higher than the prior fiscal year, due to an adjustment to the Power Cost Factor.
- Water and wastewater revenues are budgeted to be up 3%, due to a 2.5% CPI rate adjustment and consumption growth because of increasing customer base.
- Interest revenue is budgeted to increase due to a higher reserve balance and increasing interest rates.
- The City is balancing the Utility Fund with \$786,000 from Fund Balance for one-time capital expenditures, major projects and to fund special reserve accounts. If revenues exceed expenditures during the fiscal year, the use of fund balance will not be realized.
- Personnel costs are increasing due to the addition of an electric groundman and an engineering-in-training for the Public Works department.
- Other O&M costs are increasing due to State mandated sample testing, increased chemical costs and high fuel prices.
- Interfund transfers increased by \$1,665,787 for the Utility Fund’s transfer to the General Debt Service Fund for upcoming projects funded with the new 2022 CO Bond.

UTILITY FUND

Revenues by Type



Expenditures by Type



AIRPORT FUND

Fund Description

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

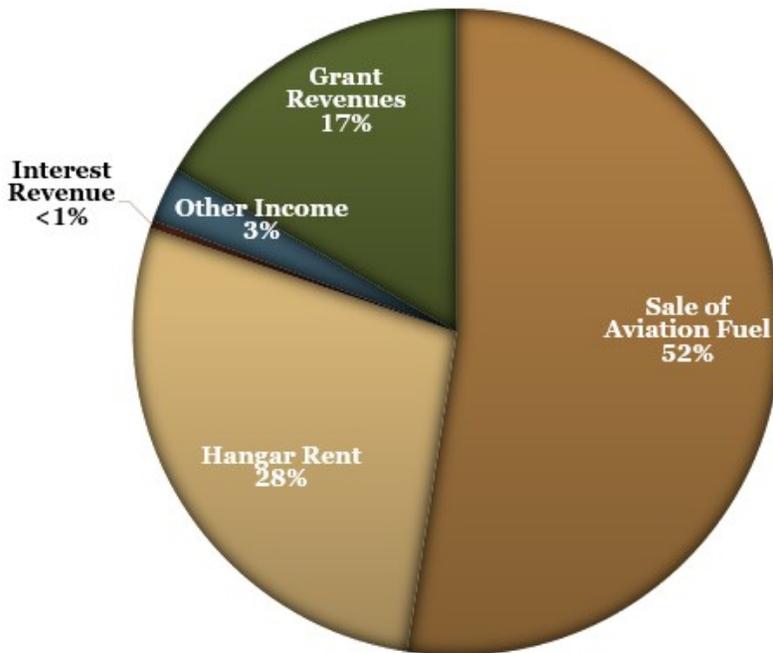
	Actual FY 2020-2021	Budgeted FY 2021-2022	Actual FY 2021-2022	Adopted FY 2022-2023
Revenues				
Sale of Aviation Fuel	499,168	763,700	823,251	631,000
Hangar Rent	327,489	324,000	350,060	334,000
Interest Revenue	4,458	5,000	16,766	4,937
Other Income	109,622	38,300	43,556	33,200
Intergovernmental Revenues	93,000	50,000	73,289	200,000
Total Revenues	1,033,736	1,181,000	1,306,922	1,203,137
Other Financing Sources				
Interfund Transfers	-	1,044,547	1,044,547	-
Use of Fund Balance	-	-	-	-
Total Other Financing Sources	-	1,044,547	1,044,547	-
Total Revenues & Other Financing Sources	1,033,736	2,225,547	2,351,469	1,203,137
Expenses				
Personnel	187,153	194,678	192,575	185,409
Supplies & Maintenance	361,889	694,400	662,748	529,020
Services	74,229	130,622	124,804	191,708
Capital	-	1,058,847	869,096	172,000
Total Expenses	623,271	2,078,547	1,849,223	1,078,137
Other Financing Uses				
Grant-Reimbursed Expenses	8,063	100,000	82,634	78,000
Interfund Transfers	51,113	47,000	56,541	47,000
Total Other Financing Uses	59,175	147,000	139,175	125,000
Total Expenses & Other Financing Uses	682,447	2,225,547	1,988,398	1,203,137

Significant Issues/Comments

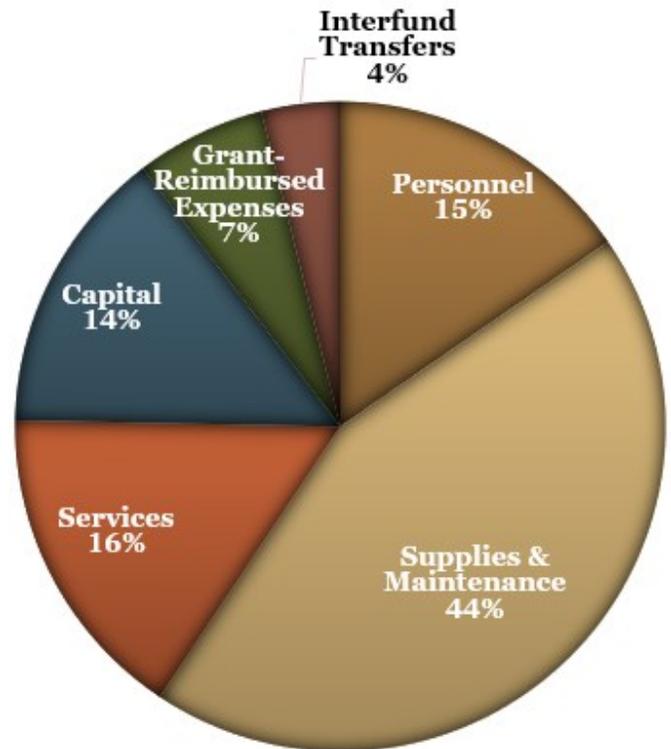
- Due to the completion of the runway expansion and higher fuel prices, the airport has budgeted an increase in both fuel revenue and cost of fuel for resale while maintaining current profit margins.
- During FY 2022-2023, the airport will receive \$200,000 from intergovernmental grants: \$50,000 from RAMP and \$150,000 from NPE. These grants will off-set the grant-reimbursed expenses in O&M and some of the projected capital expenditures.
- The Airport Fund has a balanced budget without any additional support from the General Fund, yet the Airport Fund will continue to transfer its share of allocated costs for services provided by the General Fund. In Fiscal Year 2021-2022, the Airport received a one-time transfer from the General Fund for the Airport Expansion Project.

AIRPORT FUND

Revenues by Type



Expenditures by Type



TOURISM FUND

Fund Description

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

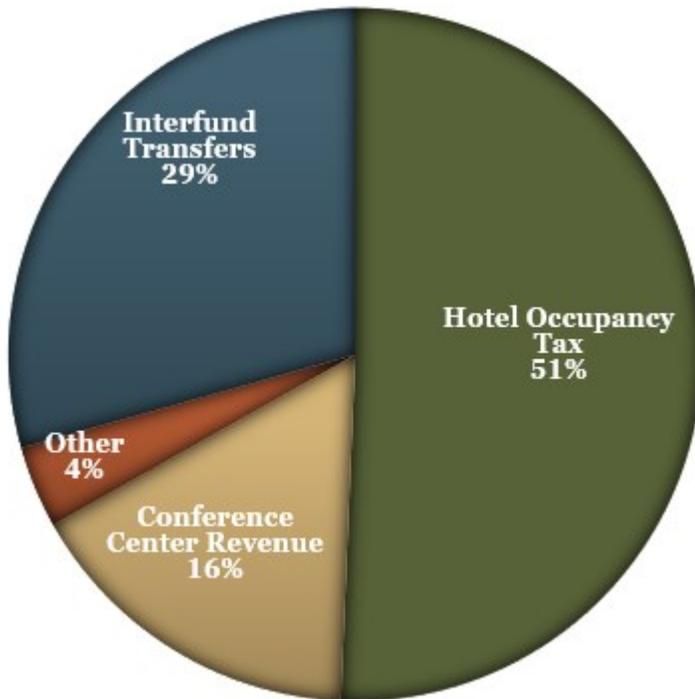
	Actual FY 2020-2021	Budgeted FY 2021-2022	Actual FY 2021-2022	Adopted FY 2022-2023
Revenues				
Hotel Occupancy Tax	924,047	868,520	1,132,517	950,000
Conference Center Revenue	258,133	359,000	418,683	303,000
Langdon Center Revenue	7,353	17,000	24,008	17,000
Opera House Revenue	45,000	45,000	45,000	45,000
Interest Revenue	1,612	-	5,342	-
Other Income	28,004	18,400	16,160	10,000
Total Revenues	1,264,149	1,307,920	1,641,710	1,325,000
Other Financing Sources				
Interfund Transfers	395,305	544,714	544,714	550,165
Total Other Financing Sources	395,305	544,714	544,714	550,165
Total Revenues & Other Financing Sources	1,659,454	1,852,634	2,186,423	1,875,165
Expenditures				
Personnel	629,366	764,888	778,100	799,693
Supplies & Maintenance	103,486	261,834	211,475	189,250
Services	635,367	808,512	778,191	786,222
Capital	-	17,400	17,390	100,000
Total Expenditures	1,368,219	1,852,634	1,785,156	1,875,165
Total Expenditures & Other Financing Uses	1,368,219	1,852,634	1,785,156	1,875,165

Significant Issues/Comments

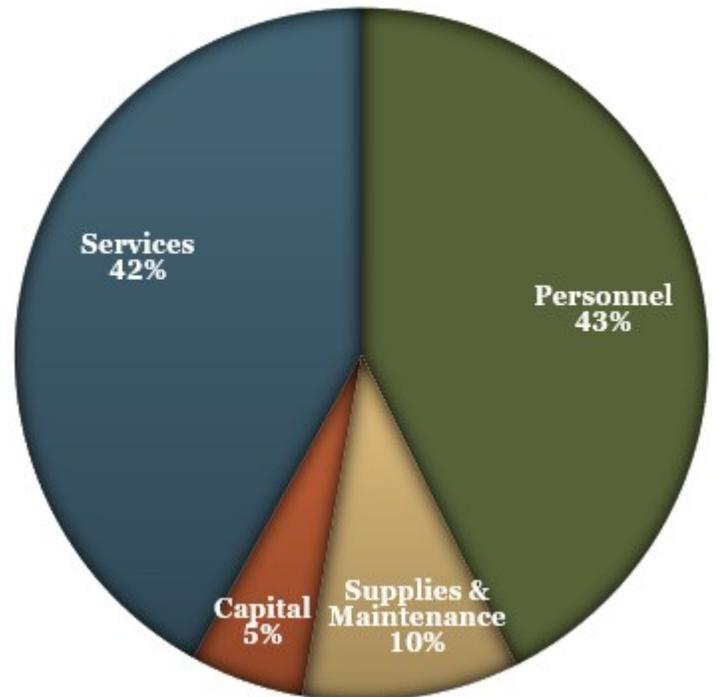
- Revenue projections for hotel occupancy taxes are projected to be \$950,000 in Fiscal Year 2022-2023 based on continuous increase in tourism activities.
- Conference Center revenue and catering services are projected to increase 17%, back up to pre-pandemic levels.
- The total interfund transfer from General Fund for operating expenses in the Tourism Fund are in line with Fiscal Year 2021-2022.
- Grant-funding and advertising for promoting tourism are budgeted to increase, while building maintenance will decrease after the completion of one-time projects in FY 2021-2022.
- Capital expenditures of \$100,000 are budgeted to be used for building renovations.

TOURISM FUND

Revenues by Type



Expenditures by Type



GRANBURY HISTORIC PROPERTIES

Fund Description

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

	Actual FY 2020-2021	Budgeted FY 2021-2022	Actual FY 2021-2022	Adopted FY 2022-2023
Revenues				
Interest Revenue	174	-	544	-
Other Income	-	-	400,000	-
Total Revenues	174	-	400,544	-
Other Financing Sources				
Interfund Transfers	40,000	40,000	40,000	40,000
From Fund Balance	-	-	-	50,000
Total Other Financing Sources	40,000	40,000	40,000	90,000
Total Revenues & Other Financing Sources	40,174	40,000	440,544	90,000
Expenditures				
Supplies & Maintenance	-	-	-	-
Services	38,729	40,000	214,574	40,000
Capital	-	-	-	50,000
Total Expenditures	38,729	40,000	214,574	90,000
Other Financing Uses				
Interfund Transfers	-	-	-	-
Total Other Financing Uses	-	-	-	-
Total Expenditures & Other Financing Uses	38,729	40,000	214,574	90,000

Significant Issues/Comments

- During FY 2022-2023, Granbury Historic Properties is budgeting to use reserve funds for the renovation of the historic Dollhouse Museum.

GENERAL DEBT SERVICE FUND

Fund Description

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

	Actual FY 2020-2021	Budgeted FY 2021-2022	Actual FY 2021-2022	Adopted FY 2022-2023
Revenues				
Ad Valorem Tax	3,967,135	3,963,805	4,010,875	4,939,732
Interest Revenue	20,823	-	104,195	-
Other Revenue	-	-	-	-
Total Revenues	3,987,958	3,963,805	4,115,069	4,939,732
Other Financing Sources				
Use of Fund Balance	-	200,000	-	-
Interfund Transfers	4,509,341	4,633,332	4,363,770	6,304,119
Total Other Financing Sources	4,509,341	4,833,332	4,363,770	6,304,119
Total Revenues & Other Financing Sources	8,497,299	8,797,137	8,478,840	11,243,851
Expenditures				
Principal	4,819,000	5,814,000	5,669,000	6,233,000
Interest	3,351,545	2,978,137	2,961,022	5,005,851
Agent Fees	6,312	5,000	3,640	5,000
Total Expenditures	8,176,857	8,797,137	8,633,662	11,243,851
Other Transfers	-	-	-	-
Total Expenditures & Other Financing Uses	8,176,857	8,797,137	8,633,662	11,243,851

Significant Issues/Comments

- Property values increased by \$499 million, about 27%, reflecting an increase from \$1.863 billion to \$2.339 billion.
- The City issued a new 2022 CO Bond, increasing the debt service requirement for both the General Fund and Utility Fund.
- The City budgeted to use reserve fund balance in FY22. Actuals for FY22 used \$154,822 of debt service fund balance.

FLEET REPLACEMENT FUND

Fund Description

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

	Actual FY 2020-2021	Budgeted FY 2021-2022	Actual FY 2021-2022	Adopted FY 2022-2023
Revenues				
Interest Revenue	3,672	-	7,198	-
Other Income	-	-	-	-
Total Revenues	3,672	-	7,198	-
Other Financing Sources				
Use of Fund Balance	38,638	-	-	-
Departmental Contributions	505,300	660,400	660,400	463,100
Interfund Transfers	-	-	-	-
Total Other Financing Sources	543,938	660,400	660,400	463,100
Total Revenues & Other Financing Sources	547,609	660,400	667,598	463,100
Expenditures				
General Fund Fleet	588,173	521,835	386,193	256,010
Utility Fund Fleet	386,141	201,005	23,370	-
Other Expenditures	-	-	-	-
Total Expenditures	974,314	722,840	409,563	256,010
Other Financing Uses				
Interfund Transfers	-	-	-	-
Total Other Financing Uses	-	-	-	-
Total Expenditures & Other Financing Uses	974,314	722,840	409,563	256,010

Significant Issues/Comments

- The City has reduced its departmental contributions and current expenditures for FY2022-2023.

GENERAL FUND

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

ADMINISTRATION:

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

INTERNAL SERVICES

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

PUBLIC SAFETY:

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

COMMUNITY SERVICES:

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

PUBLIC WORKS:

Street Maintenance

CULTURE & RECREATION:

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

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

Per the Tax Code, if the proposed tax rate exceeds the no-new-revenue tax rate, the City is required to hold one public hearing on the tax rate for that fiscal year. The Maintenance & Operations portion of the voter-approval tax rate is the tax rate that would be needed to raise the same amount of taxes that the taxing unit levied in the prior year plus 3.5%. The debt service rate portion is the tax rate necessary to pay the taxing unit's debt payments in the coming year. This part of the calculation does not depend on the last year's debt taxes at all; it considers the amount the taxing unit will need for the current year. The debt service portion of the overall tax rate may rise as high as necessary without triggering an election.

The sales tax rate inside the City of Granbury is 8.25%, with 1.5% being dedicated for City use. The remainder goes to the State (6.25%) and Hood County (0.5%).

2022-2023 Adopted Budget

GENERAL FUND REVENUES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Actual FY 2021-2022	Adopted FY 2022-2023
Ad Valorem	2,686,057	2,964,110	2,954,490	3,502,330
Sales Tax	10,506,511	9,885,000	11,904,320	10,780,000
Franchise Fees & Other	2,404,414	2,396,100	2,683,969	2,617,900
Licenses, Permits & Fees	1,602,832	1,020,400	795,025	880,500
Municipal Court Fees	244,957	189,100	201,219	229,100
Park Revenue	210,663	138,825	160,833	137,900
Interest Income	29,329	30,000	153,644	110,000
Other Revenues	261,152	244,591	454,861	164,500
Intergovernmental Revenue	746,985	186,500	177,411	232,500
Interfund Transfers	1,589,238	1,683,000	1,691,290	1,383,000
Use of Fund Balance	-	1,446,700	-	59,000
Total Revenues	20,282,137	20,184,326	21,177,062	20,096,730

GENERAL FUND REVENUE

FISCAL YEAR 2022-2023



GENERAL FUND REVENUES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Actual FY 2021-2022	Adopted FY 2022-2023
Ad Valorem				
Current Tax Revenue	2,686,057	2,964,110	2,954,490	3,502,330
Delinquent Tax Revenue	16,284	15,000	9,611	15,000
Penalty & Interest on Taxes	22,216	15,000	40,714	25,000
Tax Certificates	103	300	117	100
Total Ad Valorem	2,724,660	2,994,410	3,004,931	3,542,430
Sales Taxes				
Sales Tax	10,506,511	9,885,000	11,904,320	10,780,000
Mixed Drink Tax	112,668	90,000	128,093	100,000
Total Sales Taxes	10,619,180	9,975,000	12,032,413	10,880,000
Franchise Fees				
Cable TV Franchise Fees	109,813	95,000	112,265	110,000
Telephone Franchise Fees	26,164	25,000	24,616	26,000
Electric Franchise Fees	408,663	412,000	422,042	420,000
Solid Waste Franchise Fees	309,821	295,000	354,751	360,000
Gas Franchise Fees	64,128	60,000	84,064	85,000
City-Owned Utility Franchise Fees	1,307,388	1,362,000	1,480,742	1,450,800
PEG Fee Franchise	27,164	26,800	26,954	26,000
Total Franchise Fees	2,253,142	2,275,800	2,505,435	2,477,800
Licenses, Permits, Fees				
Alcoholic Beverage Permits	14,110	7,000	16,315	12,000
Health Permits	53,965	45,000	61,938	55,000
Building & Housing Permits	723,773	550,000	361,261	400,000
Plumbing & Electric Permits	114,177	75,000	82,402	85,000
Pole Usage Fees	9,750	9,400	13,149	13,000
License Registrations & Renewals	35,100	35,000	29,600	35,000
Water Well Permits	1,250	-	2,500	-
Misc Permits/Fees/Licenses	255,460	218,000	142,637	200,000
Gas Well Permits & Fees	776	-	1,709	-
Engineering Fees	66,328	-	-	-
Accident Report Fees	1,116	1,000	367	500
Developers Fees	327,029	80,000	83,147	80,000
Total Licenses, Permits, Fees	1,602,832	1,020,400	795,025	880,500

2022-2023 Adopted Budget

GENERAL FUND REVENUES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Actual FY 2021-2022	Adopted FY 2022-2023
<i>Municipal Court Fees</i>				
Fines and Forfeitures	156,868	120,000	123,381	150,000
Court Fines for Building Security	7,512	6,000	6,633	7,000
Local Truancy Prevention	7,280	4,000	6,600	7,000
Municipal Jury Fund	146	100	132	100
Time Payment Reimbursement Fee	2,291	1,000	2,587	2,000
Municipal Court Administrative Fess	44,153	35,000	37,459	40,000
Warrant Fees	17,017	15,000	16,053	15,000
Arrest Fees	9,690	8,000	8,374	8,000
Total Municipal Court Fees	244,957	189,100	201,219	229,100
<i>Park Revenue</i>				
Ballfield Concessions	23,990	25,000	18,907	25,000
Lease of Beach Property	1,900	1,800	1,900	1,900
Pool Concessions	7,823	5,000	8,341	5,000
Swimming Pool Admissions	23,634	15,000	24,115	15,000
Pavilion Use Fees	2,955	3,000	2,145	3,000
Recreation Activity Fees	3,025	20,000	7,819	20,000
Park Donation & Dedication Fees	87,825	41,025	56,862	20,000
Stage Use Fee	2,650	3,000	3,900	3,000
Ballfield Use Fees	20,020	15,000	8,445	20,000
Soccer Field Use Fees	15,342	8,000	16,975	15,000
Cemetery Revenue	21,500	2,000	11,200	10,000
Total Park Revenue	210,663	138,825	160,833	137,900
<i>Interest Income</i>				
Interest Income	29,329	30,000	153,644	110,000
Total Interest Income	29,329	30,000	153,644	110,000

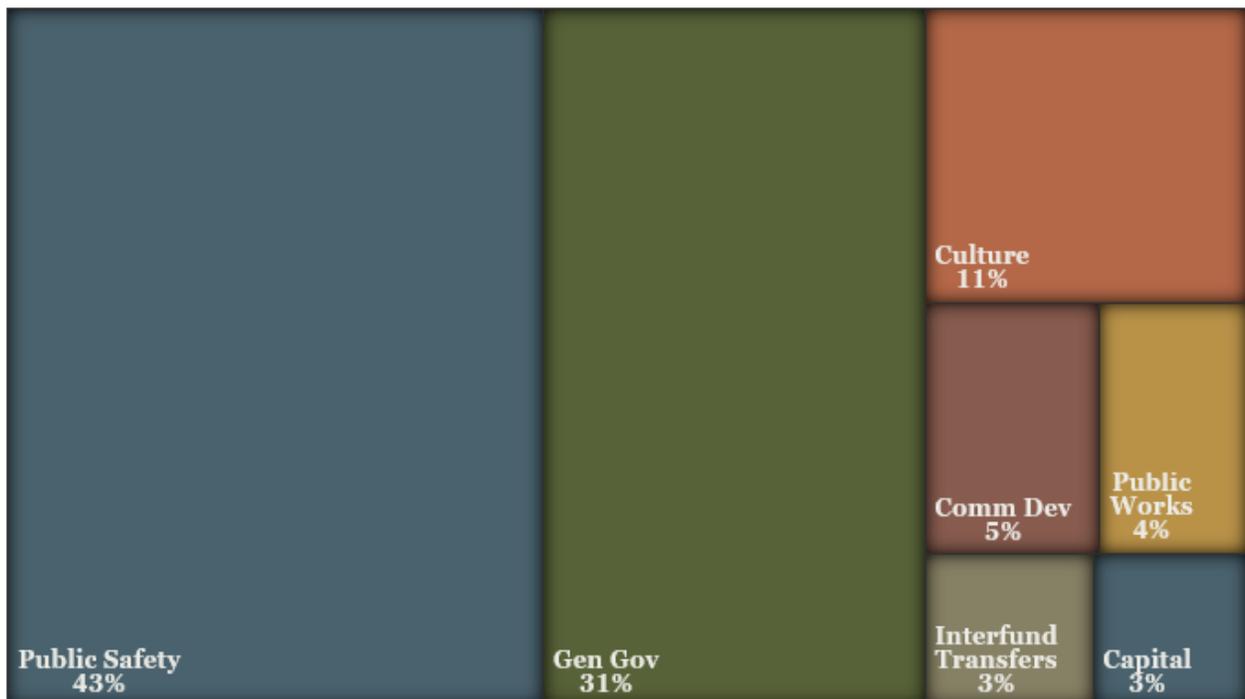
GENERAL FUND REVENUES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Actual FY 2021-2022	Adopted FY 2022-2023
Other Revenue				
Use of Fund Balance	-	1,446,700	-	59,000
Lease of City Properties	105,840	93,800	97,340	95,000
Kiosk Sign Use Fee	2,165	2,100	2,160	-
Cemetery Gas Well Drilling	4,113	2,000	6,236	4,500
Granbury TV Programming	7,500	20,000	25,200	-
Use of Fire Training Center	730	-	-	-
Donations	51,371	4,964	175,333	27,000
Miscellaneous Income	47,137	93,606	96,644	13,000
Insurance Proceeds	18,732	8,121	16,364	-
Cash Short/Over	537	-	293	-
Service Fees	23,027	20,000	17,955	25,000
Total Other Revenue	261,152	1,691,291	454,861	223,500
Interfund Transfers				
Shared Allocation	1,196,112	1,197,000	1,205,290	897,000
Transfer from Utility Fund	393,126	486,000	486,000	486,000
Total Interfund Transfers	1,589,238	1,683,000	1,691,290	1,383,000
Intergovernmental Revenue				
Police Personnel Reimbursement	19,295	5,000	8,965	5,000
Other State Grants	247,831	170,000	156,231	130,000
Other Grant Revenue	13,835	11,500	11,621	97,500
FEMA Grant Revenue	2,969	-	594	-
CRF Coronavirus Relief	463,056	-	-	-
Total Intergovernmental	746,985	186,500	177,411	232,500
Total General Fund Revenue	20,282,137	20,184,326	21,177,062	20,096,730

GENERAL FUND EXPENDITURES

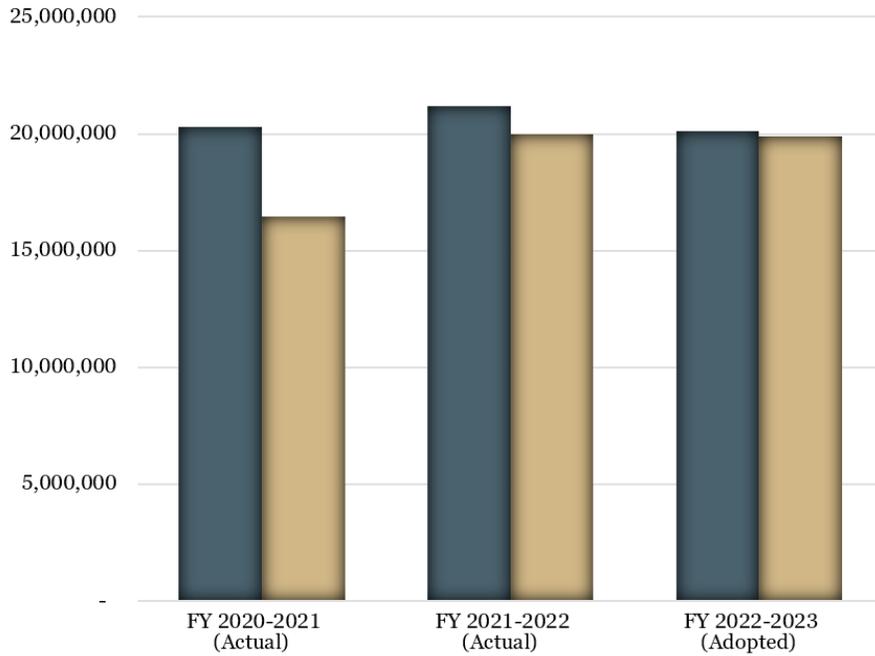
	Actual FY 2020-2021	Budgeted FY 2021-2022	Actual FY 2021-2022	Adopted FY 2022-2023
Administration	1,912,522	2,233,100	2,119,544	2,243,769
Internal Services	2,177,959	2,591,795	2,522,625	2,975,805
Public Safety	6,872,280	8,175,362	7,906,790	8,494,480
Culture and Recreation	1,866,239	2,141,367	1,987,009	2,205,675
Public Works- Streets	670,426	959,764	705,175	850,597
Community Services	861,386	983,433	710,580	1,014,989
Non-Departmental	853,892	787,116	719,203	981,881
Interfund Transfers	435,305	1,743,211	1,743,211	590,165
Capital	797,221	381,778	1,560,438	540,000
Total Expenditures	16,447,231	19,996,926	19,974,574	19,897,361

GENERAL FUND EXPENDITURES BY DEPARTMENT



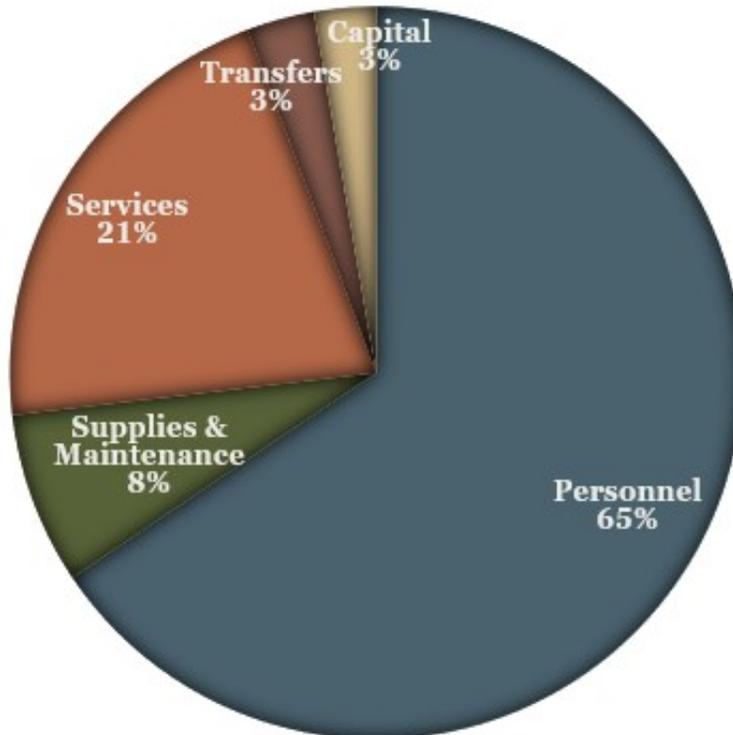
GENERAL FUND

REVENUES VS EXPENDITURES



GENERAL FUND EXPENDITURES

BY TYPE





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- City Council -

DEPARTMENT 10

Mission Statement

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

Description

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

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

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

Objectives and Strategies

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

Related to City Council Focus Element: Community Development.

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

Related to City Council Focus Element: Community Development.

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

Related to City Council Focus Element: Citizen Involvement.

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

Related to City Council Focus Element: Service Delivery.

2022-2023 Adopted Budget

CITY COUNCIL EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Actual FY 2021-2022	Adopted FY 2022-2023
Personnel				
Salaries	78,081	78,000	78,000	78,000
FICA	5,973	5,967	5,967	5,967
Insurance for Personnel	63	120	85	126
Workers Compensation	102	104	122	3,600
Texas Workforce Commission	-	1,350	-	54
Total Personnel	84,218	85,541	84,174	87,747
Supplies & Maintenance				
Office Supplies	1,099	700	603	900
Copier Expense	88	200	177	200
Non-Capital Tools & Equipment	3,320	22,734	-	4,000
Total Supplies & Maintenance	4,507	23,634	780	5,100
Services				
Audit & Accounting	21,750	24,000	22,500	26,250
Telephone	2,889	3,100	3,039	3,300
Postage	153	100	76	-
Council Travel & Training	11,238	22,100	20,097	25,000
Meeting Refreshments	2,193	5,700	5,632	2,500
Meeting Recordings	-	100	-	100
Dues, Subscriptions & Memberships	11,677	15,400	15,317	16,040
Community Events	15,050	20,000	19,325	20,250
Miscellaneous Expenses	2,301	2,000	1,318	2,000
Special Events- City Hall	2,900	5,000	4,896	2,000
Total Services	70,150	97,500	92,199	97,440
Total City Council	158,875	206,675	177,154	190,287

- CITY MANAGER -

DEPARTMENT 11

Mission Statement of City Manager

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

Description of City Manager

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

Mission Statement of Deputy City Manager

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

Description of Deputy City Manager

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

Objectives and Strategies of the City Manager's Office

1. Ensure the delivery of quality services to citizens.

Related to City Council Focus Element: Service Delivery

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

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

Related to City Council Focus Element: Service Delivery

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

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

Related to City Council Focus Element: Community Development

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

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

Related to City Council Focus Element: Citizen Involvement

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

Objectives and Strategies of the City Manager’s Office *Continued*

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

Related to City Council Focus Element: Service Delivery

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

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

Related to City Council Focus Element: Service Delivery.

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

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

Positions	2020-21	2021-22	2022-23
City Manager	1	1	1
Deputy City Manager	1	1	1
Executive Administrative Assistant	1	1	1
Total	3	3	3

2022-2023 Adopted Budget

CITY MANAGER EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Actual FY 2021-2022	Adopted FY 2022-2023
Personnel				
Regular	374,683	411,155	402,540	411,160
FICA	26,204	32,198	27,652	28,514
Leave	6,062	-	5,464	-
Overtime	85	100	12	100
Retirement	65,494	72,372	71,383	74,752
Longevity	1,910	2,180	2,270	2,630
Insurance	22,203	23,829	25,010	27,018
Workers Compensation	546	610	804	653
Texas Workforce Commission	756	675	27	27
Car Allowance	19,274	19,200	19,274	19,200
Total Personnel	517,218	562,319	554,435	564,054
Supplies & Maintenance				
Office Supplies	197	900	530	1,000
Copier Expense	2,244	2,800	2,154	2,800
Non-Capital Tools & Equipment	3,293	1,700	1,605	1,500
Total Supplies & Maintenance	5,734	5,400	4,289	5,300
Services				
Telephone	2,412	2,300	2,212	2,300
Postage	28	100	73	-
Travel/Training	12,216	16,600	16,474	12,500
General Liability Insurance	669	800	793	900
Dues & Memberships	2,934	7,600	3,391	3,600
Other Expense	86	300	100	500
Total Services	18,344	27,700	23,042	19,800
Total City Manager	541,296	595,419	581,767	589,154

- CITY SECRETARY -

DEPARTMENT 12

Mission Statement

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

Description

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

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

Positions	2020-21	2021-22	2022-23
City Secretary	1	1	1
Deputy City Secretary	1	1	1
Total	2	2	2

Opportunities and Challenges

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

2022-2023 Adopted Budget

Objectives and Strategies

1. Ensure an effective Records Management Program is in place

Related to City Council Focus Element: Service Delivery

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

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

Related to City Council Focus Element: Service Delivery

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

3. Provide support to the City Council

Related to City Council Focus Element: Service Delivery

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

Performance Measure	Council Goal	Dept Objective	19-20	20-21	21-22	2023 Goal
City Secretary						
% of open records requests processed		1	100%	100%	100%	100%

CITY SECRETARY EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Actual FY 2021-2022	Adopted FY 2022-2023
Personnel				
Regular	112,150	122,817	120,092	122,815
FICA	7,967	9,041	8,437	8,919
Vacation	2,556	-	1,812	-
Sick Leave	147	-	1,112	-
Leave	2,703	-	2,924	-
Overtime	-	50	357	300
Retirement	19,056	20,937	20,884	21,686
Longevity	2,090	2,330	2,330	2,570
Insurance	14,802	15,886	16,673	18,012
Workers Compensation	157	176	233	189
Texas Workforce Commission	504	450	18	18
Total Personnel	159,429	171,687	171,949	174,509
Supplies & Maintenance				
Office Supplies	376	700	385	700
Copier Expense	1,827	1,800	1,831	1,800
Non-Capital Equipment	-	500	-	500
Total Supplies & Maintenance	2,203	3,000	2,215	3,000
Services				
Postage	192	300	293	300
Travel/Training	540	4,000	1,875	3,000
Documents & Filing Fees	1,659	7,500	1,425	4,000
Advertising - Legal*	10,517	7,500	7,479	11,000
General Liability Insurance	391	600	474	500
Dues, Subscriptions & Memberships	3,460	3,800	3,545	3,800
Election Expense	27,457	17,000	-	12,000
Codification	4,365	8,000	2,465	8,000
Total Services	48,580	48,700	17,556	42,600
Total City Secretary	210,212	223,387	191,720	220,109



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- LEGAL -

DEPARTMENT 15

Mission Statement

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

Description

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

Objectives and Strategies

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

Related to City Council Focus Element: Service Delivery

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

2. Prosecute all complaints in Municipal Court

Related to City Council Focus Element: Service Delivery

LEGAL EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Adopted FY 2022-2023
Services			
Contracted Legal Consultants	175,974	183,900	187,000
Legal Expense	19,162	-	-
Telephone	456	500	500
Total Services	195,592	184,400	187,500
Total City Attorney	195,592	184,400	187,500



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- FINANCE -

DEPARTMENT 20

Mission Statement

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

Description

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

Positions	2020-21	2021-22	2022-23
Finance Director	1	1	1
Assistant Finance Director	1	1	1
Financial Analyst	1	1	1
Accounting Specialist	1	1	1
Full Time Clerk	1	1	1
City Hall Receptionist	1	0	0
Total	6	5	5

Opportunities and Challenges

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

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

2022-2023 Adopted Budget

Objectives and Strategies

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

Related to City Council Focus Element: Service Delivery

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

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

Related to City Council Focus Element: Community Development

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

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

Related to City Council Focus Element: Service Delivery

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

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

Related to City Council Focus Element: Infrastructure Basics

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

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

Related to City Council Focus Element: Service Delivery

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

Performance Measure	Council Goal	Dept Objective	19-20	20-21	21-22	2023 Goal
Finance						
Awarded GFOA Distinguished Budget Presentation		5	Yes	Yes	Yes	Yes
Awarded GFOA Certificate of Achievement in Excellence in Financial Reporting		5	Yes	Yes	Yes	Yes
Awarded GFOA Certificate of Achievement for Popular Annual Financial Reporting		5	Yes	Yes	Yes	Yes
# of Comptroller's Transparency Star Awards		1	1	1	1	2

FINANCE EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Actual FY 2021-2022	Adopted FY 2022-2023
Personnel				
Regular	311,948	347,750	328,376	369,275
FICA	23,136	26,752	24,655	27,564
Leave	5,347	-	10,513	-
Overtime	457	250	227	400
Retirement	52,804	60,630	56,805	64,430
Longevity	2,970	3,480	3,490	3,650
Insurance	34,605	39,715	38,260	45,030
Workers Compensation	504	511	674	563
Texas Workforce Commission	1,251	1,125	54	45
Total Personnel	433,021	480,213	463,053	510,957
Supplies & Maintenance				
Office Supplies	1,947	3,300	2,202	3,000
Copier Expense	1,442	2,000	881	2,000
Non-Capital Equipment	-	2,700	2,669	-
Total Supplies & Maintenance	3,389	8,000	5,752	5,000
Services				
Telephone	1,177	1,400	1,318	1,300
Postage	2,757	5,000	3,265	4,000
Travel/Training	7,212	14,900	5,812	10,000
Printing	11	-	-	400
General Liability Insurance	2,492	2,600	2,523	2,600
Dues, Subscriptions & Memberships	2,675	2,800	2,585	2,800
Contract Services	17,000	28,900	28,851	31,000
Bank/Other Fees	1,727	2,500	2,467	2,500
Total Services	35,052	58,100	46,820	54,600
Total Finance	471,462	546,313	515,626	570,557

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

Related to City Council Focus Element: Citizen Involvement

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



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- PURCHASING -

DEPARTMENT 21

Mission Statement

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

Description

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

Positions	2020-21	2021-22	2022-23
Purchasing Agent	1	1	1
Purchasing Assistant	1	1	1
Total	2	2	2

Opportunities and Challenges

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

Objectives and Strategies

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

Related to City Council Focus Element: Infrastructure Basics

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

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

Related to City Council Focus Element: Service Delivery

- Employees receive 40 hours of training per year

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

Related to City Council Focus Element: Infrastructure Basics

- Facilitate online auctions to allow disposal of surplus property

Performance Measure	Council Goal	Dept Objective	19-20	20-21	21-22	2023 Goal
Purchasing						
Amount of auction proceeds		3	No Auction*	No Auction*	\$110,433	\$50,000

* Due to COVID-19, there was no auction in FY20 or FY21.

PURCHASING EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Actual FY 2021-2022	Adopted FY 2022-2023
Personnel				
Regular	108,667	120,561	105,544	106,664
FICA	8,670	9,294	10,214	7,911
Leave	3,720	22,800	27,139	-
Overtime	-	100	998	300
Retirement	19,290	21,109	23,216	18,911
Longevity	5,400	5,630	5,640	2,650
Insurance	14,788	15,886	15,348	18,012
Workers Compensation	152	178	235	165
Texas Workforce Commission	504	450	20	18
Total Personnel	161,191	196,008	188,353	154,631
Supplies & Maintenance				
Office Supplies	100	50	-	300
Copier Expense	760	1,050	1,002	1,000
Wearing Apparel	-	100	-	100
Non-Capital Equipment	-	200	-	200
Total Supplies & Maint	861	1,400	1,002	1,600
Services				
Telephone	1,193	1,400	1,193	1,400
Postage	-	100	1	100
Travel/Training	65	3,100	1,805	4,100
Advertising- Legal	711	1,900	1,810	1,000
General Liability Insurance	465	600	554	600
Dues, Subscriptions & Memberships	365	800	749	800
Auction Expenses	60	300	-	300
Total Services	2,859	8,200	6,111	8,300
Total Purchasing	164,910	205,608	195,466	164,531

- WAREHOUSE OPERATIONS -

DEPARTMENT 25

Mission Statement

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

Description

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

Positions	2020-21	2021-22	2022-23
Warehouse Technician	2	2	2
Total	2	2	2

Objectives and Strategies

1. Maintain stock of all materials and supplies needed by other departments on a daily basis and for emergencies

- Inventory the items stored in warehouse through quarterly cycle counts and daily monitoring
- Deliver all supplies and materials to department’s job site when requested

2. Ensure the safeguarding of the City’s assets that are stored in the warehouse

- Security cameras are installed in the Warehouse and around the building
- Employees must be authorized to enter the Warehouse
- Reconcile the Warehouse accounts against the General Ledger monthly

Performance Measure	Council Goal	Dept Objective	19-20	20-21	21-22	2023 Goal
Warehouse						
Inventory reconciliation variance		2	\$26.34*	\$16.32*	\$5.78	\$0.10

* Estimating shipping costs has led to a higher inventory variance

WAREHOUSE EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Actual FY 2021-2022	Adopted FY 2022-2023
Personnel				
Regular	67,192	73,396	56,697	72,324
FICA	5,193	5,600	4,810	5,591
Leave	1,962	-	5,446	-
Overtime	439	1,000	1,200	1,000
Retirement	11,622	12,790	11,075	12,967
Longevity	1,880	2,100	2,120	1,830
Insurance	14,802	15,886	13,641	18,012
Workers Compensation	1,571	1,955	2,066	2,054
Texas Workforce Commission	504	450	25	18
Total Personnel	105,165	113,177	97,080	113,796
Supplies & Maintenance				
Office Supplies	37	200	99	200
Copy Machine Supplies	820	1,200	1,118	1,000
Wearing Apparel	552	800	588	800
Vehicle Fuel	842	1,600	1,247	1,200
Non-Capital Equipment	682	1,000	397	1,000
Maintenance- Motor Vehicles	350	1,000	76	1,000
Maintenance- Heavy Equipment	352	600	392	1,000
Maintenance- Tanks	6,440	5,100	3,236	6,000
Total Supplies & Maintenance	10,076	11,500	7,153	12,200
Services				
Telephone	437	700	483	700
Travel/Training	53	1,000	168	1,000
General Liability Insurance	2,491	5,200	5,166	5,300
Leases & Fleet Transfers	18,200	17,900	17,900	8,100
Contract Services	-	23,500	-	-
Total Services	21,182	48,300	23,716	15,100
Capital				
Other Equipment & Tools	-	9,300	-	-
Total Capital	-	9,300	-	-
Total Warehouse Operations	136,423	182,277	127,949	141,096



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- SOCIAL SERVICES -

DEPARTMENT 22

Description

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

SOCIAL SERVICES EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Actual FY 2021-2022	Adopted FY 2022-2023
Services				
Clean Air Coalition- City Funded	25,000	25,000	25,000	25,000
Weatherford College Contribution	14,583	25,000	-	-
Community Contribution*	5,000	5,000	5,000	37,500
Hood County Committee on Aging	32,000	32,000	32,000	32,000
The Transit System	22,000	22,000	22,000	25,000
Total Services	98,583	109,000	84,000	119,500
Total Social Services	98,583	109,000	84,000	119,500

* Community Contribution accounts for the City's contribution to the Train Depot Museum, Paluxy River Children's Advocacy Center, Ruth's Place and for FY23, the City has increased it's contribution to Mission Granbury to help citizens with utility bill payments.





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- INFORMATION TECHNOLOGY -

DEPARTMENT 23

Mission Statement

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

Description

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

Opportunities and Challenges

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

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

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

Objectives and Strategies

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

Related to City Council Focus Element: Service Delivery

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

2. Improve the effectiveness of new and existing technologies

Related to City Council Focus Element: Service Delivery

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

Positions	2020-21	2021-22	2022-23
Information Systems Director	0	0	1
Information Systems Technician	1	1	1
Total	1	1	2

INFORMATION TECHNOLOGY EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Actual FY 2021-2022	Adopted FY 2022-2023
Personnel				
Regular	-	81,280	41,399	181,280
FICA	-	6,218	3,154	14,086
Leave	-	-	-	-
Overtime	-	-	12	1,000
Retirement	-	13,598	6,153	31,536
Longevity	-	-	-	420
Insurance	-	7,943	3,166	19,167
Workers Compensation	-	308	325	739
Texas Workforce Commission	-	225	-	18
Total Personnel	-	109,572	54,209	248,246
Supplies & Maintenance				
Copier Expense	63	100	43	100
Wearing Apparel	-	300	-	150
Non-Capital Equipment	7,546	4,000	3,540	4,000
Desktop Computers	58,559	63,000	79,970	51,250
Maintenance- Computers	-	10,300	8,385	2,800
Total Supplies & Maintenance	66,168	77,700	91,938	58,300
Services				
Consultants, Architects & Engineering	9,525	-	-	-
Telephone	-	500	417	800
Travel/Training	-	-	-	1,750
General Liability Insurance	-	1,000	936	1,000
Dues, Subscriptions & Memberships	-	-	-	250
Contract Software Licensing	7,295	45,000	10,261	26,700
Software Licensing Fees	152,905	178,000	151,048	181,100
Contract Services	271,366	341,000	337,962	484,574
Internet Provider Subscription	172,508	176,200	176,140	211,988
Total Services	613,600	741,700	676,765	908,162
Capital				
Other Capital Equipment & Tools	184,251	53,000	-	36,500
Total Capital	184,251	53,000	-	36,500
Total IT	864,018	981,972	822,912	1,251,208



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- HUMAN RESOURCES -

DEPARTMENT 24

Mission Statement

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

Description

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

Positions	2020-21	2021-22	2022-23
Human Resources Coordinator	1	1	1
Total	1	1	1

Opportunities and Challenges

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

Objectives and Strategies

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

Related to City Council Focus Element: Service Delivery

- Consistent job descriptions
- Implement multi-faceted training programs

2. Control health insurance and workers' compensation costs

Related to City Council Focus Element: Service Delivery

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

Performance Measure	Dept Objective	19-20	20-21	21-22	2023 Goal
Annual employee health fair	2	Yes	Yes	Yes	Yes



Online Payments
Court/Utility



Employment
View Openings



Agendas/Minutes
Stay Informed



Notify Me®
Sign Up & View



Inspection Portal
Code Enforcement



Report it
Submit Issue/Concern



Play
Explore Attractions

HUMAN RESOURCE EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Actual FY 2021-2022	Adopted FY 2022-2023
Personnel				
Regular	62,123	69,167	64,695	81,120
FICA	5,192	5,570	5,577	6,495
Leave	2,224	-	4,712	-
Retirement	11,109	12,215	12,177	14,687
Longevity	3,820	3,930	3,940	4,060
Insurance	7,401	7,943	8,337	9,006
Workers Compensation	88	103	136	129
Texas Workforce Commission	252	225	9	9
Total Personnel	92,209	99,153	99,582	115,506
Supplies & Maintenance				
Office Supplies	433	900	741	900
Copier Expense	1,237	1,200	1,166	1,200
Total Supplies & Maint	1,670	2,100	1,907	2,100
Services				
Consultants, Architects & Engineering	28,800	30,000	28,800	30,000
Payroll Services (ADP)	40,317	41,000	40,650	41,000
Telephone	1,193	1,300	1,193	1,300
Postage	241	400	326	400
Travel/Training	897	3,400	1,173	4,000
Employee Training Program	2,794	8,000	3,924	7,500
Advertising- Employee	398	1,300	1,195	1,300
General Liability Insurance	180	500	221	250
Safety Testing	13,929	9,000	8,651	7,000
Dues, Subscriptions & Memberships	1,219	1,000	969	1,150
Other Fees	720	800	680	800
Employee Appreciation	21,321	20,000	20,006	23,500
Firefighter Appreciation	1,115	5,000	1,923	4,000
Employee Assistance Program	4,622	4,500	4,470	4,800
Total Services	117,743	126,200	114,181	127,000
Total Human Resources	211,622	227,453	215,669	244,606

- COMMUNICATIONS -

DEPARTMENT 27

Mission Statement

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

Description

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

Opportunities and Challenges

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

Objectives and Strategies

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

Related to City Council Goals: Citizen Involvement and Service Delivery

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

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

Related to City Council Focus Element: Citizen Involvement

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

Positions	2020-21	2021-22	2022-23
Communication Manager	1	1	1
Broadcasting Coordinator	0	1	1
Total	1	2	2



2022-2023 Adopted Budget

COMMUNICATIONS EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Actual FY 2021-2022	Adopted FY 2022-2023
Personnel				
Regular	44,943	129,378	132,524	141,417
FICA	3,789	8,918	9,589	10,299
Leave	2,313	-	79	-
Retirement	8,574	19,504	22,939	24,626
Longevity	-	-	-	240
Insurance	6,210	15,886	16,663	18,012
Workers Compensation	151	217	244	299
Texas Workforce Commission	573	450	186	18
Total Personnel	66,554	174,353	183,341	195,911

- Granbury Media -

Supplies & Maintenance- Media

Office Supplies	297	800	729	400
Intellectual Properties	-	-	-	400
Copier Expense	431	300	331	300
Non-Capital Equipment	537	2,900	2,662	1,000
Total Supplies & Maintenance- Media	1,266	4,000	3,721	2,100

Services

Contract Services	26,400	28,800	28,800	-
Consultants, Architects & Engineering	-	-	-	-
Utilities	7,437	7,200	6,938	8,000
Telephone	2,285	2,300	2,132	2,975
Postage	18	-	-	15
Travel/Training	1,417	4,250	3,848	-
General Liability Insurance	862	1,200	1,147	1,200
Dues, Subscriptions & Memberships	5,906	5,900	5,885	5,255
Software Maintenance	-	855	855	1,000
Broadcast Connections	5,305	5,500	5,427	5,400
Internet Service	588	600	392	-
Miscellaneous Expenses	-	195	-	600
Total Services- Media	50,218	56,800	55,424	24,445

COMMUNICATIONS EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
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- Public Information Officer -

Services- PIO

Office Supplies	226	200	-	200
Contract Labor	-	-	-	1,450
Travel/Training	2,599	4,300	4,360	10,900
Advertising	-	500	-	-
Dues, Subscriptions & Memberships	2,601	4,300	4,273	6,350
Miscellaneous Expenses	-	5,000	5,000	200
Total Services	5,426	14,300	13,633	19,100

Capital

Other Capital Equipment & Tools	29,898	13,500	6,844	23,000
Total Capital	29,898	13,500	6,844	23,000

Total Communications	153,361	262,953	262,964	264,556
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Performance Measure	Council Goal	Dept Objective	19-20	20-21	21-22	2023 Goal
Communications						
# YouTube Views		2	*	48,737	1,013,711	1,100,000
# Locally Produced Videos		2	*	1	95	95
# Facebook- "City of Granbury" Page Reach		2	*	75,119	172,020	185,000
# Facebook- "City of Granbury" Page Visits		1	*	7,173	25,576	33,000
# of news releases sent out to community		1	107	118	124	124

Previously "news releases", but has evolved to all community texts/email

% Open-Rate		1	*	*	52%	52%
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The % of communications actually opened by receivers. Governmental average is 29%. Due to the changing nature of how people engage with governments (email in decline), the FY23 Goals would be to maintain that level.



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- FLEET MAINTENANCE -

DEPARTMENT 48

Mission Statement

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

Description

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

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

Positions	2020-21	2021-22	2022-23
Fleet Maintenance Superintendent	1	1	1
Mechanic I	1	1	1
Mechanic II	1	1	2
Administrative Assistant I	1	1	1
Total	4	4	5

Opportunities and Challenges

Fleet Maintenance is presented with different challenges and opportunities every day. Each day presents an opportunity to learn something new and find a better way to complete repairs in the most timely, cost effective method possible.

Objectives and Strategies

1. Ensure a safe and efficient fleet for City operations

Related to City Council Focus Element: Infrastructure Basics

- Routine maintenance is performed every 5,000 miles on fleet vehicles
- Routine maintenance is performed on heavy equipment and specific fleet subclasses (i.e. fire trucks, etc.) every 150-300 hours depending on the specific needs of each type
- Fleet is inspected at the time of routine maintenance/repair for any signs of wear and tear or possible mechanical problems which could lead to premature failure or unnecessary downtime

2. Extend the useful life of City assets

Related to City Council Focus Element: Infrastructure Basics

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

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

Related to City Council Focus Element: Intergovernmental Relationships

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



FLEET MAINTENANCE EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
Personnel				
Regular	177,040	207,113	191,384	240,663
FICA	14,428	15,847	15,551	18,290
Vacation	6,401	-	9,678	-
Sick Leave	3,321	-	1,806	-
Leave	9,722	-	11,485	-
Overtime	2,650	500	1,134	2,000
Retirement	31,942	35,618	34,772	42,954
Longevity	4,890	5,400	5,830	6,310
Insurance	28,947	31,772	33,340	45,030
Workers Compensation	2,236	2,565	2,725	3,364
Texas Workforce Commission	1,080	900	36	45
Total Personnel	272,934	299,715	296,257	358,656
Supplies & Maintenance				
Office Supplies	445	600	47	600
Copier Expense	1,557	1,200	919	1,200
Janitorial Supplies	451	500	297	500
Wearing Apparel	2,386	2,500	1,849	2,500
Vehicle Fuel	4,504	4,900	4,808	5,700
Chemicals	10,373	18,000	17,660	15,000
Non-Capital Equipment	15,036	10,600	10,210	12,000
Maintenance- Motor Vehicles	760	1,500	1,363	2,800
Maintenance- Minor Equipment	1,247	3,900	3,876	1,400
Total Supplies & Maintenance	36,759	43,700	41,029	41,700
Services				
Travel/Training	77	700	-	1,200
General Liability Insurance	2,625	3,100	3,041	3,100
Equipment Rental/Lease	240	1,000	825	1,000
Leases & Fleet Transfers	5,300	7,600	7,600	3,500
Software License	2,124	6,200	4,374	6,200
Total Services	10,366	18,600	15,840	15,000
Capital				
Miscellaneous Tools & Equip.	-	-	-	25,000
Total Capital	-	-	-	25,000
Total Fleet Maintenance	320,059	362,015	353,126	440,356

- BUILDING MAINTENANCE -

DEPARTMENT 49

Mission Statement

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

Description

Building Maintenance is responsible for the maintenance and repair of all City-owned properties. City buildings include City Hall, Municipal Service Center, Opera House, American Town Hall, two Fire Stations, Water and Wastewater Treatment Plants, Regional Airport and Forestry Building, City Pool, Ball Field Concessions, Langdon Center, PD Fitness Center and the Conference Center, for a total of 475,259 square feet.

This department maintains all structures, facilities infrastructure and custodial services for City Hall, Municipal Service Center, Regional Airport and the American Town Hall. It is also responsible for plumbing, HVAC, electrical, remodeling, repair of furniture, security of buildings, fire alarm and emergency sprinkler systems, car wash, restrooms and preparation for meetings. Additionally, this department solicits contracts for specialized routine maintenance.

Positions	2020-21	2021-22	2022-23
Assistant Director of Public Works/Maintenance	1	1	1
Building Maintenance Foreman	1	1	1
Master Maintenance Technician	2	2	2
Building Maintenance Technician	1	1	1
Custodian	4	4	6
Total	9	9	11

Objectives and Strategies

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

Related to City Council Focus Element: Service Delivery

- Clean buildings regularly
- Respond to work orders daily

2. Prolong useful life of major building components

Related to City Council Focus Element: Infrastructure Basics

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

BUILDING MAINTENANCE EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
Personnel				
Regular	364,843	428,787	397,246	491,165
FICA	30,186	32,750	32,686	37,660
Leave	33,546	-	32,541	-
Overtime	6,682	1,000	9,202	6,000
Retirement	68,538	74,466	75,655	88,651
Longevity	14,620	15,650	15,700	16,780
Insurance	66,570	71,487	74,966	99,066
Workers Compensation	7,249	8,458	8,939	10,443
Texas Workforce Commission	2,268	2,025	81	99
Total Personnel	594,500	634,623	647,016	749,864
Supplies & Maintenance				
Office Supplies	79	400	128	400
Copier Expense	1,557	1,200	1,189	1,200
Janitorial Supplies	14,346	15,000	14,878	16,500
Wearing Apparel	4,567	6,000	4,606	7,500
Vehicle Fuel	10,337	17,000	16,885	10,000
Non-Capital Equipment	1,509	7,500	7,467	3,000
Maintenance- Buildings	98,683	67,200	57,416	65,000
Maintenance- Motor Vehicles	1,555	4,600	4,592	4,500
Total Supplies & Maintenance	132,632	118,900	107,161	108,100
Services				
Utilities	887	1,000	979	1,000
Telephone	4,344	4,500	4,115	4,500
Travel/Training	247	3,000	2,976	5,000
General Liability Insurance	8,028	8,100	8,081	8,000
Leases & Fleet Transfers	15,000	19,200	19,200	8,500
Dues, Subscriptions & Memberships	-	200	70	200
Contract Services	22,578	23,700	17,992	35,450
Total Services	51,084	59,700	53,411	62,650
Capital				
Building & Improvements	-	7,500	6,500	70,000
Total Capital	-	7,500	6,500	70,000
Total Building Maintenance	778,216	820,723	814,089	990,614

2022-2023 Adopted Budget

NON-DEPARTMENTAL EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Actual FY 2021-2022	Adopted FY 2022-2023
Supplies & Maintenance				
Wearing Apparel	361	500	-	500
Maintenance- Buildings	497	1,000	-	-
Maintenance- Towers	24,326	16,200	14,141	16,200
Total Supplies & Maintenance	25,184	17,700	14,141	16,700
Services				
Consultants, Architects & Engineering	8,100	32,300	22,250	4,300
Utilities	143,115	186,500	148,491	156,500
Inventory Damage/Loss	19,806	-	10,813	-
Winter Storm Disaster 2021	119	-	-	-
COVID-19 Expense	6,112	-	-	-
Bridge St Museum Expense	4,495	-	-	-
Bridge St Museum- Self Supported	183	-	-	-
Memorial Lane Expenses	-	-	11	-
General Liability Insurance	47,134	43,000	42,590	43,000
Meeting Expenses	28	500	57	-
Equipment Lease	3,097	3,500	3,405	3,620
Lease Expense	-	68,000	68,000	68,000
Special Property Expense	27,762	30,000	27,256	30,000
Dues, Subscriptions & Memberships	3,036	2,800	2,480	2,800
Tax Appraisal- Collection	134,168	167,100	167,019	170,000
Acton District Reimbursement	11,180	14,000	13,360	14,000
Kroger 380 Reimbursement	107,774	115,000	99,367	50,000
Granbury491 380 Reimbursement	91,997	100,000	93,641	110,000
Contingency	-	316	-	302,961
Miscellaneous Expense	3,571	1,400	808	5,000
Banking Fees	2,374	5,000	2,515	5,000
Total Services	614,052	769,416	705,062	965,181

* Non-Departmental Expenditures are items within the General Fund that are not allocated to a specific department.

NON-DEPARTMENTAL EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Actual FY 2021-2022	Adopted FY 2022-2023
Interfund Transfers				
Transfer to Airport Fund	-	1,044,547	1,044,547	-
Transfer to Tourism Fund	345,305	494,714	494,714	500,165
Transfer for Promotion of Tourism	50,000	50,000	50,000	50,000
Transfer to General Debt Service	214,657	-	-	-
Transfer to Historic Properties	40,000	40,000	40,000	40,000
Transfer to Fleet Fund	-	113,950	113,950	-
Total Interfund Transfers	649,962	1,743,211	1,743,211	590,165
Capital				
Property Improvements	-	-	22,432	-
Total Capital	-	-	22,432	-
Total Non-Departmental	1,289,197	2,530,327	2,484,846	1,572,046

CLEAN AIR COALITION EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Adopted FY 2022-2023
Personnel			
Regular	40,827	43,829	44,618
FICA	3,181	3,419	3,489
Retirement	6,781	7,475	7,869
Longevity	750	870	990
Insurance	7,401	7,943	9,006
Workers Compensation	72	79	69
Texas Workforce Commission	252	225	9
Total Personnel	59,264	63,840	66,050
Supplies & Maintenance			
Office Supplies	570	3,000	600
Total Supplies & Maintenance	570	3,000	600
Services			
Consultants, Architects & Engineering	160,391	500	400
Telephone	-	2,000	-
Postage	-	-	150
Travel/Training	-	2,000	500
Printing	-	10,000	250
Rent	-	10,000	-
Event Participation	-	4,000	-
Radio/TV	-	15,000	-
Website	-	1,000	-
Total Services	160,391	44,500	1,300
Total Clean Air Coalition	220,225	111,340	67,950

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

- MUNICIPAL COURT -

DEPARTMENT 40

Mission Statement

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

Description

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

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

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

Positions	2020-21	2021-22	2022-23
Municipal Court Judge	1	1	1
Part-Time Associate Municipal Court Judge	0	1	1
Court Administrator	1	1	1
Deputy Court Clerk	1	1	1
Total	3	4	4

Opportunities and Challenges

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

Objectives and Strategies

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

Related to City Council Focus Element: Service Delivery

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

2. Increase Court efficiency through streamlined procedures and automation

Related to City Council Focus Element: Service Delivery

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



MUNICIPAL COURT EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
Personnel				
Regular	141,692	173,925	155,664	127,254
FICA	11,328	13,573	13,555	9,256
Leave	3,146	-	22,214	-
Overtime	371	300	1,511	500
Retirement	16,152	20,819	21,816	13,081
Longevity	4,420	4,660	4,660	1,940
Insurance	14,823	19,857	19,362	18,012
Workers Compensation	198	252	332	195
Texas Workforce Commission	907	1,062	80	33
Total Personnel	193,037	234,448	239,194	170,271
Supplies & Maintenance				
Office Supplies	342	900	788	700
Books, Maps, Pamphlets	-	100	93	100
Copier Expense	3,797	2,700	2,316	3,000
Wearing Apparel	-	400	-	-
Total Supplies & Maintenance	4,138	4,100	3,196	4,200
Services				
Telephone	601	1,000	456	1,000
Postage	1,176	1,700	1,136	2,000
Jury and Witness Expense	-	1,000	-	1,000
Travel/Training	300	4,000	310	4,200
General Liability Insurance	715	1,100	1,098	1,150
Dues, Subscriptions & Memberships	371	600	392	600
Bank Card Fees	4,239	4,500	4,434	4,500
Total Services	7,402	13,900	7,826	14,450
Total Municipal Court	204,576	252,448	250,217	188,921



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- POLICE -

DEPARTMENT 41

Mission Statement

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

Description

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

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

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

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



Objectives and Strategies

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

Related to City Council Focus Element: Service Delivery

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

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

Related to City Council Focus Element: Citizen Involvement.

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

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

Related to City Council Focus Element: Citizen Involvement.

- Citizens on Patrol, Citizen Police Academy and Alumni
- Neighborhood Watch Groups
- Community Appreciation Night
- Home Security Inspections for insurance purposes

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

Related to City Council Focus Element: Citizen Involvement.

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

Related to City Council Focus Element: Intergovernmental Relationships

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

Opportunities

- As a Texas Police Chiefs Association “Accredited Agency” of Best Practices, the Granbury Police Department constantly maintains a high standard of performance by adhering to the stringent requirements in Policy and Procedures identified by the Texas Police Chief’s Association.
- The Department is in the process of adding technology that will help officers on the street be more efficient in report writing, thereby allowing the officers to spend more time on patrol and less time writing reports.
- Technology is available in the market that would also improve operations for the Police Department, including electronic citation machines and printers. This would eliminate the need for citation books, allowing citations to be tracked electronically, while reducing the amount of time an officer is on the side of the roadway.

Challenges

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

Positions	2020-21	2021-22	2022-23
Police Chief	1	1	1
Deputy Chief	1	1	1
Police Lieutenant	2	2	3
Patrol Sergeant	4	4	4
Criminal Investigator	5	5	5
Community Services Sargeant	1	1	1
Police Communications Supervisor	0	1	0
Police Corporal	0	4	4
Police Patrol	30	27	27
Community Services Officer	1	0	0
Animal Control Officer	1	1	1
Executive Administrative Assistant	0	1	1
Administrative Assistant	4	4	4
Evidence Tech/Info Systems Tech	1	1	1
Total	51	53	53

2022-2023 Adopted Budget

POLICE EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
Personnel				
Regular	3,079,455	3,767,183	3,399,083	3,873,431
FICA	260,736	297,782	290,207	308,166
Leave	209,562	-	273,595	-
Overtime	115,721	75,000	115,440	100,000
Retirement	563,958	651,773	637,901	696,336
Longevity	52,330	54,820	56,010	61,830
Insurance	362,346	461,022	464,164	537,318
Workers Compensation	48,369	54,431	59,127	62,334
Texas Workforce Commission	12,683	11,925	957	477
Total Personnel	4,705,159	5,373,936	5,296,483	5,639,892
Supplies & Maintenance				
Office Supplies	4,373	5,800	5,017	5,000
Books, Maps, Pamphlets	2,154	1,700	1,276	1,700
Copier Expense	8,824	9,300	8,716	10,000
Wearing Apparel	37,709	67,000	40,427	70,000
Vehicle Fuel	66,243	115,500	115,404	154,000
Chemicals/Supplies	-	400	-	400
Non-Capital Equipment	70,609	64,250	73,718	159,300
SWAT Equipment	7,288	10,000	11,422	10,000
Weapons & Equipment	6,233	8,500	-	10,500
Maintenance- Motor Vehicles	37,448	44,521	43,909	35,000
Maintenance - Office Equipment	188	2,600	-	2,500
Maintenance- Radios	1,551	6,400	2,414	2,000
LEOSE Expenditures	-	3,000	2,493	3,000
Total Supplies & Maintenance	242,620	339,971	305,334	463,400

Performance Measure	Council Goal	Dept Objective	19-20	20-21	21-22	2023 Goal
Amount of grant funds received		5	\$14,469	\$19,295	\$8,965	\$111,500

POLICE EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
Services				
Consultants, Architects & Engineering	23,745	-	15,885	-
Utilities	-	73,300	30,735	144,000
Telephone	26,299	27,500	27,471	26,400
Postage	3,719	3,600	2,450	3,600
Technical/Professional	6,649	3,000	1,378	3,000
Travel/Training	46,533	50,000	49,325	50,000
General Liability Insurance	51,626	72,500	72,413	93,200
Animal Care Expense	8,000	8,100	8,060	8,100
Equipment Rental/Lease	2,580	3,000	2,977	2,700
Leases & Fleet Transfers	185,000	175,900	175,900	78,200
Dispatch Participation Expense	146,723	146,800	146,723	146,800
Dues, Subscriptions & Memberships	6,299	7,700	4,699	22,900
Confidential Investigations	-	1,600	-	1,600
Software License	10,040	57,400	47,172	56,900
Community Services Expense	1,518	4,500	1,852	4,500
Target Practice Expense	17,781	22,000	17,967	21,000
Wrecker Fees	3,910	3,600	3,596	3,500
Bank Fees	167	100	44	100
Total Services	540,589	660,600	608,648	666,500
Capital				
Radios, Radar & Assoc Equipment	500,422	-	1,333,064	-
Miscellaneous Tools	-	-	68,051	72,500
Total Capital	500,422	-	1,401,114	72,500
Total Police	5,988,790	6,374,507	7,611,579	6,842,292



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- FIRE & RESCUE -

DEPARTMENT 42

Mission Statement

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

Description

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

Objectives and Strategies

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

Related to City Council Focus Element: Service Delivery

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

Related to City Council Focus Element: Infrastructure Basics

- Keep emergency vehicles through regular maintenance
- Replace equipment regularly

Positions	2020-21	2021-22	2022-23
Fire Dept Clerk	1	1	1
Part-Time Fire Administrator	0	1	0
Total	1	2	1
Volunteer Personnel			
Volunteer Firefighters	55	58	46
Total	55	58	46

2022-2023 Adopted Budget

FIRE EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
Personnel				
Regular	32,199	60,951	36,520	40,353
FICA	2,855	5,009	3,129	3,128
Leave	5,052	-	3,934	-
Overtime	52	-	298	200
Retirement	6,324	7,001	7,039	7,296
Pension Contribution	77,140	79,800	70,870	86,640
Longevity	1,510	1,530	1,630	1,750
Hospitalization Insurance	25,540	25,843	22,295	25,014
Workers Compensation	7,638	4,909	6,854	5,684
Texas Workforce Commission	252	450	9	9
Total Personnel	158,563	185,493	152,578	170,074
Supplies & Maintenance				
Office Supplies	817	800	742	500
Copier Expense	972	800	750	600
Janitorial Supplies	563	1,100	1,042	900
Wearing Apparel	29,776	33,600	39,062	38,400
Vehicle Fuel	12,698	25,400	25,351	26,000
Chemicals	2,030	4,700	4,309	4,700
EMS Equipment & Supplies	4,089	6,200	5,171	6,200
Non-Capital Equipment	11,482	41,600	34,710	47,000
Maintenance- Buildings	9,598	18,000	10,507	17,000
Maintenance- Vehicles	26,548	38,100	36,122	36,200
Maintenance- Minor Equipment	4	-	15	-
Maintenance- Radios & Equipment	2,207	3,400	3,365	2,800
Maintenance- Fire Fighting Equipment	2,726	4,200	3,910	3,700
Total Supplies & Maintenance	103,509	177,900	165,057	184,000



FIRE EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
Services				
Consultants & Engineers	-	-	-	28,000
Electricity	8,993	12,000	11,908	11,000
Water	3,441	4,000	3,510	4,000
Natural Gas	6,844	6,000	4,073	6,200
Sewer	1,452	1,600	1,482	1,600
Utilities	20,730	23,600	20,973	22,800
Telephone	3,272	3,500	3,126	3,500
Postage	-	-	-	300
Travel/Training	8,188	14,600	11,499	15,200
General Liability Insurance	8,811	12,000	9,943	10,000
Contract Testing Fire Service	24,634	30,200	23,984	26,100
Equipment Rental/Lease	4,369	5,100	4,968	5,100
Leases & Fleet Transfers	31,300	181,500	181,458	162,900
Fire Prevention Program	2,294	2,500	1,974	2,000
Dues, Subscriptions & Memberships	2,930	4,000	3,649	4,000
Software Licensing Fees	13,919	10,600	10,550	8,500
Total Services	120,448	287,600	272,123	288,400
Capital				
Radios & Assoc Equipment	-	-	-	125,000
Total Capital	-	-	-	125,000
Total Fire	382,521	650,993	589,759	767,474

Performance Measure	Council Goal	Dept Objective	19-20	20-21	21-22	2023 Goal
# of volunteer firefighters		1	60	54	51	55
ISO rating (10 lowest—1 highest)		2	3	3	3	2
Average response time (min:sec)		1	*	3:09	2:47	3:30

The City has budgeted for a study to be done in FY23 to help the department achieve a “2” ISO Rating, the highest rating a volunteer department is eligible to receive.



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- ECONOMIC DEVELOPMENT -

Department 31

Mission Statement

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

Description

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

Positions	2020-21	2021-22	2022-23
Economic Development Director	0	1	1
Economic Development Coordinator	0	0	1
Total	0	1	2



Objectives and Strategies

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

Related to City Council Focus Element: Economic Development

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

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

Related to City Council Focus Element: Economic Development

- Work closely with elected officials to educate them on public and private infrastructure needs and economic development issues
- Contract with consultant(s) to review, receive and produce the tools and services necessary to implement economic development plans and programs

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

Related to City Council Focus Element: Service Delivery

- Respond to inquiries, RFIs and RFPs in a timely, professional manner
- Develop CRM system and databases to effectively manage projects
- Develop and produce marketing materials to effectively build awareness of city and county assets
- Develop economic development website and marketing materials and keep them updated
- Proactively seek funding assistance for economic development projects from local, state, and federal agencies via incentives and other funding opportunities

ECONOMIC DEVELOPMENT EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
Personnel				
Regular	-	135,000	41,908	176,933
FICA	-	-	2,983	14,086
Leave	-	-	-	-
Retirement	-	-	6,505	31,786
Longevity	-	-	-	-
Insurance	-	-	3,048	18,012
Workers Compensation	-	-	-	277
Texas Workforce Commission	-	-	9	18
Car Allowance	-	-	2,215	7,200
Total Personnel	-	135,000	56,669	248,312
Supplies & Maintenance				
Office Supplies	7	100	178	2,000
Copier Expense	34	-	-	500
Non-Capital Equipment	-	3,100	2,956	3,000
Total Supplies & Maintenance	41	3,200	3,135	5,500
Services				
Consultants, Architects & Engineering	128,000	112,856	75,401	43,000
Telephone	-	520	437	2,400
Travel/Training	178	4,050	3,323	18,000
Advertising & Promotions	4,999	5,250	4,645	8,500
Dues, Subscriptions & Memberships	9,000	19,580	19,565	13,500
Total Services	142,177	145,106	103,427	85,400
Total Economic Development	142,217	283,306	163,231	339,212

The City partnered with the Granbury Chamber of Commerce in previous fiscal years to promote development within Granbury. During FY 2021-2022 the City created an internal Economic Development department and hired a director.



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- COMMUNITY DEVELOPMENT -

DEPARTMENT 32

Mission Statement

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

Description

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

Positions	2020-21	2021-22	2022-23
Director of Community Development	1	1	1
Senior Planner	1	1	1
Planner	2	2	2
Administrative Assistant	1	1	1
Community Planner Intern	1	1	1
Grant-Funded Personnel:			
Lakes Trail Regional Director	1	1	1
Air Quality Program Manager	1	1	1
Total	8	8	8

Objectives and Strategies

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

Related to City Council Focus Element: Service Delivery

2. Offer quality development and planning programs

Related to City Council Focus Element: Service Delivery

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

Related to City Council Focus Element: Intergovernmental Relationships

4. Provide excellent customer service

Related to City Council Focus Element: Service Delivery

Performance Measure	Council Goal	Dept Objective	19-20	20-21	21-22	2023 Goal
Community Development						
# of DRC meetings to review plats		3	*	*	12	12

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



COMMUNITY DEVELOPMENT EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
Personnel				
Regular	265,916	392,485	366,342	394,200
FICA	22,892	29,959	26,938	29,622
Leave	47,194	-	9,055	-
Overtime	2,661	-	2,399	300
Retirement	52,969	64,852	62,914	68,880
Longevity	7,120	5,470	4,490	4,630
Insurance	35,087	47,658	48,022	54,036
Workers Compensation	777	988	1,078	1,121
Texas Workforce Commission	1,624	1,575	241	54
Car Allowance	775	4,800	-	-
Total Personnel	437,015	547,787	521,477	552,843
Supplies & Maintenance				
Office Supplies	1,580	4,700	4,522	4,700
Books, Maps, Pamphlets	-	200	-	200
Copier Expense	3,404	3,800	3,750	2,200
Non-Capital Tools & Equip	86	300	-	300
Total Supplies & Maint	5,069	9,000	8,272	7,400
Services				
Consultants Engineering	43,980	1,500	1,400	9,000
Telephone	496	1,300	700	2,348
Postage	1,434	3,000	1,928	3,000
Historic Preservation Committee	319	2,000	1,165	3,100
Travel/Training	4,330	14,000	5,571	19,200
Advertising- Legal	3,453	3,800	2,389	4,000
Planning & Zoning Committee	-	1,200	-	-
General Liability Insurance	1,759	2,400	2,308	2,400
Dues & Memberships	1,089	2,800	2,138	4,536
Total Services	56,860	32,000	17,600	47,584
Capital				
Software Upgrades	-	-	-	60,000
Plans & Studies	-	-	-	115,000
Total Capital	-	-	-	175,000
Total Community Development	498,944	588,787	547,349	607,827



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- BUILDING & PERMITS -

DEPARTMENT 30

Mission Statement

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

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

Description

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

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

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

2022-2023 Adopted Budget

Objectives and Strategies

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

Related to City Council Focus Element: Infrastructure Basics

2. Maintain department records in an efficient manner

Related to City Council Focus Element: Service Delivery

Positions	2020-21	2021-22	2022-23
Director of Building & Permits	1	1	1
Building Inspector I	1	1	1
Building Inspector II	2	2	2
Fire Inspector	1	1	1
Sanitarian Code Officer	1	1	1
Permit Clerk I/Code Compliance	2	2	2
Permit Clerk II/Admin Assistant II	1	1	1
Part-Time Permit Clerk	0	0	1
Total	9	9	10

Performance Measure	Council Goal	Dept Objective	19-20	20-21	21-22	2023 Goal
Building & Permits						
# of building permits issued- residential		1	821	521	346	300
# of building permits issued- commercial		1	118	158	125	100

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

BUILDING & PERMITS EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
Personnel				
Regular	474,581	558,942	505,009	547,513
FICA	38,301	42,635	40,672	42,439
Leave	25,130	-	26,862	-
Overtime	17,387	8,000	10,507	10,000
Retirement	84,791	91,851	91,887	94,415
Longevity	9,810	10,730	10,550	11,630
Insurance	59,044	71,487	74,407	81,054
Workers Compensation	1,121	1,365	1,526	1,650
Texas Workforce Commission	2,536	2,304	81	92
Total Personnel	712,701	787,314	761,502	788,793
Supplies & Maintenance				
Office Supplies	2,843	2,900	2,314	3,000
Books, Maps, Pamphlets	1,669	1,200	961	1,200
Copier Expense	7,029	4,800	4,680	5,800
Wearing Apparel	1,012	2,200	2,186	1,200
Vehicle Fuel	8,421	12,300	12,240	19,000
Chemicals	1,182	2,100	2,072	2,200
Maintenance- Motor Vehicles	1,379	4,500	2,429	4,500
Total Supplies & Maintenance	23,536	30,000	26,882	36,900
Services				
Consultants, Architects & Engineering	262	-	-	-
Mowing/Abatement	1,398	3,000	1,625	3,000
Telephone	9,425	9,500	9,418	10,500
Postage	3,557	3,000	2,997	3,000
Travel/Training	2,723	4,400	2,220	8,500
Legal Advertising	119	500	-	500
General Liability Insurance	7,590	8,800	8,753	8,700
Leases & Fleet Transfers	18,000	31,600	31,600	14,100
Dues, Subscriptions & Memberships	798	2,100	2,101	2,100
Other- Employee Certifications	251	1,000	293	1,000
Bank/Transaction Fees	16,414	16,000	8,919	16,000
Miscellaneous Fees	40	200	40	200
Total Services	60,578	80,100	67,965	67,600
Total Building & Permits	796,815	897,414	856,349	893,293



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- STREETS -

DEPARTMENT 43

Mission Statement

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

Description

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

Opportunities

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

Objectives and Strategies

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

Related to City Council Focus Element: Infrastructure Basics

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

2. Provide quick and effective customer service

Related to City Council Focus Element: Service Delivery

Positions	2020-21	2021-22	2022-23
Street Superintendent	1	1	1
Street Foreman	1	1	1
Heavy Equipment Operator	3	2	2
Light Equipment Operator	1	3	3
Part-Time Light Equipment Operator	1	1	1
Total	7	8	8



2022-2023 Adopted Budget

STREET MAINTENANCE EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
Personnel				
Regular	215,963	320,222	214,817	311,703
FICA	18,898	24,241	17,281	23,849
Leave	33,666	-	16,163	-
Overtime	7,915	2,000	5,441	6,000
Retirement	40,903	54,809	36,611	55,193
Longevity	4,930	5,500	2,840	2,070
Insurance	38,693	55,601	41,375	63,042
Workers Compensation	6,631	8,591	9,079	8,968
Texas Workforce Comm	1,764	1,800	335	72
Total Personnel	369,363	472,764	343,941	470,897
Supplies & Maintenance				
Office Supplies	121	300	261	300
Copier Expense	1,557	1,200	919	1,200
Wearing Apparel	4,818	6,200	5,229	6,200
Vehicle Fuel	19,943	31,400	31,369	42,900
Chemicals	5,307	13,500	3,716	29,700
Non-Capital Equipment	5,305	5,200	5,087	5,200
Maintenance- Vehicles	9,707	11,500	11,066	9,000
Maintenance- Minor Equipment	1,653	2,000	1,836	2,000
Maintenance- Heavy Equipment	23,403	15,500	19,687	18,000
Maintenance- Barricades	1,914	3,000	2,068	2,000
Maintenance- Roadways*	96,230	75,000	67,966	75,000
Maintenance- Drainage	66	2,000	33	2,000
Maintenance- Signs	8,321	8,000	6,394	8,000
Maintenance- Sidewalks	3,242	77,000	950	40,000
Total Supplies & Maintenance	181,585	251,800	156,583	241,500

* For previous fiscal years, The Street Improvement Plan 2019-2032 will be funded by bond funds instead of Operations & Maintenance. This infrastructure investment from the O&M budget will resume in FY 2023-2024.

STREET MAINTENANCE EXPENDITURES

Expenditure Type	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
Services				
Consultants, Architects & Engineering	-	50,000	22,650	-
Electricity	78,232	85,300	85,201	84,700
Telephone	2,285	2,800	2,782	2,400
Travel/Training	152	1,600	80	2,000
General Liability Insurance	9,138	12,000	11,333	12,000
Equipment Rental/Lease	395	500	51	-
Leases & Fleet Transfers	29,200	82,400	82,400	36,500
Dues, Subscriptions, Memberships	-	-	-	-
Employee Certification	77	600	154	600
Total Services	119,478	235,200	204,651	138,200
Total Street Maintenance	670,426	959,764	705,175	850,597





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- PARKS & RECREATION -

DEPARTMENT 50

Mission Statement

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

Description

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

Positions	2020-21	2021-22	2022-23
Director of Internal Services	1	1	1
Parks and Recreation Foreman	2	2	2
Recreational Coordinator	1	1	1
Concession Manager	1	1	1
Park Administrative Assistant	1	1	1
Part-Time Recreation Assistant	1	1	1
Park Laborer	15	15	15
Part-Time Park Laborer	1	1	1
Part-Time Park Custodian	1	1	1
Seasonal Laborers (FTE Equivalent)*	3	3	3
Total	27	27	27

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

Opportunities and Challenges

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

Objectives and Strategies

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

Related to City Council Focus Element: Community Development

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

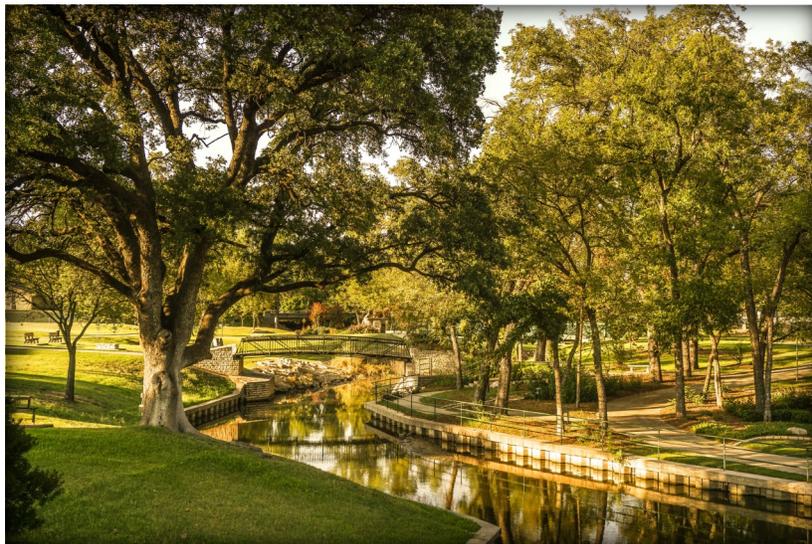
2. Cultivate effective partnerships with other departments, agencies, organizations and citizens to provide quality service to the City

Related to City Council Focus Element: Intergovernmental Relationships

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

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

Related to City Council Focus Element: Economic Development



PARKS & RECREATION EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
Personnel				
Salaries	811,386	1,021,898	829,120	1,039,388
FICA	68,706	79,196	71,206	81,345
Leave	62,655	-	62,258	40,086
Overtime	24,245	10,000	32,748	16,000
Retirement	134,304	153,387	143,702	161,677
Longevity	16,370	18,230	18,450	19,950
Insurance	153,634	190,632	181,002	216,144
Workers Compensation	11,290	13,003	14,099	13,960
Texas Workforce Commission	9,250	6,983	636	278
Total Personnel	1,291,839	1,493,329	1,353,222	1,548,742
Supplies & Maintenance				
Office Supplies	2,738	3,000	2,469	3,000
Wearing Apparel	14,472	14,000	13,854	14,000
Vehicle Fuel	30,387	46,000	45,921	55,000
Chemicals	2,103	3,000	2,998	3,000
Non-Capital Equipment	4,626	8,500	8,282	8,500
Maintenance- Buildings	21,790	26,000	23,328	22,000
Maintenance- Equipment	42,602	40,400	32,822	40,000
Maintenance- Grounds	86,505	45,250	42,474	46,200
Maintenance- Events	5,415	8,500	7,817	10,000
Total Supplies & Maintenance	210,637	194,650	179,966	201,700



2022-2023 Adopted Budget

PARKS & RECREATION EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
Services				
Consultants, Architects & Engineering	1,800	4,900	28,500	10,000
Utilities	81,197	88,200	87,826	89,500
Telephone	4,641	5,300	5,220	4,700
Travel/Training	385	3,300	3,251	1,400
Advertising	-	300	300	300
General Liability Insurance	27,460	30,900	30,889	31,000
Equipment Rental/Lease	7,040	9,000	7,408	9,000
Leases & Fleet Transfers	33,000	80,500	80,500	36,100
Dues, Subscriptions & Memberships	25	100	25	-
Tree Trimming	8,990	10,000	10,000	10,000
Bank/Transaction Fees	1,295	1,800	1,740	1,500
Recreation Activity Expenses	9,508	9,400	8,320	25,000
Total Services	175,341	243,700	263,978	218,500
Swimming Pool				
Concession Supplies	5,011	7,600	7,196	6,000
Pool- Chemicals	5,623	11,200	10,526	11,200
Non-Capital Tools & Equip	2,866	1,300	1,132	2,100
Maintenance- Pool	7,175	13,000	6,953	12,200
Utilities	18,486	22,200	21,817	20,500
Total Swimming Pool	39,162	55,300	47,623	52,000
Ballfields				
Concession Supplies	20,417	17,700	16,557	21,700
Maintenance- Ballfields	14,078	18,400	16,995	20,800
Utilities	25,033	28,200	26,223	31,500
Total Ballfields	59,527	64,300	59,775	74,000

PARKS & RECREATION EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
Soccer Fields				
Maintenance- Soccer Fields	4,141	8,000	5,470	8,000
Utilities	562	800	535	800
Total Soccer Fields	4,703	8,800	6,004	8,800
City Beach				
Maintenance- Beach	6,446	7,000	6,513	7,000
Utilities	23,832	12,600	12,097	25,600
Chemicals	742	2,000	1,802	2,000
Total City Beach	31,021	21,600	20,412	34,600
Decker Facility				
Maintenance- Decker Facility	1,496	1,500	601	3,000
Utilities	1,539	2,000	1,809	2,000
Total Decker Facility	3,035	3,500	2,410	5,000
Capital				
Groundskeeping Equipment	10,297	-	-	-
Playground Equipment	50,234	131,203	123,548	13,000
Property Improvements	22,119	167,275	-	-
Total Capital	82,650	298,478	123,548	13,000
Total Parks and Recreation	1,897,916	2,383,657	2,056,937	2,156,342

Performance Measure	Council Goal	Dept Objective	19-20	20-21	21-22	2023 Goal
# of Recreational leagues		2	17**	15**	18	18

- CEMETERY -
DEPARTMENT 51

Mission Statement

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

Description

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

Positions	2020-21	2021-22	2022-23
Cemetery Attendant	1	1	1
Total	1	1	1

Opportunities and Challenges

An opportunity exists for the department to survey the existing cemetery in order to update and verify the accuracy of the cemetery records. Another opportunity is to develop an additional section of the grounds.

Objectives and Strategies

1. Develop and maintain cemetery grounds with courtesy and respect

Related to City Council Focus Element: Infrastructure Basics

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

CEMETERY EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
Personnel				
Salaries	22,672	29,248	26,900	29,245
FICA	2,026	2,291	2,274	2,265
Leave	3,249	-	2,790	-
Overtime	1,003	700	610	700
Retirement	4,439	5,010	5,056	5,190
Longevity	360	-	-	120
Insurance	7,999	7,943	8,316	9,006
Workers Compensation	360	371	392	398
Texas Workforce Commission	283	225	9	9
Total Personnel	42,392	45,788	46,346	46,933
Supplies & Maintenance				
Chemicals	495	600	533	600
Maintenance of Equipment	1,174	2,200	1,703	2,200
Maintenance- Roadways	800	800	469	800
Maintenance- Grounds	2,926	3,500	2,075	3,500
Total Supplies & Maintenance	5,395	7,100	4,781	7,100
Services				
Consultants Engineering	-	-	-	5,000
General Liability Insurance	176	300	218	300
Contract Services	3,010	3,000	2,275	3,000
Total Services	3,186	3,300	2,493	8,300
Total Cemetery	50,973	56,188	53,619	62,333



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UTILITY FUND

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

Services provided by the Utility Fund include:

Administration:

Utility Billing & Collection, Meter Reading and Public Works

Public Works:

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

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

Utility rates are set by the City Council.



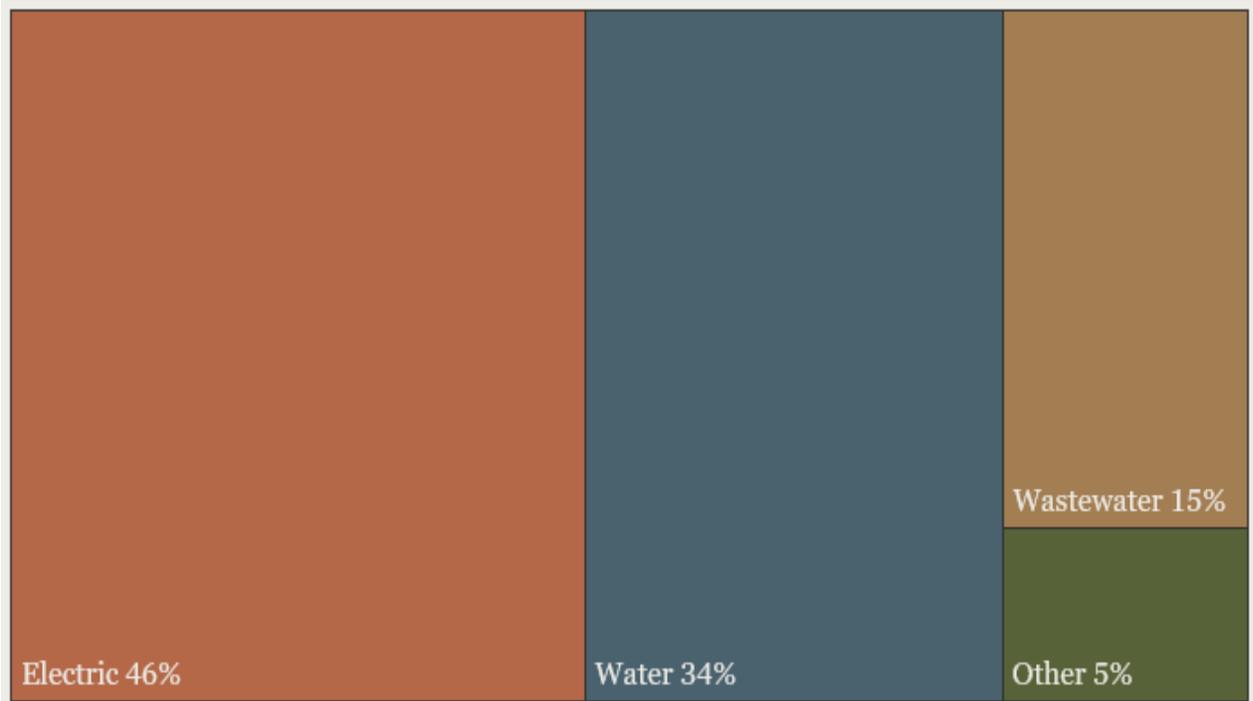
UTILITY FUND REVENUES

	Actual FY 2019-2020	Budgeted FY 2020-2021	Projected FY 2020-2021	Adopted FY 2022-2023
Electric Fees & Service Charges	10,664,957	10,939,500	11,762,930	11,868,000
Water Fees & Service Charges	7,985,130	8,603,280	9,247,534	8,635,000
Sewer Fees & Service Charges	3,513,166	3,675,000	3,824,686	3,802,000
Interest Income	18,989	25,000	106,221	60,000
Other Revenue	478,886	1,580,102	887,410	1,262,800
Interfund Transfers	130,208	275,000	27,185	-
Total Revenues	22,791,336	25,097,882	25,855,966	25,627,800

UTILITY FUND REVENUES

BY TYPE

FISCAL YEAR 2022-2023



UTILITY FUND REVENUES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
Electric Services				
Electric Service	10,475,387	10,856,500	11,690,829	11,785,000
D&D Light Rental	58,144	58,000	58,074	58,000
Electric Meter Set Fee	131,427	25,000	14,027	25,000
Total Electric Revenues	10,664,957	10,939,500	11,762,930	11,868,000
Water Services				
Water Service	7,817,138	8,513,280	9,178,029	8,545,000
Water Taps	27,212	20,000	21,700	20,000
Meter Setting Fees	140,779	70,000	47,805	70,000
Water Analysis	-	-	-	-
Total Water Revenues	7,985,130	8,603,280	9,247,534	8,635,000
Wastewater Services				
Wastewater Service	3,497,276	3,665,000	3,810,176	3,792,000
Wastewater Taps	15,890	10,000	14,510	10,000
Total Wastewater Revenues	3,513,166	3,675,000	3,824,686	3,802,000
Interest Income				
Interest Income	18,989	25,000	106,221	60,000
Total Interest Income	18,989	25,000	106,221	60,000

2022-2023 Adopted Budget

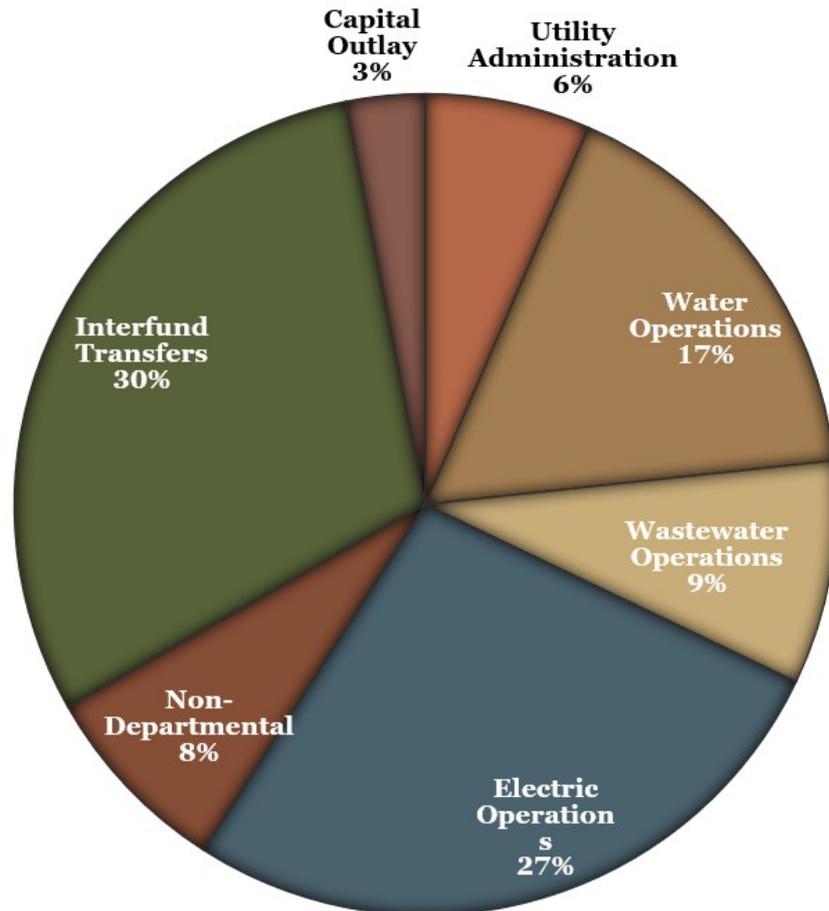
UTILITY FUND REVENUES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
<i>Other Revenue</i>				
From Fund Balance	-	1,027,000	-	786,000
Engineering Fees	18,050	70,000	52,025	70,000
Reconnect Fees	3,510	20,000	20,880	20,000
Groundwater District Fees	144,752	130,000	162,303	140,000
Sanitation Service	-	-	7	-
Penalty Income	79,632	240,000	278,220	200,000
Miscellaneous Income	194,865	40,000	176,385	40,000
Backflow Revenue	8,350	5,000	5,100	5,000
Insurance Proceeds	12,817	46,302	46,303	-
Cash Short/Over	19	-	(2)	-
Service Fees	1,792	1,800	2,008	1,800
Total Other Revenue	463,787	1,580,102	748,526	1,262,800
<i>Interfund Transfers</i>				
Transfer in Impact Fees	130,208	275,000	27,185	-
Total Interfund Transfers	130,208	275,000	27,185	-
<i>Inter-Governmental</i>				
Grant Revenue	3,000	-	136,464	-
FEMA Grant Revenue	12,099	-	2,420	-
Total Inter-Governmental	15,099	-	138,884	-
Total Utility Fund Revenue	22,791,336	25,097,882	25,855,966	25,627,800

UTILITY FUND EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
Utility Administration	1,249,472	1,631,279	1,478,574	1,649,079
Water Operations	3,304,626	4,241,974	3,746,389	4,264,440
Wastewater Operations	1,666,767	2,127,185	1,982,261	2,235,949
Electric Operations	5,988,401	6,745,307	6,418,303	6,846,525
Non-Departmental	1,481,991	2,292,025	2,585,852	1,957,270
Interfund Transfers	6,161,574	6,274,332	1,636,801	7,640,119
Debt Service	-	-	4,634,719	-
Capital Outlay	490,469	1,549,600	1,024,773	786,000
Total Expenditures	20,343,299	24,861,702	23,507,672	25,379,382

UTILITY FUND EXPENDITURES BY TYPE





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- UTILITY BILLING -

DEPARTMENT 60

Mission Statement

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

Description

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

Positions	2020-21	2021-22	2022-23
Utility Billing Manager	1	1	1
Utility Billing Supervisor	0	0	0
Utility Billing Clerk	2	2	2
Part-Time Billing Clerk	0	1	1
Total	3	4	4

Opportunities and Challenges

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

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

2022-2023 Adopted Budget

Objectives and Strategies

1. Continuously build positive customer-centric and proactive service

Related to City Council Focus Element: Service Delivery

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

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

Related to City Council Focus Element: Service Delivery

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

3. Educate customers on conservation and control

Related to City Council Focus Element: Citizen Involvement

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

Performance Measure	Council Goal	Dept Objective	19-20	20-21	21-22	2023 Goal
# of educational resources provided to customers		3	5	13	25	25
<i>The department is now working toward streamlining the various resources into a few, easy to access sources</i>						
\$ savings due to increased printing service efficiency		2	\$11,378	\$12,459	\$31,315	\$43,000
<i>Staff has implemented effective ways to reduce paper, printing & postage, reduce digital retention period, provide option to "opt in" on the application for a paper bill, enforced returned mail results in auto ebill sign up.</i>						
% payment processing efficiency		2	60%	71%	78%	80%
<i>% of payments that are processed thru an automatic process like: Autopay, Auto Debt, Online, Schedule a payment, IVR, Text, Mobile App, Retail CC. It is approximately twice the staff time to do the manual process for a checks/cash. This frees up staff to do more customer-oriented service tasks like setting up new customers or account questions</i>						

UTILITY ADMINISTRATION EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
Personnel				
Salaries	133,589	165,528	148,506	163,900
FICA	9,680	12,243	11,702	12,148
Leave	1,911	-	8,167	-
Overtime	1,555	500	(10)	500
Retirement	22,619	27,907	21,773	28,570
Longevity	530	800	920	1,130
Insurance	22,203	23,829	25,034	27,255
Workers Compensation	179	236	310	250
Texas Workforce Commission	891	900	41	36
Total Personnel	193,157	231,943	216,444	233,789
Supplies & Maintenance				
Office Supplies	1,568	1,800	1,782	1,500
Copier Expense	2,506	2,200	1,912	2,200
Non-Capital Tools & Equip	1,443	3,800	2,295	-
Total Supplies & Maint	5,517	7,800	5,989	3,700
Services				
Telephone	1,193	1,200	1,193	1,200
Postage	30,970	35,800	33,130	41,932
Travel/Training	440	3,000	139	4,000
Printing	12,379	14,900	14,874	15,500
General Liability Insurance	634	1,100	1,010	1,000
Dues, Subscriptions & Memberships	230	1,000	780	1,000
Contract Services	5,602	19,900	6,360	8,900
Bad Debt Expense	36,583	50,000	39,495	50,000
Bank Fees	135,551	195,000	192,557	125,000
Collection Agency Fees	1,396	4,000	1,608	4,000
Total Services	224,977	325,900	291,146	252,532
Total Utility Administration	423,652	565,643	513,579	490,021



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- METER READING -

DEPARTMENT 70

Mission Statement

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

Description

The Meter Reading department is responsible for the accurate reading and recording of all water and electric meter reads within the service area. The department also handles connections and disconnections of service. The Meter Reading/Meter Maintenance division maximizes utility revenues by monitoring of reading device function and management of an ongoing meter testing and maintenance program. This division works closely with the Water Distribution and Electric departments in maintenance of these infrastructures.

Positions	2020-21	2021-22	2022-23
Meter Services Foreman	1	1	1
Meter Reader I	1	1	1
Meter Reader II	1	1	1
Total	3	3	3

Meter Counts	9/30/2020	9/30/2021	9/30/2022	2023
ELECTRIC	3,441	3,515	3,602	3,800
WATER/SEWER	6,142	6,400	6,610	6,800

Opportunities and Challenges

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

2022-2023 Adopted Budget

Objectives and Strategies

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

Related to City Council Focus Element: Infrastructure Basics

- Read nearly 9,000 water and electric meters accurately, within three billing cycles monthly
- Use effective surveillance and detailed fine editing processes, pinpoint meters with questionable function; test, replace, repair or take appropriate corrective actions
- Communicate and coordinate with Utility Billing staff regarding meter concerns and problems to "bridge the gap" between the Meter and Billing divisions

2. Deliver services to customers in a timely professional manner

Related to City Council Focus Element: Service Delivery

- Respond to work orders daily or within 24 hours
- Effectively and professionally respond to customer concerns, assisting with comprehension by answering questions with plain language

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

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

Performance Measure	Council Goal	Dept Objective	19-20	20-21	21-22	2023 Goal
Meter Reading						
% of service orders completed same day		2	99.7%	99.9%	98.9%	100%
% meter reads completed remotely		2	87%	89%	97%	98%
<p><i>Increasing the % of meter reads done remotely saves time and promotes accuracy. This allows the trained meter techs to focus more on customer-service tasks like disconnects, installs and repairs.</i></p>						

METER READING EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
Personnel				
Salaries	102,605	126,754	117,497	127,701
FICA	8,720	9,954	9,991	10,110
Leave	8,783	-	8,147	-
Overtime	4,080	3,000	5,006	4,000
Retirement	19,274	21,915	19,002	22,966
Longevity	1,240	1,270	1,270	1,370
Insurance	21,603	23,829	23,692	27,255
Workers Compensation	1,722	2,078	2,143	2,203
Texas Workforce Commission	672	675	37	27
Total Personnel	168,697	189,475	186,786	195,632
Supplies & Maintenance				
Wearing Apparel	2,726	4,000	3,791	4,000
Vehicle Fuel	6,091	10,100	10,058	15,200
Non-Capital Tools & Equip	7,419	4,300	1,773	3,000
Maintenance- Motor Vehicles	1,167	4,700	3,458	2,500
Maintenance- Water Meters	5,869	5,500	2,896	5,500
Maintenance- Electric Meters	-	1,900	732	5,000
Maintenance- Radios & Assoc	4,461	5,000	3,914	5,000
Total Supplies & Maintenance	27,733	35,600	26,723	40,200
Services				
Telephone	3,855	4,300	3,727	4,300
Postage	-	-	-	100
Travel/Training	1,082	4,600	3,377	5,000
General Liability Insurance	2,475	2,900	2,850	3,000
Leases & Fleet Transfers	11,300	9,000	9,000	11,300
Dues & Memberships	320	500	380	500
Contract Services	46,563	50,000	49,025	53,000
Meter Testing	53	18,000	-	2,000
Employee Certification	838	400	214	400
Total Services	66,485	89,700	68,573	79,600
Capital Outlay				
Water Meters	83,798	70,000	39,843	70,000
Electric Meters	273,632	130,000	8,287	30,000
Total Capital Outlay	357,430	200,000	48,130	100,000
Total Meter Reading	620,346	514,775	330,212	415,432

2022-2023 Adopted Budget

NON-DEPARTMENTAL EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
<i>Supplies and Maintenance</i>				
Non-Office Supplies	7,223	7,600	7,595	7,000
Wearing Apparel	228	-	-	900
Maintenance- Towers	8,822	11,000	10,800	11,000
Total Supplies and Maintenance	16,272	18,600	18,395	18,900
<i>Services</i>				
Audit & Accounting	21,750	24,000	22,500	26,250
Legal Expense	15,776	500,000	713,222	-
Utilities	32,786	36,700	34,267	37,500
Inventory Damage/Loss	-	500	-	500
General Liability Insurance	3,167	8,400	8,385	3,200
Meeting Expenses	-	-	-	1,000
Equipment Rental/Lease	1,684	4,600	4,643	4,600
Leases & Fleet Transfers	33,578	150,000	145,713	145,800
Contract Services	9,176	9,100	8,480	7,800
Shared Allocation	1,144,999	1,150,000	1,148,749	850,000
Community Contribution	40,000	-	-	-
Utility Franchise Fee	1,307,388	1,362,000	1,480,742	1,450,800
Contingency Expense	-	25,000	-	229,820
Bank Fees	154	81,600	80,895	100
Miscellaneous Fees	259	49,835	49,859	1,000
Total Services	2,610,718	3,423,425	3,716,206	2,788,370
<i>Interfund Transfers</i>				
Transfer to General Fund	393,126	486,000	486,000	486,000
Transfer to Utility Debt Service	-	-	4,634,719	-
Transfer to General Debt Service	4,623,449	4,638,332	2,052	6,304,119
Transfer to Fleet Fund	-	-	-	-
Total Interfund Transfers	5,016,575	5,124,332	5,122,770	6,790,119
<i>Capital Outlay</i>				
Archer Rd - Utility Repairs	-	-	104,517	-
Property Improvements	-	35,000	22,143	-
Total Capital Outlay	-	35,000	126,660	-
Total Non-Departmental	7,643,565	8,601,357	8,984,032	9,597,389

- GROUNDWATER -

DEPARTMENT 78

Mission Statement

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

Description

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

Positions	2020-21	2021-22	2022-23
Water Quality Technician	1	1	1
Utility Operator I	1	1	1
Utility Operator II	2	2	2
Total	4	4	4

Opportunities and Challenges

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

Our drought contingency plan has 5 stages:

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

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

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

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

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

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

GROUNDWATER EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
Personnel				
Salaries	127,486	144,670	156,977	164,619
FICA	10,572	11,443	12,685	12,922
Leave	6,895	-	8,774	-
Overtime	3,652	4,500	1,551	3,000
Retirement	21,868	25,270	23,962	29,361
Longevity	1,420	1,920	1,780	2,520
Insurance	25,651	31,772	16,771	36,340
Workers Comp	2,022	2,394	2,472	2,817
TWC	1,061	900	36	36
Total Personnel	200,627	222,869	225,007	251,615
Supplies and Maint				
Wearing Apparel	3,390	3,600	3,558	2,600
Vehicle Fuel	7,682	12,200	12,112	15,000
Chemicals	29,665	28,300	20,370	37,000
Non-Capital Tools and Equip	11,816	12,000	9,023	17,000
Maint of Vehicles	4,802	5,000	2,170	5,000
Maint of Plant Pumps/Motor	10,901	29,000	4,875	15,000
Maint of Pump Stations	47,365	55,500	52,306	60,000
Maintenance of SCADA	14,567	15,000	12,162	15,000
Maint of Water Storage	2,904	6,500	2,241	6,500
Total Supplies and Maint	133,092	167,100	118,817	173,100

GROUNDWATER EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
Services				
Electricity	82,805	78,000	77,564	90,000
Water	251	300	259	300
Telephone	1,015	1,100	938	1,100
Travel/Training	6,762	5,600	5,015	6,000
General Liability	2,622	3,100	3,037	3,100
Leases & Fleet Transfers	1,800	4,600	4,600	6,000
Dues & Memberships	480	1,100	630	600
Contract Services	-	2,300	-	2,300
Employee Certification	389	600	389	600
Sample Testing	35,122	45,900	32,094	114,000
Groundwater District Fees	60,535	70,000	36,427	65,000
Total Services	191,781	212,600	160,952	289,000
Capital Outlay				
Pumps & Motors	-	200,000	11,000	-
Pumps & Motors Sinking Fund	-	-	-	35,000
Total Capital Outlay	-	200,000	11,000	35,000
Total Groundwater	525,500	802,569	515,777	748,715

Performance Measure	Council Goal	Dept Objective	19-20	20-21	21-22	2023 Goal
% of water produced by wells		2	37%	31%	14%	<20%
<i>Because of the City's investment in an advanced reverse osmosis water treatment facility, the City has determined the efficiency ratio for water production is to use only 10-20% groundwater. This will also help to reduce the City's dependency on the underground aquifers.</i>						
% of wells inspected weekly		1	100%	100%	100%	100%

- GROUNDWATER -

Cont.

Objectives and Strategies

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

Related to City Council Focus Element: Infrastructure Basics

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

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

Related to City Council Focus Element: Service Delivery

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

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

Related to City Council Focus Element: Service Delivery

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

- WATER TREATMENT - DEPARTMENT 79

Mission Statement

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

Description

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

Positions	2020-21	2021-22	2022-23
Water Treatment Superintendent	1	1	1
Water Treatment Foreman	1	1	1
Water Plant Operator I	6	6	6
Water Treatment Mechanic	1	1	1
Total	9	9	9

Objectives and Strategies

1. Maintain safe drinking water source for Granbury

Related to City Council Focus Element: Service Delivery

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

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

Related to City Council Focus Element: Service Delivery

- Employees must receive 30 hours of training every 3 years

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

Related to City Council Focus Element: Infrastructure Basics

- Repair and replace damaged or inefficient pumps and valves

2022-2023 Adopted Budget

WATER TREATMENT EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
Personnel				
Salaries	348,903	423,225	373,738	406,496
FICA	29,828	32,429	33,963	31,962
Leave	33,611	-	22,192	-
Overtime	14,596	5,000	34,874	15,000
Retirement	65,867	72,856	64,305	73,844
Longevity	6,690	7,410	6,080	6,430
Insurance	59,858	71,487	65,030	81,765
Workers Compensation	5,728	6,907	7,127	7,087
Texas Workforce Commission	2,016	2,025	110	81
Total Personnel	567,097	621,339	607,419	622,665
Supplies & Maintenance				
Office Supplies	2,667	2,400	2,308	2,300
Wearing Apparel	4,440	5,600	3,150	5,600
Vehicle Fuel	2,259	7,600	7,598	7,200
Chemicals	270,414	586,000	595,410	450,000
Non-Capital Tools & Equip	11,074	13,000	6,632	11,000
Laboratory Supplies	46,091	51,500	47,738	65,500
Maintenance- Buildings	2,123	3,600	2,713	3,300
Maintenance- Equipment	28,218	54,736	44,784	28,500
Maintenance- Filters & Membranes	-	10,464	-	40,000
Total Supplies & Maint	367,287	734,900	710,334	613,400
Services				
Consultants & Engineering	6,003	5,000	6,085	15,000
Utilities	260,104	410,900	392,792	316,500
Telephone	1,930	2,600	1,930	2,600
Postage	-	1,000	358	1,000
Travel/Training	5,004	14,200	11,386	14,200
Water Inspection Fee	30,449	40,600	30,434	40,600
General Liability Insurance	30,251	74,980	74,976	75,000
Leases & Fleet Transfers	4,700	9,000	9,000	11,500
Dues & Memberships	1,454	1,800	1,678	4,500
Contract Services	34,777	48,400	39,654	45,200
Sample Testing	13,232	29,000	7,605	29,000
Total Services	387,904	637,480	575,898	555,100

WATER TREATMENT EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
Services				
Water Purchase for Resale - BRA	876,996	884,000	761,584	981,000
Total Services	876,996	884,000	761,584	981,000
Capital Outlay				
Membrane Replacement Reserve	-	-	-	150,000
Total Capital Outlay	-	-	-	150,000
Total Water Treatment	2,199,284	2,877,719	2,655,234	2,922,165

Performance Measure	Council Goal	Dept Objective	19-20	20-21	21-22	2023 Goal
% of water produced by plant		1	63%	69%	86%	80%
# Total Certifications		2	12	10	13	13
Class A (highest level)			3	4	4	5
Class B			1	0	0	1
Class C- Surface Water			4	2	2	4
Class C - Distribution			0	3	3	3
Class D (starting level)			4	1	4	0

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



City of Granbury's water was voted "Best Tasting Drinking Water" by the South Central Membrane Association. The Association includes Texas, New Mexico, Oklahoma, Arkansas, and Louisiana, and is part of the national association. Granbury's first place award occurred in the first year they entered the competition. All plants using Reverse Osmosis are eligible to enter.



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- WATER DISTRIBUTION -

DEPARTMENT 82

Mission Statement

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

Description

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

Positions	2020-21	2021-22	2022-23
Distribution/Collection Superintendent	1	1	1
Water Distribution Foreman	1	1	1
Utility Equipment Operator II	2	4	4
Utility Line Locator	0	1	1
Total	4	7	7

Opportunities and Challenges

As our city and distribution system continues to grow in size and complexity, we are working to educate and train our operators to meet the growing needs and demands.

Objectives and Strategies

1. Maintain the highest standard of water quality

Related to City Council Focus Element: Service Delivery

- Comply with EPA and TCEQ standards
- Employees must receive 30 hours of training “per license” every 3 years
- Consistently test water samples
- Inspect water distribution lines on a regular basis

2. Maintain service to customers and conserve water

Related to City Council Focus Element: Infrastructure Basics

- Respond to waterline breaks within 30 minutes

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

Related to City Council Focus Element: Infrastructure Basics

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

Performance Measure	Council Goal	Dept Objective	19-20	20-21	21-22	2023 Goal
# of leaks investigated/repaired		3	*	158	146	122

WATER DISTRIBUTION EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
<i>Personnel</i>				
Salaries	202,996	277,380	172,794	274,819
FICA	15,699	21,303	13,402	20,687
Leave	8,945	-	17,507	-
Overtime	6,943	10,000	7,120	10,000
Retirement	35,693	48,455	28,959	49,524
Longevity	1,570	2,300	1,640	2,120
Insurance	34,060	55,601	33,407	63,595
Workers Compensation	3,454	4,595	4,739	4,752
Texas Workforce Commission	2,116	1,575	191	63
Total Personnel	311,477	421,209	279,758	425,560
<i>Supplies & Maintenance</i>				
Office Supplies	69	500	88	500
Copier Expense	1,557	1,200	919	1,200
Wearing Apparel	4,735	7,500	4,476	7,500
Vehicle Fuel	13,908	14,000	13,923	17,500
Non-Capital Tools & Equip	15,404	16,000	6,166	14,000
Maintenance- Motor Vehicles	4,466	9,577	6,780	8,000
Maintenance- Water Mains	37,910	45,600	40,734	45,000
Maintenance- Minor Equip	166	1,200	183	1,200
Maintenance- Water Service	25,459	31,100	30,642	25,600
Maintenance- Heavy Equip	1,479	6,500	3,613	9,000
Maintenance- Barricades	498	1,000	105	1,000
Maintenance- Hydrants	7,204	15,000	14,487	25,000
Total Supplies & Maintenance	112,854	149,177	122,181	155,500

2022-2023 Adopted Budget

WATER DISTRIBUTION EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
Services				
Electricity	55,269	71,100	71,019	64,000
Telephone	3,994	4,400	3,777	4,400
Postage	-	100	-	100
Travel/Training	4,993	6,000	2,801	6,000
General Liability Insurance	42,453	46,300	46,299	46,000
Equipment Rental/Lease	-	1,100	-	1,100
Leases & Fleet Transfers	47,244	53,400	53,400	67,000
Land Lease	-	6,000	5,844	6,000
Dues, Subscriptions & Memberships	640	700	430	700
Other - Employee Certification	919	1,700	870	1,700
Sample Testing	-	500	-	500
Total Services	155,511	191,300	184,439	197,500
Capital Outlay				
Water Mains & Tie-ins	-	230,000	27,784	-
Shoring Equipment	-	-	-	16,000
Total Capital Outlay	-	230,000	27,784	16,000
Total Water Distribution	579,842	991,686	614,163	794,560

- WASTEWATER TREATMENT -

DEPARTMENT 83

Mission Statement

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

Description

The purpose and function of the Wastewater Treatment department is to treat spent water from the community containing the wastes from domestic, industrial or commercial use and the surface water runoff or groundwater which may enter the system through infiltration. The Granbury Wastewater Treatment Plant operates an activated sludge process, which is an aerobic biological process in which microorganisms grow by using oxidizable material in the wastewater as food. The microorganisms are recycled to the treatment phase in order to increase the rate of reaction. Laboratory personnel collect and analyze wastewater samples daily to verify compliance with State and Federal requirements.

Positions	2020-21	2021-22	2022-23
Wastewater Treatment Superintendent	1	1	1
Wastewater Treatment Foreman	1	1	1
Wastewater Lab Technician	1	1	1
Wastewater Plant Operator I	2	3	3
Wastewater Plant Operator II	5	5	5
Wastewater Plant Maintenance Tech	1	1	1
Total	11	12	12

2022-2023 Adopted Budget

WASTEWATER TREATMENT EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
Personnel				
Salaries	363,786	512,327	474,648	531,795
FICA	30,579	40,237	38,209	41,023
Leave	36,022	-	60,107	-
Overtime	9,648	10,000	12,256	10,000
Retirement	66,421	89,370	76,956	95,800
Longevity	11,290	12,120	12,170	13,490
Insurance	58,369	95,316	90,643	109,020
Workers Compensation	5,375	7,206	8,743	9,195
Texas Workforce Commission	2,962	2,700	77	108
Total Personnel	584,453	769,276	773,809	810,431
Supplies & Maintenance				
Office Supplies	682	500	96	800
Copier Expense	1,554	2,200	2,098	2,200
Janitorial Supplies	973	900	872	900
Wearing Apparel	4,710	7,200	7,154	6,900
Vehicle Fuel	11,488	21,900	21,879	20,500
Chemicals**	52,113	75,000	65,017	96,000
Non-Capital Tools & Equip	7,447	9,900	9,464	5,900
Laboratory Supplies	14,817	20,000	18,366	16,000
Maint of Buildings	427	800	457	800
Maint of Vehicles	5,089	8,000	7,066	8,000
Maint of Minor Equip	2,917	3,000	277	3,000
Maint of Pumps & Motors*	143,763	165,000	138,420	125,000
Maint of UV Equip	4,835	3,700	3,665	2,500
Maint of Heavy Equip	6,247	13,500	13,404	8,000
Maint of Sewer Service	1,201	-	-	-
Maint of Lift Stations	3,068	2,500	2,246	2,500
Maint of SCADA	20,471	16,000	15,610	16,500
Total Supplies & Maint	281,801	350,100	306,092	315,500

* Maint account for pumps and motors is budgeted to decrease because of the capital investment in both the new infrastructure during the WWTP renovation and the City's sinking fund for major repairs

WASTEWATER TREATMENT EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
Services				
Consultants & Engineering	4,000	-	2,500	-
Utilities**	298,410	315,700	313,980	330,000
Telephone	2,808	3,000	2,861	3,000
Postage	18	100	55	100
Travel/Training	5,279	12,000	10,765	12,000
Sewer Plant Inspection	11,444	14,300	11,546	15,500
Refuse Pickup	45,030	70,000	65,395	80,000
General Liability Insurance	18,521	23,900	23,893	20,100
Equipment Rental/Lease	1,140	2,100	1,095	2,100
Leases & Fleet Transfers	31,100	28,600	28,600	36,000
Dues & Memberships	1,480	1,200	950	1,700
Contract Services	-	9,900	6,190	9,900
Employee Certification	1,273	1,400	1,327	1,400
Sample Testing	6,035	12,000	6,450	12,000
Total Services	426,535	494,200	475,606	523,800
Capital Outlay				
Pumps & Motors	-	-	-	55,000
Miscellaneous Equip	-	6,100	6,095	-
Lift Station Improvements	-	275,000	-	-
Sewer Plant & Improvements	-	-	29,176	-
Wastewater Membrane Sinking Fund	-	-	-	100,000
Total Capital Outlay	-	281,100	35,271	155,000
Total Wastewater Treatment	1,292,789	1,894,676	1,590,777	1,804,731

*** Utilities and Chemicals are projected to increase as the completion of the renovations at the Wastewater Treatment plant are complete during FY 23. (see capital project page 231)*

2022-2023 Adopted Budget

Objectives and Strategies

1. Treat wastewater and return back to Lake Granbury

Related to City Council Focus Element: Service Delivery

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

2. Stay informed on changes to regulations for wastewater standards

Related to City Council Focus Element: Service Delivery

- Employees must receive 30 hours of training every 3 years

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

Related to City Council Focus Element: Infrastructure Basics

- Repair and replace damaged or inefficient pumps and valves

Performance Measure	Council Goal	Dept Objective	19-20	20-21	21-22	2023 Goal
# samples analyzed meet or exceed TCEQ permit parameters		1	100%	100%	100%	100%
% of lift stations inspected weekly		3	*	100%	100%	100%
# Total Certifications		2	6	10	10	10
Class A (highest level)			3	3	3	3
Class B			0	2	2	2
Class C			2	2	5	5
Class D (starting level)			1	3	0	0
<p><i>Plant operators are expected to achieve a Class D wastewater certification within the first 6-12 months of employment. At the Granbury WWTP, a Class B operator (or higher) is required to be at the plant 5 days/week and on-call other days.</i></p>						

- WASTEWATER COLLECTION -

DEPARTMENT 85

Mission Statement

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

Description

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

Positions	2020-21	2021-22	2022-23
Utility Equipment Operator I	1	1	1
Utility Equipment Operator II	5	3	3
Administrative Assistant II	1	1	1
Total	7	5	5

Opportunities and Challenges

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

WASTEWATER COLLECTION EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
Personnel				
Salaries	141,667	172,060	108,605	161,828
FICA	10,935	13,222	8,172	12,240
Leave	9,795	-	5,432	-
Overtime	4,405	6,000	5,354	6,000
Retirement	25,959	30,057	17,440	29,032
Longevity	1,090	1,630	200	360
Insurance	29,129	39,715	27,062	45,425
Workers Compensation	1,628	2,000	2,431	2,288
Texas Workforce Commission	1,740	1,125	350	45
Total Personnel	226,349	265,809	175,045	257,218
Supplies & Maintenance				
Copier Expense	1,557	1,200	919	1,200
Wearing Apparel	4,579	5,000	2,933	5,000
Vehicle Fuel	8,441	16,800	16,789	25,300
Chemicals	-	1,000	-	1,000
Non-Capital Tools & Equip	2,638	4,100	4,081	13,000
Maintenance- Motor Vehicles	4,741	7,000	6,507	7,000
Maintenance- Minor Equip	2,868	3,000	2,044	3,000
Maintenance- Sewer Mains	26,731	80,000	104,449	80,000
Maintenance- Heavy Equip	6,611	16,900	12,607	15,000
Maintenance- Sewer Services	5,348	6,100	6,041	5,000
Maintenance- Barricades	130	-	-	-
Total Supplies & Maint	63,645	141,100	156,371	155,500

Performance Measure	Council Goal	Dept Objective	19-20	20-21	21-22	2023 Goal
% of manholes inspected		1	*	50%	52%	>50%
% feet of sewer pipeline cleaned		1	>50%	61%	58%	>50%

WASTEWATER COLLECTION EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
Services				
Utilities	58,414	62,500	54,255	64,400
Telephone	1,667	2,200	1,867	2,200
Travel/Training	3,475	5,500	3,441	5,500
General Liability Insurance	13,755	14,700	14,630	14,500
Leases & Fleet Transfers	6,000	20,400	20,400	25,500
Dues, Subscriptions & Memberships	420	400	190	400
Contract Services	-	-	-	60,000
Employee Certification	253	1,000	555	1,000
Total Services	83,984	106,700	95,338	173,500
Capital Outlay				
Sewer Mains & Tie-Ins	104,772	210,000	185,408	250,000
Wastewater System Equipment	-	-	-	15,000
Property Improvements	28,267	110,000	183,813	65,000
Total Capital Outlay	133,039	320,000	497,765	330,000
Total Wastewater Collection	507,016	833,609	924,519	916,218

Objectives and Strategies

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

Related to City Council Focus Element: Infrastructure Basics

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

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

Related to City Council Focus Element: Service Delivery

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

- ELECTRIC -
DEPARTMENT 80

Mission Statement

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

Description

The Electric Department constructs and maintains a complete system of electric conductors, switches, lines and transformers used for the distribution of electricity that is purchased wholesale from Constellation-Excelon.

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

The City has elected not to opt-in to electric deregulation, which would allow it to enter the electric retail market; so the City will continue to provide electric power to all citizens and our service area.

Positions	2020-21	2021-22	2022-23
Electric Distribution Supervisor	1	1	1
Senior Lineman	2	2	2
Lineman- First Class	1	1	1
Lineman- Second Class	2	2	2
Groundman	1	1	2
Total	7	7	8

Opportunities and Challenges

The Electric department has the opportunity to be very successful. The department has been fortunate to hire employees who are some of the best in this field. Most of the equipment is in good shape except for a bucket truck and a pickup. The department’s challenges are budget constraints, which are essential to advancing the reliability of the City’s electric power. Looking into the future, this department should consider a more modern system, such as Smart Breakers and Switches and a SCADA type system. Additionally, the electrical load continues to increase, so they are working with an engineer to determine the current load status.

Objectives and Strategies

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

Related to City Council Focus Element: Service Delivery

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

2. Minimize electric power outages

Related to City Council Focus Element: Infrastructure Basics

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

3. Improve the aesthetics of the electric utility infrastructure

Related to City Council Focus Element: Infrastructure Basics

- Strive to continuously update infrastructure based on available funding

Performance Measure	Council Goal	Dept Objective	19-20	20-21	21-22	2023 Goal
Average time to restore power		1	*	45 Minutes	50 minutes	40 minutes
% of outages caused by trees		2	26.0%	0%	0%	0%

2022-2023 Adopted Budget

ELECTRIC EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
Personnel				
Salaries	329,231	502,198	478,792	627,748
FICA	31,332	37,494	39,822	48,756
Leave	67,597	-	24,994	-
Overtime	11,977	10,000	32,261	15,000
Retirement	70,322	82,483	75,999	111,831
Longevity	10,580	11,060	4,800	5,210
Insurance	40,441	55,601	52,138	72,680
Workers Compensation	5,250	6,296	7,316	9,728
Texas Workforce Commission	1,512	1,575	280	72
Total Personnel	568,242	706,707	716,402	891,025
Supplies & Maintenance				
Office Supplies	211	400	124	400
Copier Expense	865	1,200	919	1,200
Wearing Apparel	6,135	11,200	10,495	16,000
Vehicle Fuel	10,789	20,800	20,758	22,000
Non-Capital Tools & Equip	9,964	15,000	14,638	20,000
Maintenance- Elec Primaries	51,850	131,598	171,378	80,000
Maintenance- Elec Second	43,814	46,150	39,572	44,000
Maintenance- Motor Vehicles	5,943	8,100	8,012	6,000
Maintenance- Minor Equip	270	600	98	600
Maintenance- Heavy Equip	16,174	21,400	19,337	16,000
Maintenance- Holiday Lighting	5,342	4,250	2,640	32,000
Total Supplies & Maint	151,358	260,698	287,971	238,200

ELECTRIC EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
Services				
Consultants & Engineering	17,680	50,500	39,789	54,000
Telephone	1,386	1,500	1,277	1,500
Postage	2	100	1	100
Travel/Training	9,261	10,400	10,382	15,000
General Liability Insurance	8,410	9,000	8,446	9,000
Leases & Fleet Transfers	65,500	67,200	67,200	84,000
Dues & Memberships	2,373	2,450	2,450	700
Contract Services	54,209	178,752	178,752	-
Tree Trimming	75,945	83,000	82,930	83,000
Total Services	234,764	402,902	391,228	247,300
Services				
Electric Transmission Charge	-	-	-	125,000
Substation Charges	346,735	375,000	325,053	375,000
Power Purchase for Resale	4,687,301	5,000,000	4,697,649	4,970,000
Total Services	5,034,036	5,375,000	5,022,702	5,470,000
Capital Outlay				
Electric Primaries	-	46,500	61,430	-
Electric Improvements	-	-	121,252	-
Electric Mandates	-	237,000	95,480	-
Total Capital Outlay	-	283,500	278,162	-
Total Electric	5,988,401	7,028,807	6,696,465	6,846,525

- PUBLIC WORKS -
DEPARTMENT 93

Mission Statement

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

Description

Public Works is the main administrative office providing supervision and direction, engineering, coordination and overseeing of the Building Maintenance, Streets, Fleet Maintenance, Ground Water, Water Treatment, Water Distribution, Meters, Wastewater Treatment, and Wastewater Collection departments.

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

Positions	2020-21	2021-22	2022-23
Assistant City Manager	0	1	1
Public Works Director	1	0	1
Assistant Public Works Director/Utilities	1	1	0
City Engineer	1	1	1
Administrative Assistant	1	1	1
GIS Technician	1	1	1
Engineer-in-Training	0	0	1
Total	5	5	6

Objectives and Strategies

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

Related to City Council Focus Element: Infrastructure Basics

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

Related to City Council Focus Element: Service Delivery

PUBLIC WORKS EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
Personnel				
Salaries	332,968	405,308	349,678	508,660
FICA	24,265	29,963	28,078	38,396
Leave	8,699	-	39,793	-
Overtime	15	-	102	100
Retirement	56,273	68,259	58,658	89,566
Longevity	2,380	2,750	2,190	2,960
Insurance	28,944	39,715	30,974	54,510
Workers Compensation	2,514	3,841	3,993	3,630
Texas Workforce Commission	1,008	1,125	41	54
Car Allowance	-	-	-	7,200
Total Personnel	457,066	550,961	513,507	705,076
Supplies & Maintenance				
Office Supplies	3,286	2,300	1,338	2,400
Copier Expense	2,322	2,100	2,039	2,000
Wearing Apparel	717	1,700	150	1,700
Vehicle Fuel	2,100	2,800	2,795	3,600
Non-Capital Tools & Equip	-	500	37	3,700
Maintenance- Motor Vehicles	690	600	60	600
Total Supplies & Maint	9,115	10,000	6,419	14,000
Services				
Consultants, Architects & Engineering	42,437	125,000	109,661	40,000
Telephone	3,116	3,300	3,023	3,300
Postage	20	1,900	233	1,900
Travel/Training	8,014	9,800	6,332	10,000
Legal Advertising	2,047	2,100	2,009	2,100
General Liability Insurance	2,699	3,200	3,144	3,300
Leases & Fleet Transfers	4,700	5,500	5,500	7,000
Dues, Subscriptions & Memberships	2,489	3,500	1,886	4,850
Contracted Services	31,200	35,000	31,200	51,500
Other- Employee Certifications	-	600	-	600
Total Services	96,722	89,900	162,988	124,550
Total Public Works	562,904	750,861	682,913	843,626



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AIRPORT FUND

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





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AIRPORT FUND REVENUE

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
Interest				
Interest Income	4,458	5,000	16,766	4,937
Total Interest	4,458	5,000	16,766	4,937
Other Revenue				
Fund Balance Used	-	-	-	-
Sale of Maps/Charts/Other	3,005	2,000	2,194	2,500
Concession Sales	495	900	355	500
Leases on City Property	32,276	22,000	30,250	30,200
Sale of Aviation Fuel - 100LL	231,780	290,500	282,802	313,500
Sale of Aviation Fuel - JetA	267,388	473,200	540,449	317,500
Hangar Rent	303,489	300,000	326,060	310,000
Hangar Rent - King Air	24,000	24,000	24,000	24,000
Hangar Rent Penalty Income	-	-	-	-
Miscellaneous Income	2,931	13,400	10,692	-
Insurance Proceeds	70,886	-	-	-
Cash Short/Over	29	-	65	-
Total Other Revenue	936,278	1,126,000	1,216,867	998,200
Interfund Transfers				
Transfer from General Fund	-	1,044,547	1,044,547	-
Total Interfund Transfers	-	1,044,547	1,044,547	-
Inter-Governmental				
State Grants - TXDOT	-	-	-	-
Federal Grants	43,000	-	32,000	-
Grant Income - NPE Entitlement	-	-	-	150,000
Grant Income - RAMP	50,000	50,000	41,289	50,000
Grant Income- Airport Expansion	-	-	-	-
Total Inter-Governmental	93,000	50,000	73,289	200,000
Total Revenues	1,033,736	2,225,547	2,351,469	1,203,137

- AIRPORT - DEPARTMENT 17

Mission Statement

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

Description

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

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

Positions	2020-21	2021-22	2022-23
Airport Manager	1	1	1
Part-Time Airport Attendant	5	5	5
Total	6	6	6

Opportunities

- Continued Council Support
- Runway construction project to remain on schedule and budget
- Continue working on land lease opportunities for hangar construction
- Continue to seek the best possible fuel suppliers
- Develop a Business and Marketing plan for the next 5 years

Challenges

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

Objectives and Strategies

1. Manage the Airport in a safe and efficient manner

Related to City Council Focus Element: Economic Development

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

2. Provide a safe and secure facility

Related to City Council Focus Element: Infrastructure Basics

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

3. Provide the highest quality customer service

Related to City Council Focus Element: Service Delivery

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

4. Maximize all state and federal grants available

Related to City Council Focus Element: Infrastructure Basics

- Work with TxDOT Aviation to achieve our goals and objectives
- Develop a business plan that effectively manages the \$100,000 50/50 Routine Airport Maintenance Program

Performance Measure	Council Goal	Dept Objective	19-20	20-21	21-22	2023 Goal
Airport						
% of RAMP grant used		4	86%	100%	83%	100%

2022-2023 Adopted Budget

AIRPORT FUND EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
Personnel				
Salary	140,799	155,938	149,257	146,724
FICA	10,786	11,949	11,457	11,253
Leave	22,926		6,353	
Overtime	76		265	
Retirement	1,471	15,005	13,856	15,504
Longevity	600	710	720	840
Insurance	7,426	7,943	8,424	9,049
Workers Compensation	1,593	1,795	2,084	1,987
Texas Workforce Commission	1,477	1,338	159	52
Total Personnel	187,153	194,678	192,575	185,409
Supplies & Maintenance				
Office Supplies	191	500	80	500
Copier	1,361	1,600	1,541	1,500
Items for Resale	2,539	2,600	2,518	2,500
Janitorial Supplies	604	1,000	761	1,000
Concession Supplies	770	1,400	1,373	1,600
Wearing Apparel	(20)	600	295	900
Vehicle Fuel	224	900	878	900
Purchase 100LL Gasoline for Resale	147,732	250,000	253,637	250,000
Purchase Jet A Gasoline for Resale	197,002	424,100	392,412	255,000
Non-Capital Tools & Equip	547	350	131	3,000
Maintenance- Runway/Lights		200	120	
Maintenance- Buildings	6,945	7,750	7,736	7,720
Maintenance- Motor Vehicles	3,775	3,000	1,268	3,500
Maintenance- Pumps/Motors	51			
Maintenance- Grounds	169	100		100
Maintenance- Radios & Assoc		300		800
Total Supplies & Maint	361,889	694,400	662,748	529,020

AIRPORT FUND EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	Projected FY 2021-2022	Adopted FY 2022-2023
Services				
Consultants, Architects & Engineering		6,500	6,500	
Utilities	25,479	28,200	26,339	38,000
Telephone	1,093	1,900	1,088	1,900
Postage			9	
Travel/Training	928	3,000	724	3,000
General Liability Insurance	17,988	19,300	19,248	19,200
Equipment Rental	3,140	1,300	1,224	12,000
Leases & Fleet Transfers	11,768	48,200	48,123	92,600
Special Property Expense	2,594			3,000
Dues, Subscriptions & Memberships	941	1,200	1,136	1,186
Bank Card Fees	10,097	16,900	16,801	20,000
Miscellaneous Fees	200	822	329	822
Total Services	74,229	130,622	124,804	191,708
Grant-Reimbursed Expenses				
RAMP Grant	8,063	100,000	82,634	13,000
NPE Entitlement				65,000
Total Grant Expense	8,063	100,000	82,634	78,000
Transfers				
Shared Allocation	51,113	47,000	56,541	47,000
Total Transfers	51,113	47,000	56,541	47,000
Capital Outlay				
Building Improvements				85,000
Golf Cart		14,300	14,350	
Other Equipment				87,000
Airport Expansion Project		1,044,547	854,746	
Total Capital Outlay	-	1,058,847	869,096	172,000
Total Airport	682,447	2,225,547	1,988,398	1,203,137



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TOURISM FUND

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

Revenue from the municipal hotel occupancy tax may be used only to promote tourism and the convention and hotel industry.

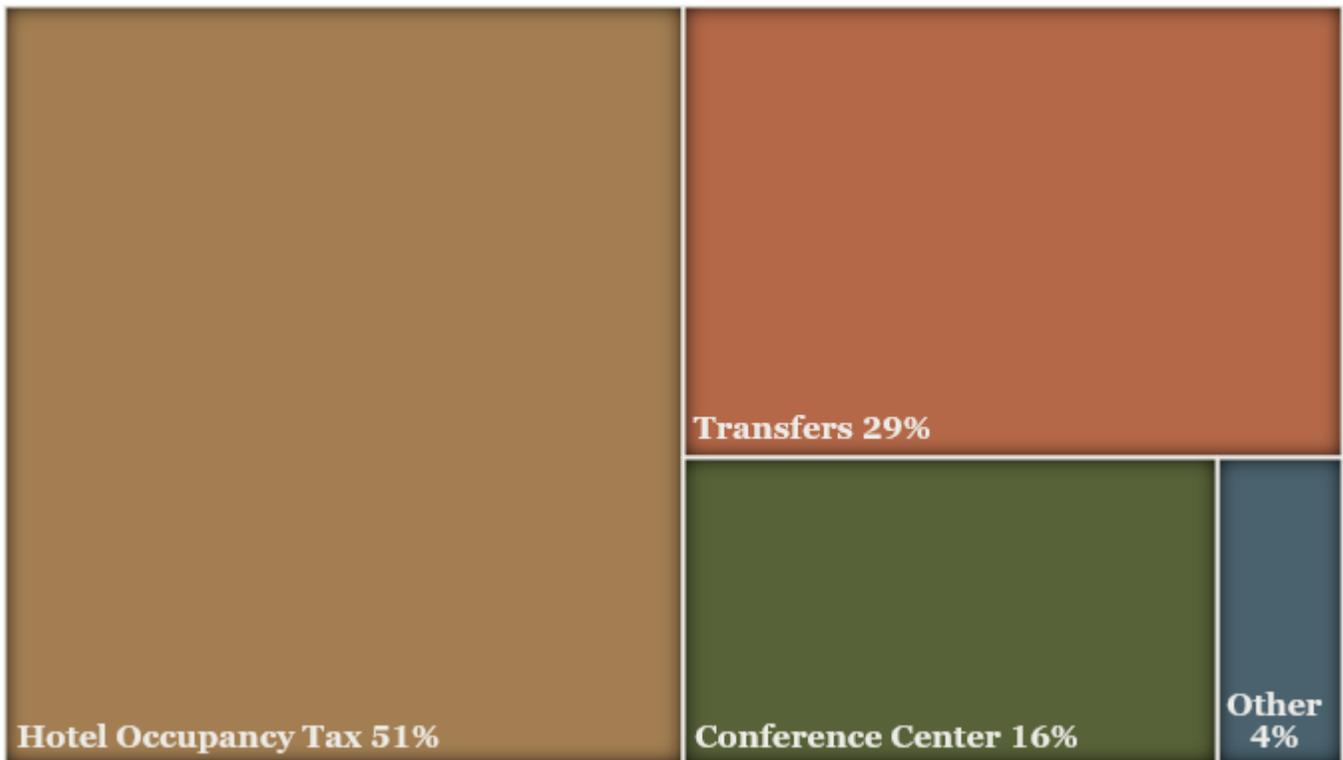
According to the Texas Tax Code, Section 351.101, the City Council may contract with another governmental entity or private organization and delegate to them the responsibilities for the management or supervision of programs and activities funded with revenue from the hotel occupancy tax.



TOURISM FUND REVENUES

Revenue Type	Actual FY 2020-2021	Budgeted FY 2021-2022	YTD Actual FY 2021-2022	Adopted FY 2022-2023
Hotel Occupancy Taxes	924,047	868,520	1,132,517	950,000
Conference Center Income	258,133	359,000	418,683	303,000
Langdon Center Income	7,353	17,000	24,008	17,000
Interest Income	1,612	-	5,342	-
Opera House Income	45,000	45,000	45,000	45,000
Other Income	28,004	18,400	16,160	10,000
Transfers	395,305	544,714	544,714	550,165
Total Revenues	1,659,454	1,852,634	2,186,423	1,875,165

Tourism Fund Revenues By Type Fiscal Year 2022-2023



TOURISM FUND REVENUES

	Actual FY 2020-2021	Budgeted FY 2021-2022	YTD Actual FY 2021-2022	Adopted FY 2022-2023
Taxes				
Hotel Occupancy Taxes	924,047	868,520	1,132,517	950,000
Total Taxes	924,047	868,520	1,132,517	950,000
Langdon Center Income				
Langdon Center- Facility Rental	7,353	17,000	24,008	17,000
Total Langdon Center	7,353	17,000	24,008	17,000
Conference Center Income				
Facility Rental	139,035	150,000	176,388	180,000
Catering Revenue	125,761	176,000	170,156	92,000
Alcoholic Beverage Sales	11,879	20,000	63,561	50,000
Service/Use Fees	12,175	10,000	19,424	10,000
Equipment Rental	18,802	18,000	30,769	22,000
Contracted Services	-	12,000	400	12,000
Gratuity	2,421	-	2,598	-
Bar Svcs & Supplies	2,770	5,000	5,335	6,000
Group Services	11,569	8,000	19,673	12,000
Other Income	525	-	209	-
Discounts Given	(66,804)	(40,000)	(69,830)	(81,000)
Total Conference Center	258,133	359,000	418,683	303,000
Interest				
Interest Income	1,612	-	5,342	-
Total Interest	1,612	-	5,342	-
Other Income				
From Fund Balance	-	-	-	-
Opera House Rental	45,000	45,000	45,000	45,000
Opera House Utilities Reimb	-	-	-	-
Marketing Income	15,000	-	-	-
Donations	-	-	-	-
Groups/Meetings	9,300	10,000	12,775	10,000
Other Income	3,731	5,000	59	-
Insurance Proceeds	-	3,400	3,400	-
Cash Short/Over	5	-	(74)	-
Other Discounts	(32)	-	-	-
Total Other	73,004	63,400	61,160	55,000
Interfund Transfers				
Transfer from General Fund	395,305	544,714	544,714	550,165
Total Interfund Transfers	395,305	544,714	544,714	550,165
Total Revenues	1,659,454	1,852,634	2,186,423	1,875,165

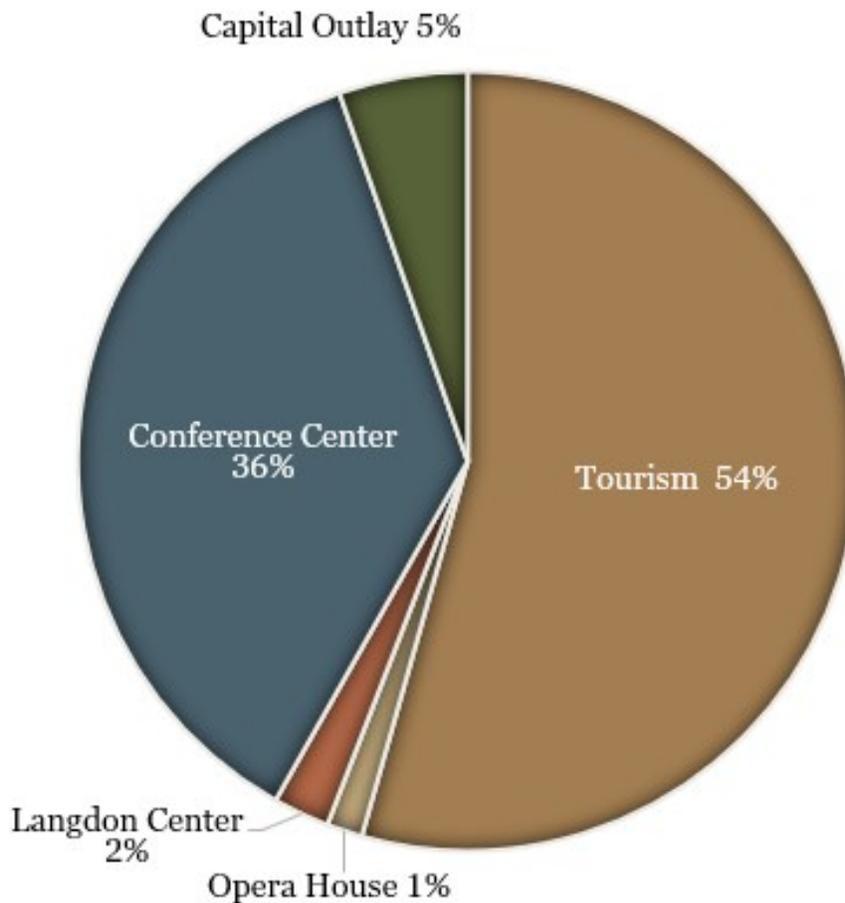


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TOURISM FUND EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	YTD Actual FY 2021-2022	Adopted FY 2022-2023
Tourism	788,816	973,059	948,635	1,019,712
Opera House	22,661	35,714	33,166	27,800
Langdon Center	34,647	43,200	40,920	43,900
Conference Center	522,094	783,261	745,045	683,753
Capital Outlay	-	17,400	17,390	100,000
Total Expenditures	1,368,219	1,852,634	1,785,156	1,875,165

Tourism Fund Expenditures By Department Fiscal Year 2022-2023



- TOURISM - DEPARTMENT 14

Mission Statement

To Promote and market Granbury as a premier leisure and meeting destination for the purpose of positively impacting the city's economy.

Description

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

Positions	2020-21	2021-22	2022-23
Convention & Visitors Bureau Director	1	1	1
Group & Leisure Travel/Event Coordinator	1	1	1
CVB Sales Manager / Assistant Director	1	1	1
Part-Time Visitor Information Specialist	5	5	5
Trolley Driver (<i>FTE Equivalent</i>)	1	1	1
Total	9	9	9

Opportunities and Challenges

Tourism Marketing Targets Opportunities

- Lake Granbury recreation and fishing tournaments
- Airport Tourism
- Lake Granbury Conference Center Groups
- Girlfriend Weekends, Wedding Parties, Reunion Groups
- Art Tourism
- Staycations

Tourism Challenges

- Promoting tourism during the weekdays to businesses and educational groups
- Promoting tourism in the non-peek seasons
- Fluctuating Economy and Post-COVID-19 Concerns

Objectives and Strategies

1. Stakeholder Advocacy

Related to City Council Focus Element: Citizen Involvement

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

2. New tourism opportunities – Competitive position

Related to City Council Focus Element: Tourism Development

- Lake/Recreation tourism, relocation tourism, eco-tourism and associations

3. Tourism Retention– Tourism Servicing

Related to City Council Focus Element: Tourism Development

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

4. Support, Grow and Develop new events

Related to City Council Focus Element: Tourism Development

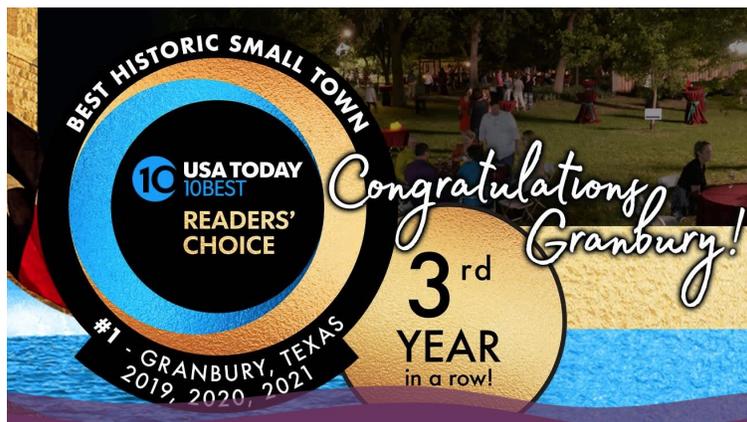
- Funding grant program

Performance Measure	Council Goal	Dept Objective	19-20	20-21	21-22	2023 Goal
Tourism						
# of website pageviews- "visitgranbury.com"		1	611,732	653,052	804,655	900,000
# marketing awards received		2	12	11	14	15
<i>10 TAFE, 2 Texas Travel Awards, 1 USA Today Best Historic Small Town in America (3rd Year), TAMIO 1</i>						

2022-2023 Adopted Budget

TOURISM EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	YTD Actual FY 2021-2022	Adopted FY 2022-2023
Personnel				
Salaries	262,379	326,942	330,602	320,364
FICA	19,813	23,180	24,309	24,413
Leave	3,058	-	-	-
Overtime	-	-	194	200
Retirement	32,893	37,595	42,114	44,535
Longevity	630	630	370	730
Insurance	21,570	23,829	25,043	27,147
Workers Compensation	655	872	982	1,012
Texas Workforce Commission	2,785	2,479	658	89
Car Allowance	7,228	7,200	7,228	7,200
Total Personnel	351,012	422,727	431,500	425,690
Supplies & Maintenance				
Office Supplies	2,008	2,200	1,723	3,000
Copier Expense	3,515	3,300	3,207	2,500
Janitorial Supplies	1,374	2,200	1,551	2,200
Visitor Center Hospitality	504	1,800	690	2,000
Wearing Apparel	152	700	603	2,000
Vehicle Fuel	2,586	10,700	9,256	4,000
Non-Capital Tools & Equip	819	-	-	-
Software	40,350	54,420	40,900	40,350
Maintenance of Buildings	20	-	-	-
Maintenance- Vehicles	4,034	15,100	11,902	10,000
Total Supplies & Maint	55,362	90,420	69,832	66,050



TOURISM EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	YTD Actual FY 2021-2022	Adopted FY 2022-2023
Services				
Consultants/Engineering	79,200	84,200	77,800	84,200
Telephone	4,248	4,900	4,324	4,900
Postage	1,067	1,600	1,580	1,000
Travel/Training	6,678	20,600	15,055	22,000
Advertising & Promotions	137,033	158,050	160,154	214,420
Printing	7,972	17,300	18,303	13,500
General Liability Insurance	2,724	4,700	4,697	3,900
Transportation/Rental Lease	1,200	3,000	2,563	3,000
Leases & Fleet Transfers	800	5,100	5,100	5,500
Rent	37,500	37,500	37,500	37,500
Dues/Subscriptions/Memberships	4,703	17,850	17,807	22,150
Tourism Promotions	16,530	-	14,416	-
Trade Shows	878	7,000	6,479	6,040
Group Services	8,691	2,600	2,521	1,500
Miscellaneous Fees	157	2,012	428	2,012
Public Relations	361	2,400	830	3,500
Total Services	309,743	368,812	369,557	425,122
Other Services				
Granbury Cultural Arts Commission	-	10,000	2,146	10,000
Grant Funding	62,700	71,100	65,600	82,850
Chamber Operations	10,000	10,000	10,000	10,000
Total Services	72,700	91,100	77,746	102,850
Total Tourism	788,816	973,059	948,635	1,019,712

OTHER FUNDS



- CONFERENCE CENTER -

DEPARTMENT 19

Mission Statement

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

Description

Lake Granbury Conference Center (LGCC) overlooks beautiful Lake Granbury and sits only blocks from the historic downtown square. LGCC is a 20,000-square-foot facility owned and operated by the City of Granbury and is part of the tourism effort. It offers meeting and banquet space with State-of-the-art audio/visual services and internet access combined with a nearby boardwalk and a white sand beach making this venue a unique experience for conventions, corporate retreats, reunions or weddings. The Conference Center operates year-round, hosting 85-95 events each year.

The venue has 112 parking spaces and 4 handicap parking spaces available for use. Parking lot overflow is across the street at Hewlett Park with transportation options available.



10

MEETING ROOMS



1000

CAPACITY



20,000

TOTAL SQ FT



Opportunities and Challenges

The greatest challenge for any conference center is the ability to book mid-week conferences and events that will include overnight stays in local hotels. At Lake Granbury Conference Center, this challenge is made greater by the fact that the center can accommodate events with many more attendees than any one lodging facility in the area can hold. This often prevents meeting planners from booking corporate conferences or events that require sleeping rooms for more than 80 people hosted in one location.

While the LGCC has capacity for mid-sized corporate and celebratory events, some building logistics create challenges in hosting those events. The meeting rooms on the second floor can accommodate 250 attendees, yet there is only one elevator in the building. The facility can hold several hundred people, but there are 105 parking spaces, with only four (4) designated for the disabled. There is overflow parking available across Pearl Street at Hewlett Park, but that walking distance is off-putting to some meeting planners.

To create opportunities addressing these challenges the LGCC works closely with conference center clients and the tourism department to arrange transportation options. The Granbury Trolley and Tram service is available to groups booking the LGCC. Granbury's increase of new corporate business is a great source for increasing mid-week business opportunities. Visit Granbury and the LGCC work as a team to locate and prospect mid-week business.

The LGCC has a full-time sales executive whose focus is increasing group business and revenue generation. Shared advertising and marketing budgets between these departments also increase the promotional footprint of the conference center.

Positions	2020-21	2021-22	2022-23
Conference Center Manager	1	1	1
Sales Executive	1	1	1
Event Coordinator	1	1	1
Guest Services Coordinator	1	1	1
Event Attendant	1	1	1
Part-Time Group Technician	1	1	1
Bartenders (<i>FTE Equivalent</i>)	1	1	1
Total	7	7	7

2022-2023 Adopted Budget

CONFERENCE CENTER EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	YTD Actual FY 2021-2022	Adopted FY 2022-2023
Personnel				
Salaries	189,497	241,366	234,137	259,744
FICA	13,315	17,785	16,782	19,064
Leave	4,752	-	6,366	-
Overtime	831	1,000	3,882	3,000
Retirement	31,664	37,296	39,835	42,150
Longevity	810	1,030	1,140	1,740
Insurance	34,017	39,715	41,683	45,245
Workers Compensation	2,126	2,389	2,572	2,998
Texas Workforce Commission	1,342	1,580	203	62
Total Personnel	278,354	342,161	346,600	374,003
Supplies & Maintenance				
Office Supplies	204	600	416	600
Copier Expense	2,178	1,900	1,874	1,800
Concessions for Resale	929	-	-	-
Alcoholic Beverage for Resale	6,385	15,300	15,279	25,000
Janitorial Supplies	2,353	3,400	3,347	3,000
Ancillary Items	118	7,900	3,562	2,000
Bar Supplies	646	2,500	852	3,000
Wearing Apparel	32	1,000	947	1,000
Vehicle Fuel	-	200	110	1,000
Non-Capital Equipment	3,852	4,100	2,996	10,300
Software	4,345	6,700	6,612	6,000
Maintenance of Buildings	14,647	102,400	84,216	47,500
Maintenance of Vehicles	-	-	-	1,000
Total Supplies & Maint	35,688	146,000	120,212	102,200

CONFERENCE CENTER EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	YTD Actual FY 2021-2022	Adopted FY 2022-2023
Services				
Consultants/Engineering	-	-	-	-
Utilities	41,873	60,900	59,846	53,500
Telephone	1,015	1,700	1,606	1,550
Postage	432	500	452	500
Travel/Training	2,070	2,700	2,213	2,700
Advertising Promotions	3,794	-	-	-
General Liability Insurance	9,504	10,100	10,075	10,000
Catering Services	128,182	176,000	172,754	92,000
Contract Services	-	-	-	-
Equipment Rental/Lease	6,709	10,000	9,821	9,000
Dues, Subscriptions, Memberships	966	2,000	1,345	2,000
Contract Services- AV Equip	-	12,000	1,227	12,000
Trade Shows	49	-	-	-
Mixed Beverage Gross Receipts Tax	850	4,500	4,421	6,000
Group Services	2,127	7,800	7,720	7,000
Bank/ Misc Fees	2,279	6,100	6,037	5,000
Miscellaneous Fees	5,617	-	-	5,800
Misc Expenses/Disposables	2,587	800	716	500
Total Services	208,052	295,100	278,233	207,550
Capital Outlay				
Buildings Improvement	-	17,400	17,390	50,000
Miscellaneous Tools	-	-	-	-
Total Capital Outlay	-	17,400	17,390	50,000
Total Conference Center	522,094	800,661	762,435	733,753

OTHER FUNDS

2022-2023 Adopted Budget

Objectives and Strategies

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

Related to City Council Focus Element: Service Delivery

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

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

Related to City Council Focus Element: Service Delivery

- Cross-train staff on each job description

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

Related to City Council Focus Element: Tourism Development

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

Performance Measure	Council Goal	Dept Objective	19-20	20-21	21-22	2023 Goal
Facebook- "Lake Granbury Conference Center" Likes		3	2,639	2,828	3,673	4,000
Instagram Followers		3	*	*	314	400
# website visits- "lakegranburyconferencecenter.org"		3	9,383	12,419	15,168	16,000

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

- LANGDON CENTER -

DEPARTMENT 18

	Actual FY 2020-2021	Budgeted FY 2021-2022	YTD Actual FY 2021-2022	Adopted FY 2022-2023
Supplies & Maintenance				
Non-Capital Equipment	72	-	-	-
Maintenance of Buildings	5,288	6,300	4,788	10,000
Total Supplies & Maint	5,360	6,300	4,788	0,000
Services				
Consultants/Engineering	-	-	-	-
Utilities	27,583	35,000	34,292	32,100
Telephone	-	-	-	-
Advertising & Promotions	-	-	-	-
General Liability Insurance	1,704	1,900	1,839	1,800
Total Services	29,287	36,900	36,131	33,900
Capital Outlay				
Buildings Improvement	-	-	-	50,000
Property Improvements	-	-	-	-
Total Capital Outlay	-	-	-	50,000
Total Langdon Center	34,647	43,200	40,920	93,900

OTHER FUNDS



2022-2023 Adopted Budget

- OPERA HOUSE - DEPARTMENT 16

	Actual FY 2020-2021	Budgeted FY 2021-2022	YTD Actual FY 2021-2022	Adopted FY 2022-2023
Supplies & Maintenance				
Office Supplies	-	-	-	-
Maintenance of Buildings	7,077	19,114	16,643	11,000
Total Supplies & Maint	7,077	19,114	16,643	11,000
Services				
Consultants/Engineering	-	-	-	-
Utilities	1,076	900	909	1,600
Postage	-	-	-	-
Advertising & Promotions	-	-	-	-
General Liability Insurance	14,509	15,700	15,614	15,200
Equipment Rental/Lease	-	-	-	-
Total Services	15,585	16,600	16,523	16,800
Capital Outlay				
Miscellaneous Equipment	-	-	-	-
Property Improvements	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Opera House	22,661	35,714	33,166	27,800



GRANBURY HISTORIC PROPERTIES FUND

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

2021-2022 Board of Directors:

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



GRANBURY HISTORIC PROPERTIES REVENUE

	Actual FY 2020-2021	Budgeted FY 2021-2022	YTD Actual FY 2021-2022	Adopted FY 2022-2023
<i>Interest</i>				
Interest Income	174	-	544	-
Total Interest	174	-	544	-
<i>Other Revenue</i>				
Use of Fund Balance	-	-	-	50,000
Lease of Property	-	-	-	-
Donations	-	-	-	-
Miscellaneous Income*	-	-	400,000	-
Total Other Revenue	-	-	400,000	50,000
<i>Interfund Transfers</i>				
Transfer from General Fund	40,000	40,000	40,000	40,000
Total Interfund Transfers	40,000	40,000	40,000	40,000
<i>Inter-Governmental</i>				
Loan Proceeds	-	-	-	-
Grant Revenue	-	-	-	-
Total Inter-Governmental	-	-	-	-
Total Revenues	40,174	40,000	440,544	90,000

**In August 2022, the City sold one of the GHP properties that was initially purchased in conjunction with the Opera House and used the proceeds to pay off the outstanding balance on the loan. The FY23 budget was finalized prior to the loan re-payment, so the FY23 budget was adopted with the loan payment still included.*

GRANBURY HISTORIC PROPERTIES EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	YTD Actual FY 2021-2022	Adopted FY 2022-2023
Supplies & Maintenance				
Non-Capital Equipment	-	-	-	-
Maintenance of Buildings	-	-	-	-
Total Supplies & Maint	-	-	-	-
Services				
Consultants/Engineering	-	-	-	-
Legal Expenses	-	-	-	-
Transfer to Tourism	-	-	-	-
Loan Payment	38,729	40,000	187,471	40,000
Miscellaneous Fees	-	-	27,103	-
Total Services	38,729	40,000	214,574	40,000
Capital Outlay				
Furniture & Fixtures	-	-	-	-
Property Improvements	-	-	-	50,000
Total Capital Outlay	-	-	-	50,000
Total Historical Properties	38,729	40,000	214,574	90,000

**In August 2022, the City sold one of the GHP properties that was initially purchased in conjunction with the Opera House and used the proceeds to pay off the outstanding balance on the loan. The FY23 budget was finalized prior to the loan re-payment, so the FY23 budget was adopted with the loan payment still included.*



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FLEET REPLACEMENT FUND

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

2021-2022 Fleet Committee Members:

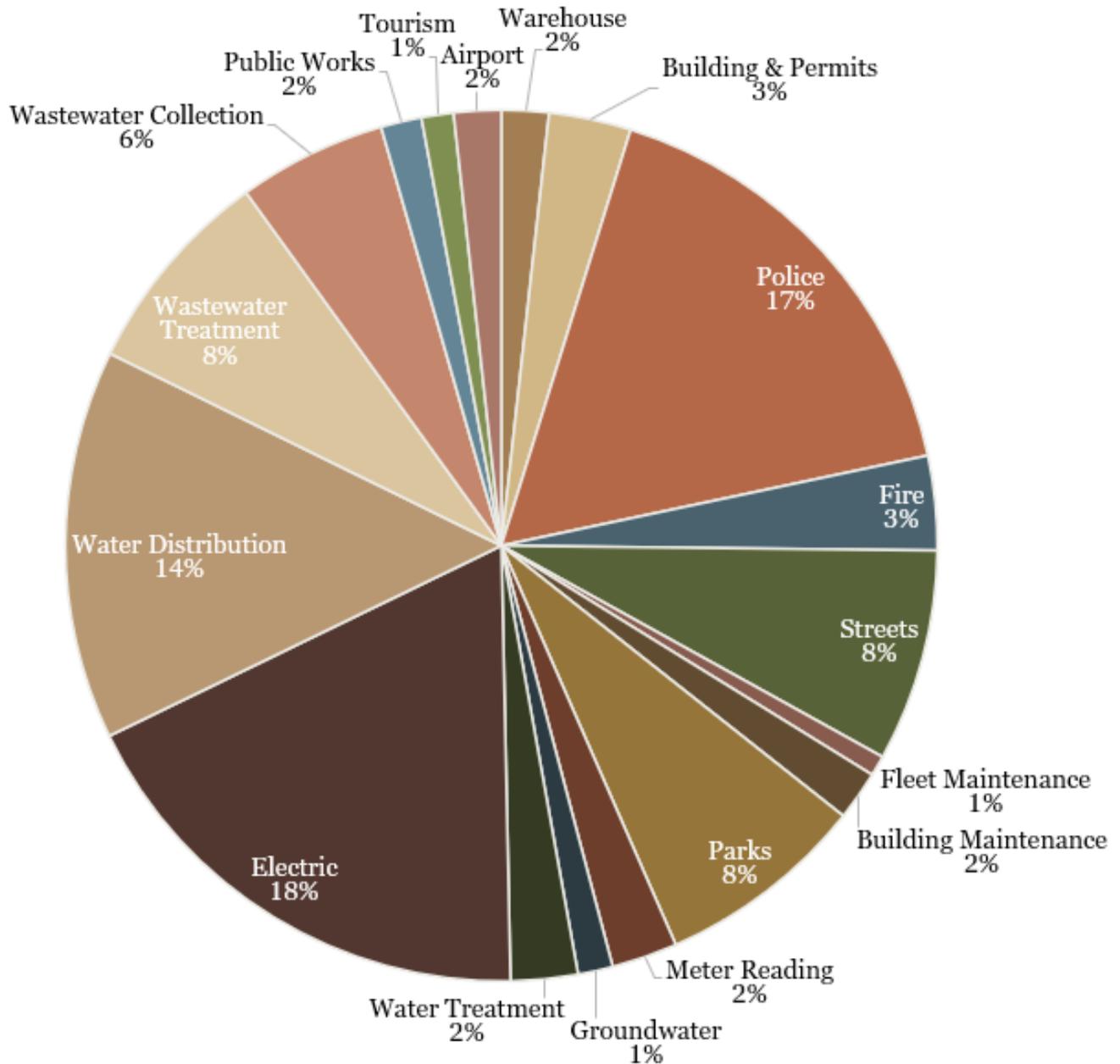
Michael Ross	§	Chairman
Rick Crownover	§	Vice Chairman
Eva Gregory	§	Finance Representative
Terry Johnson	§	Assistant Public Works Director – Maintenance
Jason Barber	§	Public Works Director
Mitch Galvan	§	Chief of Police
Aaron McLain	§	Parks Director
Matt Hohon	§	Fire Chief
Christy Russell	§	Purchasing Representative
Richard Durant	§	Fleet Superintendent
Cheyenne Smith	§	Recording Secretary

2022-2023 Adopted Budget

FLEET REPLACEMENT FUND REVENUE

Revenue Type	Actual FY 2020-2021	Budgeted FY 2021-2022	YTD Actual FY 2021-2022	Adopted FY 2022-2023
General Fund Fleet Transfers				
Warehouse Transfer	18,200	17,900	17,900	8,100
Building & Permits Transfer	18,000	31,600	31,600	14,100
Police Transfer	185,000	175,900	175,900	78,200
Fire Transfer	31,300	34,800	23,200	16,200
Streets Transfer	29,200	82,400	82,400	36,500
Fleet Maintenance Transfer	5,300	7,600	7,600	3,500
Building Maintenance Transfer	15,000	19,200	19,200	8,500
Parks Transfer	33,000	80,500	80,500	36,100
Total General Fund Transfers	335,000	449,900	449,900	201,200
Utility Fund Fleet Transfers				
Meter Reading Transfer	11,300	9,000	9,000	11,300
Groundwater Transfer	1,800	4,600	4,600	6,000
Water Treatment Transfer	4,700	9,000	9,000	11,500
Electric Transfer	65,500	67,200	67,200	84,000
Water Distribution Transfer	41,400	53,400	47,556	67,000
Wastewater Treatment Transfer	31,100	28,600	28,600	36,000
Wastewater Collection Transfer	6,000	20,400	20,400	25,500
Public Works Transfer	4,700	5,500	5,500	7,000
Total Utility Fund Transfers	166,500	197,700	197,700	248,300
Other Funds Fleet Transfer				
Tourism Transfer	800	5,100	5,100	5,500
Total Tourism Fund Transfers	800	5,100	5,100	5,500
Airport Fund Fleet Transfer				
Airport Transfer	3,000	7,700	7,700	8,100
Total Other Funds Transfers	3,000	7,700	7,700	8,100
Other Revenue				
Fund Balance Used	38,638			
Interest Income	3,672		7,198	
Insurance Proceeds				
Sale of Assets/Auction- GF			55,029	
Sale of Assets/Auction- UF			32,771	
Total Other Revenue	42,309		94,998	
Interfund Transfers				
Transfer from General Fund				
Transfer from Utility Fund		113,950	113,950	
Total Interfund Transfers		113,950	113,950	
Total Revenues	547,609	774,350	869,348	463,100

ANNUAL TRANSFERS BY DEPARTMENT FISCAL YEAR 2022-2023



OTHER FUNDS

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

2022-2023 Adopted Budget

FLEET REPLACEMENT FUND EXPENDITURES

	Actual FY 2020-2021	Budgeted FY 2021-2022	YTD Actual FY 2021-2022	Adopted FY 2022-2023
GENERAL FUND				
Police				
Automobile/Tahoes	213,462	362,350	297,068	245,010
Truck		55,000	34,485	
Fire				
Other Vehicles- Fire				
Streets				
Truck	22,232	14,000	15,085	
Heavy Construction Equipment	277,389			
Fleet Maintenance				
Truck		50,235		
Building Maintenance				
Truck- Building Maintenance	44,855		23,370	
Parks				
Truck- Parks	30,235	25,000		
Other Vehicles- Parks		15,250	16,185	11,000
Total General Fund Capital Outlay	588,173	521,835	386,193	256,010
UTILITY FUND				
Water Treatment/Distribution/Groundwater				
Truck- Water Treatment	24,657			
Truck- Water Distribution		23,000		
Truck- Groundwater	22,232	37,770	23,370	
Wastewater Treatment/Collection				
Truck- Wastewater Treatment		30,235		
Heavy Construction Equipment- Wastewater Treatment				
Truck- Wastewater Collection	26,840	55,000		
Heavy Construction Equipment- Wastewater Collection	312,412			
Electric				
Truck		55,000		
Heavy Construction Equipment				
Total Utility Fund Capital Outlay	386,141	201,005	23,370	-
Total Fleet Fund	974,314	722,840	409,563	256,010

RECOMMENDED FLEET PURCHASES

Fiscal Year 2022-2023

Fleet Purchases	Amount
Police	
Patrol Vehicles (3) + Equipment	245,010
Parks	
Zero-Turn Mower	11,000
Total	256,010





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CAPITAL IMPROVEMENTS

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

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

Functions of a Capital Improvement Program

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

Capital Improvements Policy

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

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

2022-2023 Adopted Budget

The following questions are considered when justifying a project:

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

Methods of Financing Capital Improvements Projects

Certificates of Obligations

Certificates of Obligations are issued with limited revenues pledged by the water, sewer and electric systems. Voter approval is not required.

Donations

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

Earmarked Funds

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

Fleet Replacement Fund

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

of each vehicle and piece of equipment for each department.

Enterprise Funds

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

General Fund

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

General Obligation Bonds

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

Revenue Bonds

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

Special Assessments

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

State and Federal Grants

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

Summary of 2022-2023 Capital Improvements

The capital improvements scheduled for Fiscal Year 2022-23 are: investments in information technology, a City-wide 2023 Comprehensive Plan update to be completed over two years, development tracking and plan review tracking software, police equipment, fire department radio replacements (also to be completed in two phases), fleet maintenance equipment, carpet replacement at City Hall and mulch replacement at the final park location.

In the Utility Fund, the City will continue to set aside funds for the future replacement of new water treatment membranes, wastewater membranes and pumps or motors. The Utility Fund is also planning to continue the replacement of vitrified clay tile pipes and the rehabilitation of sanitary sewer manholes. An updated bypass pump, shoring safety equipment and in-house manhole forms will aide staff in safer and more efficient service response.

The following pages identify in greater detail the capital improvements that have been authorized in Fiscal Year 2022-23. All projects and equipment are listed by fund and then by service category.

CAPITAL IMPROVEMENTS

GENERAL FUND
FISCAL YEAR 2022-2023

Description	Source of Funds	Amount
Technology		
Replace UPS Systems- Battery Backup for City Hall	Operating	29,000
Network Switch Replacements	Operating	7,500
PEG* Equipment	PEG Reserves	5,000
Chamber Multi-Computer Display & Replacement	PEG Reserves	18,000
Community Development		
2023 Comprehensive Plan Update (Part I of II)	Operating	115,000
Development Tracking & Plan Review Software	Operating	60,000
Public Safety		
Police Drone	Operating	7,500
Police Flock System	Operating	65,000
Fire Department Dual Band Radios (Part I of II)	Operating	125,000
Fleet Maintenance		
Computer Diagnostic Scanner	Operating	11,000
Lawn Mower Lift	Operating	14,000
Building Maintenance		
City Hall Carpet Replacement	Operating	70,000
Park Improvements		
Playground Mulch Replacement (Ashley Oaks)	Park Reserves	13,000
Total General Fund Capital		540,000

Replace UPS Systems– Battery Backup for City Hall– The current UPS is at end of service life. UPS systems are a critical part of the IT infrastructure, increasing uptime and protecting sensitive and expensive equipment from damage during electrical events.

Network Switch Replacements– Replacement of three switches that are at end of life. This is a continuation of the ongoing replacement of aging switches to help ensure uptime. Last year, five switches were replaced.

CAPITAL IMPROVEMENTS

PEG Equipment– Equipment purchased for use by the public, educational and governmental channel.

Chamber Multi-Computer Display & Replacement– Updating the older computer in the council chamber to be able to run all types of presentations for meetings.

2023 Comprehensive Plan Update- The comprehensive plan, also known as a general plan, master plan or land use plan, is a document designed to guide the future actions of a city. The comprehensive plan also presents a vision for the future with long-range goals and objectives for all activities that affect the local government. It is imperative the document gets updated to reflect changing goals, objectives and a vision for the future of the city. The City is setting aside funds to complete the plan over two years.

Development Tracking & Plan Review Software- The development tracking software would replace or enhance the existing software to allow all members of the development review committee to interface digitally. It will also support data analysis for not only development trends but also staffing and future budgeting, digital plan review of all types of application materials and allow the development review committee to collaborate more effectively and could be a separate item not associated with the development tracking and plan review software.

Police Drone- Drone usage is increasing for the agency particularly in fatality accident scenes. The purchase of this unit would allow the agency to obtain images and video with sufficient clarity to successfully prosecute cases. The department's current drone is older and in need of updating.

Flock Safety License Plate Recognition System- Solar powered camera system with license plate recognition technology. Photographs of license plate only. System does not capture video or photographs of drivers.

L3 Harris Dual Band Radios- These radios are portable, carried on person by the fire crews and are dual band. The radios will be able to communicate with the new Hood County Dispatch on 700 frequency and work on VHF for our local tactical on-scene operation and communications. The City is setting aside funds to purchase the radios in phases.

Computer Diagnostic Scanner– Vehicle diagnostic scanner used to assist in diagnosing vehicle check engine lights and trouble codes. Fleet mechanics need to have a way to diagnose more advanced vehicles to be able to work on them, the scanner currently in use is a personal scanner, is no longer accepting updates and has become obsolete.

Lawn Mower Lift– The City has over 30 zero-turn mowers in the fleet. There is currently not a lawn mower lift.

City Hall Carpet Replacement– Replacement of carpet in City Hall. The current carpet is still the original from City Hall's construction in 2005.

Playground Mulch Replacement– The City has replaced the mulch at all City playgrounds to rubber mulch. This year is the final replacement at Ashley Oaks playground.

CAPITAL IMPROVEMENTS

UTILITY FUND FISCAL YEAR 2022-2023

Description	Source of Funds	Amount
Meters		
Electric Meters (<i>New Construction</i>)	Revenue	30,000
Water Meters (<i>New Construction</i>)	Revenue	70,000
Water Treatment/Distribution		
Shoring Safety Equipment	Operating	16,000
Wastewater Treatment/Collection		
Bypass Pump	Operating	55,000
Vitrified Clay/Tile Pipe Replacement	Operating	250,000
Sanitary Sewer Manhole Forms	Operating	15,000
Sanitary Sewer Manhole Rehabilitation	Operating	65,000
- Future Planning Replacement Funds -		
Groundwater Pumps & Motors	Operating	35,000
Water Treatment Plant Membranes	Operating	150,000
Wastewater Treatment Plant Membranes	Operating	100,000
Total Utility Fund Capital		786,000



CAPITAL IMPROVEMENTS

UTILITY FUND

Water Meters- Purchase water meters and meter boxes to keep as stock for developers to purchase from the City to install at new developments.

Electric Meters- Purchase electric meters and meter boxes to keep as stock for developers to purchase from the City to install at new developments

Shoring Safety Equipment- These are components that will work with and add to our existing shoring system. Our current system is made up of 2'x8' panels requiring a large hole to utilize the system. These smaller panels will allow us to shore smaller holes and to safely work on water, sewer and other underground appurtenances.

Bypass Pump- A bypass pump that is self-priming so the City can run it without needing to constantly staff it. Also, it will be encompassed in a box that will help to muffle the sound for better service to nearby customers.

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

Sanitary Sewer Manhole Forms- City staff is requesting to have manhole forms on-hand in order to be able to efficiently replace manholes in-house during emergency situations where contracting the pour is not efficient.

Sanitary Sewer Manhole Rehabilitation- The City is under an agreement with TCEQ to coat 30 manholes per year to prevent corrosion thus extending the life of the manholes and preventing failures and sanitary sewer overflow.

- Utility Fund Future Capital Planning -

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

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

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

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

CAPITAL IMPROVEMENTS

TOURISM, AIRPORT & GRANBURY HISTORIC PROPERTIES FUND FISCAL YEAR 2022-2023

Description	Source of Funds	Amount
Conference Center		
Replace Second Floor Carpet	Operating	50,000
Langdon Center		
Langdon Center Renovations	Donations & Operating	50,000
Total Tourism Fund Capital		100,000
Airport		
Metal Storage Building for Fuel Trucks	Grant Funds	85,000
Start Cart	Grant Funds	32,000
Rotating Beacon Equipment Replacement	Grant Funds	55,000
Total Airport Fund Capital		172,000
Granbury Historic Properties		
Dollhouse Museum Renovations	Reserves	50,000
Total Historic Properties Fund Capital		50,000

Replace Second Floor Carpet– Replacement of carpet on the second floor of the Lake Granbury Conference Center. Current carpet is original since the building was constructed in 2008

Langdon Center Renovations– Replacing the floors and windows at the Gordon House, replacing the doors on the Chapel and repairing frames and doors at the Concert Hall. The City will be able to use some donation funds for these projects.

Metal Storage Building for Fuel Trucks– The Airport will be able to utilize NPE Grant funds to build a storage facility for the two fuel trucks and airport support equipment.

Start Cart– A required piece of equipment at airports for JET/Turbo Prop aircraft. The completion of the new runway has driven the need for this equipment.

Rotating Beacon Equipment Replacement– Replacement of outdated rotating beacon equipment at the airport. The City will be able to reuse the current tower and use RAMP Grant funds for the purchase of the equipment.

Dollhouse Museum Renovations– Repaint and repair exterior siding at the Dollhouse Museum. The Granbury Historic Properties fund will use fund balance from reserves for the repairs.

CITY-WIDE LEASE OBLIGATIONS

Equipment/Project	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Final Payment
General Fund						
Energy Contract - General Portion	68,000	68,000	68,000	68,000	68,000	Aug 2028
Fire						
Spartan Side-Mounted Pumper	93,231	93,231	46,616			Mar 2025
Light & Air Truck	53,426	13,357				Dec 2023
Total for General Fund	214,657	174,588	114,616	68,000	68,000	
Utility Fund						
Energy Contract - Utility Portion	145,714	145,714	145,714	145,714	145,714	Aug 2028
Total for Utility Fund	145,714	145,714	145,714	145,714	145,714	
Airport						
Maintenance & Storage Hangar	40,423	40,423	40,423	40,423	40,423	Feb 2028
(10) T-Hangars *	44,000	87,450	87,450	87,450	87,450	2042
Total for Airport	40,423	40,423	40,423	40,423	40,423	
City-Wide Lease Obligation	400,794	360,725	300,753	254,137	254,137	

* New Lease in FY 2023



MAJOR CAPITAL PROJECTS

Street System Improvement Plan							
Priority	High						
Department	Street						
Project Location	Various Locations within City						
Funding Source	Fund Balance/ 2020 CO Bond						
Project Cost Breakdown							
	Prior Years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
Land Acquisition							-
Design/Engineering	359,050	163,200	178,680	165,000	165,000	187,500	1,218,430
Construction	1,663,403	1,088,000	1,191,200	1,100,000	1,100,000	1,250,000	7,392,603
Equipment							-
Other Prof Services	8,000						8,000
Other							-
Total	2,030,453	1,251,200	1,369,880	1,265,000	1,265,000	1,437,500	8,619,033
Description (Justification and Explanation)							
<p>A street system plan is an essential guide to ensure that the future growth and development of Granbury will be accomplished in a uniform, orderly manner. The purpose of this planning effort is to provide more detail concerning the future rehabilitation and reconstruction of existing roadways. For a specific breakdown of which streets are included in each year's construction schedule, see the next page.</p>							
Annual O&M Impact							
	Prior Years	FY 21-22*	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Future
Capital from Operating	1,091,501			1,265,000	1,265,000	1,437,500	
Debt Obligation	107,597	114,631	132,286	131,901	132,242	132,000	2,023,230
Total	1,199,098	114,631	132,286	1,396,901	1,397,242	1,569,500	5,809,658
<p>Outsourcing of major roadway projects will enable City staff to focus on light road repairs and sign maintenance. The annual investment in street rehabilitation will be derived from the City's General Fund Balance. *FY 20-21 and FY 21-22 phases of the street rehabilitation project will be paid for with proceeds from the 2020 CO Bond. The annual debt payment obligations are for the street portion of the 2020 CO Bond.</p>							



STREET IMPROVEMENT SCHEDULE

Name	Location	Cost/Estimate
Completed Street Projects		
N Travis, N Crockett, Brazos Harbor, E Cifton, S Olson, & Misty Meadows (Streets & Utilities)		1,168,000
W Rucker Street & Waters Edge Dr (Street & Utilities)		685,000
Total Spent to Date		1,853,000
Fiscal Year 2021-2022		
Harbor Lakes Dr	Street & Waterlines 377 - 2nd Street	225,000
Industrial Ave	All	138,000
W Bridge St	N Baker St. to N. Lancaster St.	400,000
Baker St	W. Doyle to W. Rucker St	400,000
M&M Ranch Road	US 377 to South City Limits	150,000
Fiscal Year Total		1,088,000
Fiscal Year 2022-2023		
Kings Plaza	Full Street	150,000
Shady Grove Dr	US 377 to South City Limits	150,000
Deputy Larry Mill Dr	W. Pearl St. to Crossland Rd.	176,200
Gifford St	Full Street	200,000
Granbury Ct	US 377 to South City Limits	150,000
Howard Clemmons Rd	Crossland Rd. to Areal Grounds	115,000
Plaza East Ct	Full Street	250,000
Fiscal Year Total		1,191,200
Fiscal Year 2023-2024		
Crossland Rd	Deputy Larry Miller Dr. to Jones St.	750,000
Elizabeth Blvd	Morgan St. to S. Cherry Ln	350,000
Fiscal Year Total		1,100,000
Fiscal Year 2024-2025		
Thorp Springs Rd	FM 4 to South RR Track Crossing	450,000
W. Moore St	Thorp Springs Rd to N. Houston St	350,000
S. Cherry Ln	Gifford to Pearl	300,000
Fiscal Year Total		1,100,000
Fiscal Year 2025-2026		
James Rd	US 377 to Acton Highway	1,250,000
Fiscal Year Total		1,250,000

MAJOR CAPITAL PROJECTS

Master Park Plan							
Priority	Medium						
Department	Parks & Recreation						
Project Location	Various Locations within City						
Funding Source	Operating, Bond, Reserves & Capital Budget						
Project Cost Breakdown							
	Prior Years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
Land Acquisition						3,000,000	3,000,000
Design/Engineering							-
Construction		90,000	58,000	72,000	450,000		670,000
Equipment	45,511		140,000	140,000	140,000		465,511
Other Prof Services	88,000	70,000					158,000
Other							-
Total	133,511	160,000	198,000	212,000	590,000	3,000,000	4,293,511
Description (Justification and Explanation)							
<p>The Parks and Recreation master plan is an important aspect of the planning and development of the Granbury Parks System. City Council can utilize the Master Plan as a guide to plan, expand, and enhance the parks and open space. The Plan was completed by a consulting firm in 2020, and it identified six goals for the City to focus on: accessibility, design & maintenance, system connectivity, community character, recreational tourism, and partnerships.</p>							
Annual O&M Impact							
	Prior Years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Future
Operating	88,000						
Capital Outlay	45,511	90,000	140,000	140,000	140,000	3,000,000	
Debt Obligation	185,849	197,999	228,494	227,829	228,418	228,000	3,494,670
Total	319,360	287,999	368,494	367,829	368,418	3,228,000	
<p>Some of the planned expenses include adding sidewalks and parking to Lambert Branch Park, pickleball courts, hike/bike trail expansion, and land for additional park development. The annual debt payment obligations are for the portion of the 2020 CO Bond reserved for major parks projects.</p>							



MAJOR CAPITAL PROJECTS

Wastewater System Improvements							
Priority	High						
Department	Wastewater Treatment						
Project Location	1800 Water's Edge (South) & Old Granbury Rd (East)						
Funding Source	2018B CO TWDB Bond & 2022 CO Bond						
Project Cost Breakdown							
	Prior Years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
Land Acquisition	923,886						923,886
Design/Engineering	3,275,185	440,237	560,578				4,276,000
Construction-"South"	1,327,128	7,236,884	3,145,894				11,709,906
Construction-"East"			8,592,994	8,592,994			17,185,988
Other Prof Services	770,328		108,892				879,220
Total	6,296,526	7,677,122	12,408,358	8,592,994	-	-	34,975,000
Description (Justification and Explanation)							
<p>The Wastewater Treatment Plant has several structures nearing the end of useful life. The plant's last major rehabilitation, the expansion in 2000, was designed to last 20 years. Additionally, several components of the plant date back to plant's original construction. By proactively upgrading the structures, the plant's performance and longevity will improve. Also, 100% of the Wastewater Treatment Plant's capacity, 2 million gallons per day (MGD), is already accounted for by existing and upcoming developments. To prepare for future growth and meet Texas Commission on Environmental Quality (TCEQ) requirements, the City is required to expand its wastewater treatment capacity with a second, "East" Wastewater Treatment Plant on Old Granbury Rd.</p>							
Annual O&M Impact							
	Prior Years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Future
Personnel			70,000	70,000	140,000	142,500	
Operating	15,000	20,000	125,000	130,000	130,000	135,000	
Debt Obligation	2,027,058	1,113,736	3,022,024	3,021,022	3,232,112	3,360,636	64,148,744
Capital (Membranes)			100,000	100,000	200,000	200,000	
Total	2,042,058	1,133,736	3,317,024	3,321,022	3,702,112	3,838,136	64,148,744
<p>Operating costs will increase for chemicals and lab supplies. Electricity usage will be more efficient, but more components will be running. No additional personnel will be needed to operate the current plant after the rehabilitation. In fact, with the use of SCADA, man-power can be shared with the new East WWTP once it is online. "Capital" above is a sinking fund for the plants' specialized membrane replacements a located over 5-7 years when most membranes will be at end of life all at the same time. This amount will be increased in FY 2025 or once the East plant is completed. Electricity, Chemicals, and Lab Supplies will increase for operations of the second plant. The City is considering adding and training additional personnel in South Wastewater Treatment Plant starting FY 2022-2023 and additional ones in 2023-2024. 2018B CO was issued at \$35M for the East WWTP. Final payment on this bond is FY 2048. Due to rising construction costs, additional funds were needed to complete the East Plant. Part of the new 2022 CO Bond will be used to fund the construction and will be paid off in FY 2042.</p>							

MAJOR CAPITAL PROJECTS

Airport Expansion							
Priority	High						
Department	Airport						
Project Location	400 Howard Clemmons						
Funding Source	2016A Bond/ TxDOT Grant						
Project Cost Breakdown							
	Prior Years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
Land Acquisition	9,327,606						9,327,606
Design/Engineering	1,035,509	34,787	49,785	51,281			1,171,362
Construction	8,599,675	313,088	448,071	461,529			9,822,363
Equipment							-
Other Prof Services	731,075						731,075
Other							-
Total	19,693,865	347,875	497,856	512,810	-	-	21,052,406
Description (Justification and Explanation)							
<p>Expansion of the City's current airport from a 3,600' to a 5,200' x 75' runway to accommodate larger aircrafts. The accommodation for jets will expand the customer market and promote both commercial and residential economic growth in the surrounding community. \$15.7 million is funded over 5 years from a TxDOT Grant and \$10 M from the City-issued 2016A Bond. The expansion required the acquisition of land and the relocation of an electric substation and transmission lines.</p>							
Annual O&M Impact							
	Prior Years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Future
Personnel		50,000	51,500	53,045	54,636	56,275	
Operating	124,227	34,787	49,785	51,281	-		
Capital Outlay	8,599,675	313,088	448,071	461,529	-		
Debt	3,124,453	770,481	771,281	771,281	770,481	768,881	6,938,281
Total	11,848,355	1,168,356	1,320,637	1,337,136	825,118	825,156	17,324,759
<p>The runway expansion is estimated to be completed the end of FY 2022. Projections indicate the need to add an additional aviation support position starting in FY 23. After completion, fuel purchase for resale will increase 3-5%. A taxi-way, additional hangars, and new courtesy cars from operating funds will need to be considered to support the increase and change in business demographics. The annual debt payment obligations are for the airport portion of the 2016A Bond that will be paid off in 2036.</p>							



- COMPLETED - MAJOR CAPITAL PROJECTS

Major Capital Improvement	Total Cost of Project	Funding Source	Location	Completion Date
New Stand-Alone Police Station	\$ 14,066,817	2020 CO Bond	Reunion Court & Loop 567	May 2022

Description

The previous Police Department was located within City Hall, but the department outgrew the space. The new stand-alone building for the Police will provide the department the kind of spaces and functions needed in modern police departments to serve the needs of the growing community.

Impact on Annual Debt Service	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Remaining Total
Portion of 2020 CO Bond	841,820	839,370	841,540	840,000	838,320	12,036,780



Major Capital Improvement	Total Cost of Project	Funding Source	Location	Completion Date
AMI Electric Meter Replacement	\$ 650,000	Incremental O&M Capital Budget	City-wide Electric CNN	Sept 2022

Description

The replacement of all "radio-read" electric meters with AMI meters was originally planned to be five year project, but was able to be completed in only four using capital funds from O&M. The new AMI meters can be read hourly from a remote location and will better serve our customers by allowing them access to the online portal to see their "real time" electric usage. Remote and instant disconnects will be safer and more efficient for City staff. This technology has proven with water meters to save the City personnel cost.

Impact on Future Annual Debt Service	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Remaining Total
Annual Debt Service	-	-	-	-	-	Paid Off

- COMPLETED - MAJOR CAPITAL PROJECTS

Major Capital Improvement	Total Cost of Project	Funding Source	Location	Completion Date
Water Treatment Plant Phase II	\$ 13,679,791	2018A CO TWDB Bond	Water Treatment Plant	Sept 2022

Description

As growth continues to occur within the City, the WTP was already at the TCEQ's 85% capacity requirement under Title 30 TAC Chapter 291.93(3). This requirement is what has triggered the Phase II WTP Improvements project to expand the WTP from 2.5 MGD to 5.0 MGD for anticipated future growth within the planning period and beyond. In conjunction with the expansion of units inside the plant, the City constructed a second and larger, 1 million gallons storage tank on-site. Also, the City has already established a capital sinking fund in anticipation for the replacement of membrane filters installed during the original construction of the WTP- Phase 1. This annual reserve will need to be increased an additional \$100,000 to include enough reserves to maintain the second set of membranes/filters. The City issued the 2018A Bond for \$13.8M that will be paid off in FY 2048.

Impact on Future Annual Debt Service	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Remaining Total
2018A CO TWDB Bond	637,793	633,764	634,380	634,540	634,194	13,341,079



OVERVIEW OF BONDS & DEBT SERVICE

Overview

Major capital improvements such as streets, drainage, buildings and other facilities are often financed by bonds. This funding mechanism allows payment for infrastructure improvements to be made over multiple years, usually over the life of the improvement.

Debt Service Policy

The City's goal is to fund capital improvement projects on a "pay-as-you-go" basis whenever possible. For large infrastructure projects or large pieces of equipment, debt financing is sometimes required. The City's debt management objective is to maintain levels of debt service that does not adversely impact tax or utility rates and does not hinder the City's ability to effectively operate the utility systems, street network or other facilities. Debt financed projects must meet the City's long-term financing criteria as included in the Fiscal and Budgetary Policy.

When the City of Granbury utilizes long-term debt financing, it will ensure that the debt is soundly financed by:

- Conservatively projecting the revenue sources that will be utilized to pay the debt
- Financing the improvement over a period of time not greater than the useful life of the asset

The City of Granbury's bonds are rated:

	<u>GO</u>	<u>URB</u>
Fitch Ratings	AA	Not rated
Standard & Poor's	AA	A+

Debt Service accounts for all funds required to finance the payment of interest and principal on all general debt, serial and term, other than the payable exclusively from special assessments and revenue debt issued for and serviced by a governmental enterprise.

GENERAL DEBT SERVICE

General Obligation Interest and Sinking Fund

This fund derives its revenue from property taxes. The amount of the taxes levied is determined by the City Council. The function of this fund is to retire bonded indebtedness and pay the interest on the indebtedness. The debt, which this fund retires, was issued by the City for General Fund capital equipment and infrastructure.

Water/Wastewater Bonds

Detail for Utility-related debt is located in the non-departmental section of the Utility Fund's budget.

Current Debt Requirements

The total Debt Service requirement for the City of Granbury in Fiscal Year 2022-23 is \$11,243,851. Due to the 2020 General Obligation (GO) refunding of the 2012 revenue bond, the City no longer has any revenue bond debt.

Funds for the GO Debt Service expenses will come from Ad Valorem Taxes (\$4,939,732). Also, contributing to the Debt Service is the Utility Fund (\$6,304,119).

The following pages detail the future annual principal and interest requirements for the City's outstanding debt obligations as of October 1, 2022. Through 2048, the City's General Obligation debt (including tax and self-supporting obligations) has a total of \$165,190,000 in principal to retire and \$61,645,542 in interest payments.

General Obligation Bonds

General Obligation Refunding Bonds, Series 2008 – Issued in the aggregate principal amount of \$4,540,000 to provide funds sufficient to refund all of the outstanding Tax and Utility System Revenue Certificates of Obligation, Series 1997, and all of the outstanding Combination Tax and Revenue Certificates of Obligation, Series 1999, and to pay costs related to the issuance of the bonds.

General Obligation Refunding Bonds, Series 2011 – Issued in the aggregate principal amount of \$5,845,000 to provide funds sufficient to refund all of the outstanding Combination Tax Certificates of Obligation, Series 2001, all of the outstanding Combination Tax and Revenue Certificates of Obligation Series 2003, and Series 2005; and all of the outstanding General Obligation Refunding Bonds, Series 2004, and to pay costs related to the issuance of the bonds.

General Obligation Refunding Bonds, Series 2013 – The City Council authorized an ordinance on April 12, 2013, for general obligation refunding bonds in the amount of \$8,170,000. The bonds will be used to refund the 2005 General Obligation Bond, a portion of the Tax and Utility Revenue Certificates of Obligation, Series 2006 and to pay the costs associated with issuance of the bonds.

GENERAL DEBT SERVICE

General Obligation Refunding Bonds, Series 2014 – The City Council authorized an ordinance on November 4, 2014, for general obligation refunding bonds in the amount of \$8,130,000. The bonds will be used to refund the Combination Tax and Revenue Certificates of Obligation, Series 2006A, and a portion of the Combination Tax and Revenue Certificates of Obligation, Series 2007, and to pay the costs associated with issuance of the bonds.

General Obligation Refunding Bonds, Series 2016 – The City Council authorized an ordinance on July 5, 2016, for general obligation refunding bonds in the amount of \$5,890,000. The bonds will be used to refund the 2007 Tax & Revenue Certificates of Obligations Bond, partially refund the 2008 General Obligation Refunding Bonds and the 2011 General Obligation Refunding Bonds and to pay the costs related to issuance of the bonds.

General Obligation Refunding Bonds, Series 2018 – The City Council authorized an ordinance on January 2, 2018, for general obligation refunding bonds in the amount of \$5,620,000. The bonds will be used to refund the 1998 Revenue Utility System Bonds and the 2010 Revenue Utility System Bonds and to pay the costs related to issuance of the bonds.

General Obligation Refunding Bonds, Series 2020 – The City Council authorized an ordinance on July 7, 2020, for general obligation refunding bonds in the amount of \$2,695,000. The bonds will be used to refund the 2012 Revenue Utility System bonds and to pay the costs related to issuance of the bonds.

Certificates of Obligation

Combination Tax and Revenue Certificates of Obligation, Series 2015 – The City Council authorized an ordinance on March 26, 2015, for the issuance of the Combination Tax and Revenue Certificates in the amount of \$2,460,000. Proceeds from the sale of the certificates will be used for paying all or a portion of the City's contractual obligations for constructing and improving streets within the City, including the acquisition of rights of way therefor, acquiring land for a police station, constructing, improving and equipping firefighting facilities, constructing, improving and equipping park and recreation facilities, paying engineering fees associated with the Downtown Square Project and professional services rendered in connection therewith.

Combination Tax and Surplus Revenue Certificates of Obligation, Series 2015A – The City Council authorized an ordinance on June 2, 2015, for the issuance of the Combination Tax and Surplus Revenue Certificates in the amount of \$16,400,000. Proceeds from the sale of the Certificates will be used for the purpose of paying contractual obligations to be incurred for constructing improvements and extensions to the City's water system and professional services rendered in connection therewith.

Combination Tax and Surplus Revenue Certificates of Obligation, Series 2016A – The City Council authorized an ordinance on December 1, 2015 for the issuance of the Combination Tax and Surplus Revenue Certificates in the amount of \$10,000,000. The bonds will be used for constructing, improving, renovating and equipping municipal airport facilities, including acquisition

GENERAL DEBT SERVICE

of land and ROWs, constructing street improvements, constructing and equipping municipal police, fire-fighting and park facilities, including acquisition of land and ROWs.

Combination Tax and Surplus Revenue Certificates of Obligation, Series 2016B— The City Council authorized an ordinance on April 19, 2016 for the issuance of the Combination Tax and Surplus Revenue Certificates in the amount of \$2,720,000. The bonds will be used for construction improvements and extensions to the City's water system, for water meter replacement to an Advanced Meter Infrastructure and professional services rendered in connection to the project.

Combination Tax and Surplus Revenue Certificates of Obligation, Series 2017— The City Council authorized an ordinance on February 7, 2017 for the issuance of the Combination Tax and Surplus Revenue Certificates in the amount of \$15,000,000. The bonds will be used to construct improvements and extensions to the City's water system for additional water lines and upgrades to service water to and from the new water treatment plant and professional services rendered in connection to the project.

Combination Tax and Surplus Revenue Certificates of Obligation, Series 2018A & 2018B— The City Council authorized an ordinance on November 20, 2018 for the issuance of the Combination Tax and Surplus Revenue Certificates 2018A and 2018B in the amount of \$13,810,000 and \$34,950,000 respectively. The bonds will be used to construct improvements and extensions to the City's water system for the phase II of the water treatment plant and upgrade of the current wastewater treatment plant along with a construction of the new wastewater treatment plan on the east side of the City.

2019 CO Fire Truck— On May 21, 2019 the City Council authorized the issuance of the referenced Certificates of Obligation in the amount of \$2,210,000 for the purpose of paying contractual obligations to be incurred for the purchase and acquisition of the Aerial Tower and Pumper fire apparatus.

2020 CO General Fund Projects— On February 6, 2020 the City Council authorized the issuance of the referenced Certificates of Obligation in the amount of \$20,000,000 for the purpose of paying contractual obligations to be incurred for the purchase and acquisition of (i) constructing, improving and equipping public safety facilities, (ii) constructing, improving and equipping park and recreation facilities, (iii) constructing street improvements, including drainage, landscaping, curbs, gutters, sidewalks, signage and traffic signalization incidental thereto and the acquisition of land and rights-of-way therefor and (iv) professional services rendered in connection therewith.

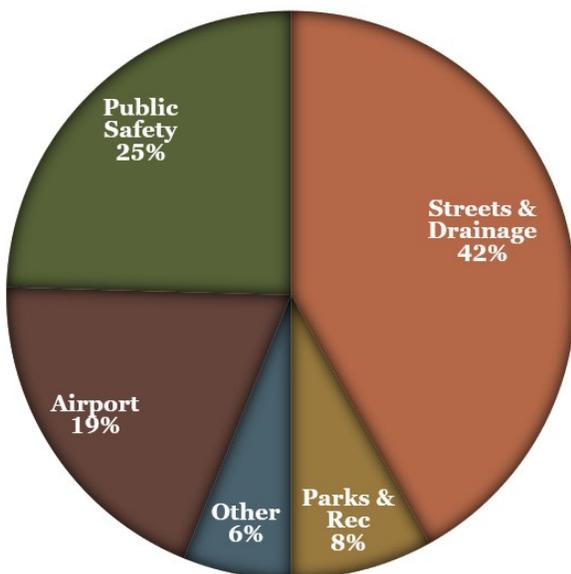
Combination Tax and Revenue Certificates of Obligation, Series 2022— The City Council authorized an ordinance on July 19, 2022, for the issuance of the Combination Tax and Revenue Certificates in the amount of \$43,170,000. Proceeds from the sale of the certificates will be used for constructing street improvements, including drainage, landscaping, curbs, gutters, sidewalks, signage and traffic signalization incidental thereto; constructing, improvements and extension to the City's combined water, sewer and electric system and professional services rendered in connection therewith.

OUTSTANDING DEBT SUMMARY

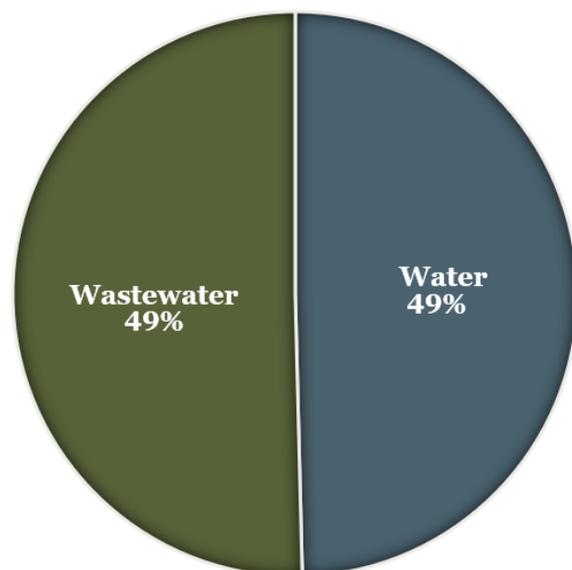
BY TYPE—AS OF OCTOBER 1, 2022

	Debt Outstanding	2022-2023 Principal & Interest
General Obligation Debt		
<i>Tax Supported</i>		
Streets & Drainage	21,901,713	2,070,653
Parks & Recreation Facilities	4,224,362	399,384
Airport	10,083,497	953,324
Public Safety	12,830,895	1,213,071
Other Improvements	3,208,083	303,302
Subtotal - Tax Supported GO Debt	52,248,549	4,939,732
<i>Self Supporting</i>		
Electric	1,930,907	113,538
Water	52,176,604	3,067,996
Wastewater	53,019,940	3,117,585
Subtotal - Self Supporting GO Debt	107,127,451	6,299,119
Total General Obligation Debt	159,376,000	11,238,851

**GENERAL OBLIGATION
TAX SUPPORTED**



**UTILITY REVENUE
SELF SUPPORTED**



2022-2023 Adopted Budget

GENERAL DEBT SERVICE

	Actual FY 2021	Budgeted FY 2022	Actual FY 2022	Adopted FY 2023
Revenues				
<i>Ad Valorem Taxes</i>				
Current Taxes	3,920,338	3,943,805	3,950,942	4,939,732
Delinquent Taxes	16,681	10,000	11,733	
Penalty & Interest	30,116	10,000	48,199	
Total Ad Valorem Taxes	3,967,135	3,963,805	4,010,875	4,939,732
<i>Miscellaneous Income</i>				
Interest	20,823		104,195	
Total Miscellaneous Income	20,823		104,195	
<i>Other Revenue</i>				
From Fund Balance		200,000		
Bond Premiums				
Bond Proceeds				
Total Other Revenue		200,000		
<i>Interfund Transfers</i>				
Transfer In	56,522			
Tax Transfer from General Fund	214,657			
Utility Transfer for Shared I&S	4,238,161	4,633,332	4,363,770	6,304,119
Transfer to/from Utility Debt Service				
Transfer to/from General Debt				
Tourism Debt Service Fund				
Airport Debt Service Fund				
Total Interfund Transfers	4,509,341	4,633,332	4,363,770	6,304,119
Total Revenues	8,497,299	8,797,137	8,478,840	11,243,851

GENERAL DEBT SERVICE

	Actual FY 2021	Budgeted FY 2022	Actual FY 2022	Adopted FY 2023
Expenditures				
Agent Fees	6,312	5,000	3,640	5,000
2008 GO Refunding - Principal	25,000	70,000	70,000	60,000
2008 GO Refunding - Interest	4,900	7,800	7,800	5,000
2011 GO Refunding - Principal	20,000	20,000	20,000	
2011 GO Refunding - Interest	1,600	800	800	
2013 GO Refunding - Principal	530,000	895,000	895,000	310,000
2013 GO Refunding - Interest	46,950	45,750	45,750	18,900
2014 GO Refunding - Principal	660,000	615,000	615,000	635,000
2014 GO Refunding - Interest	289,875	270,075	270,075	251,625
2015 Tax/Rev CO Principal	220,000	225,000	225,000	230,000
2015 Tax/Rev CO Interest	29,950	23,350	23,350	16,600
2015A Tax/Rev CO Principal	225,000	195,000	195,000	270,000
2015A Tax/Rev CO Interest	295,485	294,046	294,046	292,447
2016A Tax/Rev CO Principal	210,000	235,000	235,000	480,000
2016A Tax/Rev CO Interest	303,831	297,531	297,531	290,480
2016B Tax/Rev CO Principal	270,000	270,000	270,000	270,000
2016B Tax/Rev CO's Interest	11,690	11,258	11,258	10,421
2016 GO Refunding - Principal	440,000	630,000	485,000	240,000
2016 GO Refunding - Interest	95,400	93,200	77,800	68,000
2017 Tax/Rev CO Principal	170,000	170,000	170,000	555,000
2017 Tax/Rev CO Interest	258,378	257,834	257,834	256,882
2018 GO Refunding - Principal	695,000	715,000	715,000	95,000
2018 GO Refunding - Interest	126,100	105,250	105,250	83,800
2018A Tax/Rev CO Principal	385,000	390,000	390,000	395,000
2018A Tax/Rev CO Interest	249,771	246,460	245,615	242,794
2018B Tax/Rev CO Principal	560,000	565,000	565,000	1,090,000
2018B Tax/Rev CO Interest	551,872	548,736	547,867	545,120
2019 Tax/Rev CO Principal	204,000	209,000	209,000	213,000
2019 Tax/Rev CO Interest	48,052	43,197	43,197	38,223
2020 Tax/Rev CO Principal	-	390,000	390,000	570,000
2020 Tax/Rev CO Interest	950,792	652,100	652,100	632,600
2020 GO Refunding - Principal	205,000	220,000	220,000	225,000
2020 GO Refunding - Interest	86,900	80,750	80,750	74,150
2022 CO Principal (new)				595,000
2022 CO Interest (new)				2,178,809
Total Debt Service	8,176,857	8,797,137	8,633,662	11,243,851
Total Expenditures	8,176,857	8,797,137	8,633,662	11,243,851

2022-2023 Adopted Budget

DEBT RATIOS

RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA

Year Ended Sept 30	Est. Population	Assessed Value (Adjusted)	Gross Bonded Debt	Less: Debt Service Funds	Net Bonded Debt	Net General Bonded Debt to Assessed Value	Net General Bonded Debt Per Capita
2006	7,050	\$560,829,540	\$18,069,500	\$464,599	\$17,604,901	3.14%	\$2,497
2007	7,400	\$704,439,830	\$17,890,300	\$688,822	\$17,201,478	2.44%	\$2,325
2008	7,600	\$872,539,194	\$31,429,250	\$957,812	\$30,471,438	3.49%	\$4,009
2009	7,850	\$954,340,060	\$29,986,250	\$141,370	\$29,844,880	3.13%	\$3,802
2010	8,200	\$1,056,606,134	\$28,494,375	\$182,969	\$28,311,406	2.68%	\$3,453
2011	8,030	\$1,051,053,040	\$26,819,750	\$175,130	\$26,644,620	2.54%	\$3,318
2012	8,648	\$1,040,534,979	\$25,319,875	\$273,016	\$25,046,859	2.41%	\$2,896
2013	8,290	\$1,087,038,259	\$23,385,375	\$266,352	\$23,119,023	2.13%	\$2,789
2014	8,779	\$1,113,466,317	\$21,525,000	\$171,352	\$21,353,648	1.92%	\$2,432
2015	8,940	\$1,144,341,281	\$20,776,684	\$260,791	\$20,515,893	1.79%	\$2,295
2016	9,140	\$1,242,430,966	\$22,965,392	\$289,887	\$22,675,505	1.83%	\$2,481
2017	9,310	\$1,373,419,328	\$20,919,169	\$333,176	\$20,585,993	1.50%	\$2,211
2018	9,400	\$1,413,521,085	\$23,978,254	\$508,115	\$23,470,139	1.66%	\$2,497
2019	10,410	\$1,493,379,945	\$21,147,795	\$706,388	\$20,441,407	1.37%	\$1,964
2020	10,730	\$1,638,808,744	\$21,338,578	\$801,769	\$20,536,809	1.25%	\$1,914
2021	11,490	\$1,741,467,639	\$18,074,605	\$763,092	\$17,311,513	0.99%	\$1,507

Debt and Tax Rate Limitations

All taxable property within the City is subject to the assessment, levy and collection by the City of a continuing, direct annual ad valorem tax sufficient to provide for the payment of principal and interest on the Bonds within the limits prescribed by law. Article XI, Section 5, of the Texas Constitution is applicable to the City and limits its maximum ad valorem tax rate to \$2.50 per \$100 of assessed valuation for all City purposes.

Calculation of Legal Debt Margin – October 1, 2022

Taxable Assessed Valuation	\$2,339,117,224
Constitutional Limit	2.50% of assessed valuation
Maximum Constitutional Revenue Available	\$ 58,477,930
Tax Rate to Achieve Maximum Tax Revenue	\$2.50 per \$100 of valuation
Tax Rate for Fiscal Year 2022-2023	\$0.38000/\$100 of valuation
Available Unused Constitutional Max Tax Rate	2.12% of assessed valuation

The City operates under a Home Rule Charter that adopts the constitutional provisions. Under rules promulgated by the Office of the Attorney General of Texas, such office will not approve tax bonds of the City unless the City can demonstrate its ability to pay debt service requirements on all outstanding City tax bonds, including the issue to be approved.

Current debt levels are relatively high, which puts a certain level of limitation on new projects and operational capital investments.

SCHEDULE OF TOTAL BOND INDEBTEDNESS

PRINCIPAL AND INTEREST REQUIREMENTS FOR FISCAL YEAR 2022-2023

Long-Term Debt	Total Outstanding 10/01/2022	FY 2023 Principal	FY 2023 Interest	FY 2023 Total Principal & Interest
General Obligation Bond				
2008 Refunding Bonds	125,000	60,000	5,000	65,000
2013 Refunding Bonds	630,000	310,000	18,900	328,900
2014 Refunding Bonds	6,370,000	635,000	251,625	886,625
2016 Refunding Bonds	1,700,000	240,000	68,000	308,000
2018 Refunding Bonds	2,120,000	95,000	83,800	178,800
2020 Refunding Bonds	2,270,000	225,000	74,150	299,150
Certificates of Obligation				
2015 CO	715,000	230,000	16,600	246,600
2015A CO	15,135,000	270,000	292,447	562,447
2016A CO	8,590,000	480,000	290,480	770,480
2016B CO	1,370,000	270,000	10,421	280,421
2017 CO	14,255,000	555,000	256,882	811,882
2018A CO	12,650,000	395,000	242,794	637,794
2018B CO	33,825,000	1,090,000	545,120	1,635,120
2019 CO	1,606,000	213,000	38,223	251,223
2020 CO	16,070,000	570,000	632,600	1,202,600
2022 CO	41,945,000	595,000	2,178,810	2,773,810
Total	159,376,000	6,233,000	5,005,852	11,238,852

SUMMARY OF DEBT SERVICE CHARGES TO MATURITY

GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATIONS Tax-Supported

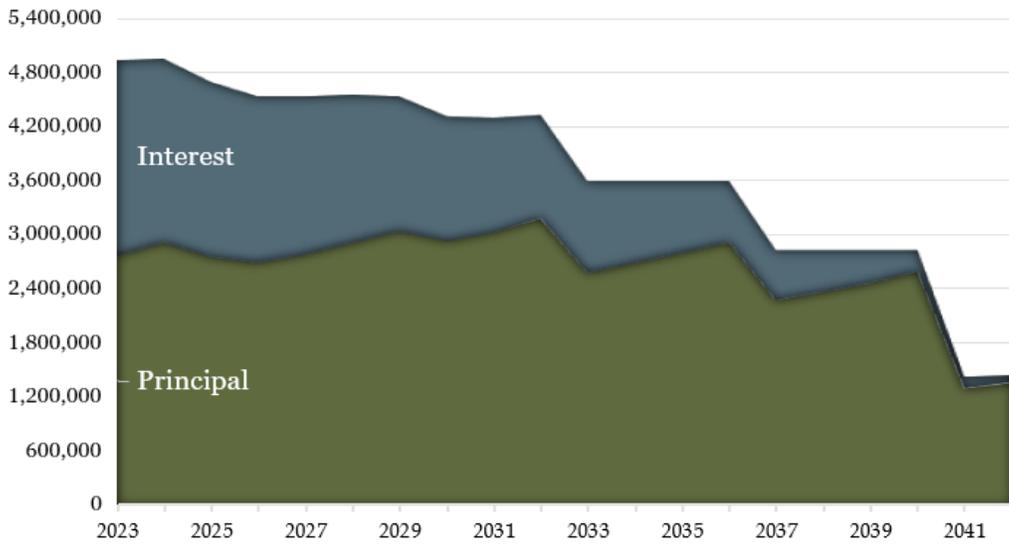
Year Ending September 30	Outstanding Beginning of Year	Principal	Interest	Total Requirements
2023	52,248,549	2,757,519	2,182,214	4,939,732
2024	49,491,031	2,903,286	2,042,311	4,945,598
2025	46,587,744	2,748,948	1,946,110	4,695,057
2026	43,838,797	2,690,752	1,852,231	4,542,983
2027	41,148,045	2,786,943	1,754,793	4,541,736
2028	38,361,102	2,912,134	1,634,603	4,546,738
2029	35,448,967	3,035,339	1,508,834	4,544,173
2030	32,413,629	2,930,696	1,383,713	4,314,409
2031	29,482,933	3,014,002	1,279,928	4,293,930
2032	26,468,931	3,172,117	1,150,478	4,322,595
2033	23,296,814	2,579,513	1,014,322	3,593,835
2034	20,717,301	2,683,793	909,296	3,593,090
2035	18,033,508	2,792,100	799,857	3,591,956
2036	15,241,408	2,905,406	685,802	3,591,208
2037	12,336,002	2,261,763	566,000	2,827,763
2038	10,074,239	2,366,108	464,862	2,830,970
2039	7,708,131	2,468,439	359,007	2,827,446
2040	5,239,692	2,580,835	248,535	2,829,370
2041	2,658,857	1,296,218	132,943	1,429,161
2042	1,362,639	1,362,639	68,132	1,430,771

SUMMARY OF DEBT SERVICE CHARGES TO MATURITY

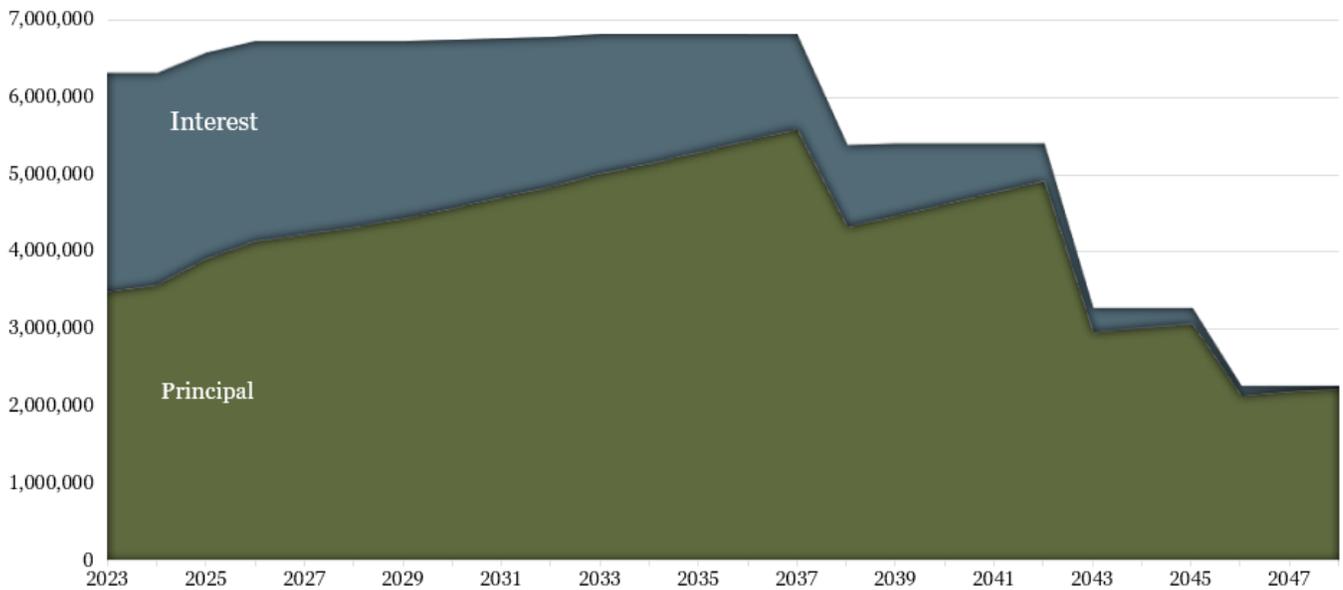
General Obligation and Certificate of Obligations
Self-Supporting

Year Ending September 30	Outstanding Beginning of Year	Principal	Interest	Total Requirements
2023	107,127,451	3,475,481	2,823,637	6,299,119
2024	103,651,969	3,575,714	2,720,611	6,296,325
2025	100,076,256	3,895,052	2,660,028	6,555,081
2026	96,181,203	4,128,248	2,579,315	6,707,563
2027	92,052,955	4,213,057	2,491,967	6,705,024
2028	87,839,898	4,307,866	2,398,373	6,706,239
2029	83,532,033	4,415,661	2,292,322	6,707,983
2030	79,116,371	4,549,304	2,179,525	6,728,829
2031	74,567,067	4,695,998	2,059,117	6,755,115
2032	69,871,069	4,827,883	1,931,571	6,759,454
2033	65,043,186	4,995,487	1,804,729	6,800,217
2034	60,047,699	5,126,207	1,669,829	6,796,036
2035	54,921,492	5,272,900	1,528,471	6,801,372
2036	49,648,592	5,419,594	1,380,220	6,799,814
2037	44,228,998	5,583,237	1,225,146	6,808,383
2038	38,645,761	4,313,892	1,062,738	5,376,630
2039	34,331,869	4,466,561	924,558	5,391,118
2040	29,865,308	4,614,165	783,502	5,397,667
2041	25,251,143	4,753,782	635,784	5,389,566
2042	20,497,361	4,912,361	482,012	5,394,373
2043	15,585,000	2,950,000	321,498	3,271,498
2044	12,635,000	3,010,000	260,575	3,270,575
2045	9,625,000	3,075,000	198,003	3,273,003
2046	6,550,000	2,140,000	133,864	2,273,864
2047	4,410,000	2,185,000	90,349	2,275,349
2048	2,225,000	2,225,000	45,693	2,270,693

TAX-SUPPORTED



SELF-SUPPORTING





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DEBT SCHEDULES

2022-2023 Adopted Budget

Debt Schedules:

Series 2008
General Obligation Refunding Bonds
\$4,540,000
Principal Due - August 15

Fiscal Year	Principal	Interest	Total
2023	60,000	5,000	65,000
2024	65,000	2,600	67,600
Total	125,000	7,600	132,600

Series 2013
General Obligation Refunding Bonds
\$8,170,000
Principal Due - August 15

Fiscal Year	Principal	Interest	Total
2023	310,000	18,900	328,900
2024	320,000	9,600	329,600
Total	630,000	28,500	658,500

Series 2014
General Obligation Refunding Bonds
\$8,130,000
Principal Due - August 15

Fiscal Year	Principal	Interest	Total
2023	635,000	251,625	886,625
2024	660,000	229,400	889,400
2025	685,000	203,000	888,000
2026	710,000	175,600	885,600
2027	740,000	147,200	887,200
2028	770,000	117,600	887,600
2029	800,000	86,800	886,800
2030	835,000	54,800	889,800
2031	535,000	21,400	556,400
Total	6,370,000	1,287,425	7,657,425

Debt Schedules:

2015 Tax and Revenue Bond
Combination Tax and Surplus Revenue Certificates of Obligation
\$2,460,000
Principal Due - August 15

Fiscal Year	Principal	Interest	Total
2023	230,000	16,600	246,600
2024	240,000	9,700	249,700
2025	245,000	4,900	249,900
Total	715,000	31,200	746,200

2015A Tax and Revenue Bond
Combination Tax and Surplus Revenue Certificates of Obligation
\$16,430,000
Principal Due - August 15

Fiscal Year	Principal	Interest	Total
2023	270,000	292,447	562,447
2024	280,000	289,855	569,855
2025	535,000	286,719	821,719
2026	540,000	280,138	820,138
2027	545,000	272,740	817,740
2028	555,000	264,620	819,620
2029	560,000	255,740	815,740
2030	575,000	246,332	821,332
2031	585,000	236,212	821,212
2032	575,000	225,565	800,565
2033	585,000	214,755	799,755
2034	600,000	203,523	803,523
2035	610,000	191,763	801,763
2036	620,000	179,563	799,563
2037	635,000	166,915	801,915
2038	645,000	153,770	798,770
2039	860,000	140,225	1,000,225
2040	880,000	121,907	1,001,907
2041	895,000	102,987	997,987
2042	915,000	83,566	998,566
2043	935,000	63,527	998,527
2044	955,000	42,957	997,957
2045	980,000	21,756	1,001,756
Total	15,135,000	4,337,575	19,472,575

2022-2023 Adopted Budget

Debt Schedules:

2016A Tax and Revenue Bond
Combination Tax and Surplus Revenue Certificates of Obligation
\$9,690,000
Principal Due - August 15

Fiscal Year	Principal	Interest	Total
2023	480,000	290,481	770,481
2024	500,000	271,281	771,281
2025	520,000	251,281	771,281
2026	540,000	230,481	770,481
2027	560,000	208,881	768,881
2028	585,000	186,481	771,481
2029	610,000	163,081	773,081
2030	625,000	144,781	769,781
2031	645,000	126,031	771,031
2032	665,000	106,681	771,681
2033	685,000	86,731	771,731
2034	705,000	66,181	771,181
2035	725,000	45,031	770,031
2036	745,000	23,281	768,281
Total	8,590,000	2,200,688	10,790,688

2016B Tax and Revenue Bond
Combination Tax and Surplus Revenue Certificates of Obligation
\$2,720,000
Principal Due - August 15

Fiscal Year	Principal	Interest	Total
2023	270,000	10,421	280,421
2024	270,000	9,206	279,206
2025	275,000	7,532	282,532
2026	275,000	5,387	280,387
2027	280,000	2,912	282,912
Total	1,370,000	35,458	1,405,458

Debt Schedules:

Series 2016
General Obligation Refunding Bonds
\$5,890,000
Principal Due - August 15

Fiscal Year	Principal	Interest	Total
2023	240,000	68,000	308,000
2024	245,000	58,400	303,400
2025	-	48,600	48,600
2026	-	48,600	48,600
2027	-	48,600	48,600
2028	-	48,600	48,600
2029	-	48,600	48,600
2030	-	48,600	48,600
2031	300,000	48,600	348,600
2032	915,000	36,600	951,600
Total	1,700,000	503,200	2,203,200

2017 Tax and Revenue Bond
Combination Tax and Surplus Revenue Certificates of Obligation
\$15,000,000
Principal Due - August 15

Fiscal Year	Principal	Interest	Total
2023	555,000	256,882	811,882
2024	560,000	252,442	812,442
2025	545,000	246,674	791,674
2026	555,000	240,079	795,079
2027	560,000	232,587	792,587
2028	850,000	224,411	1,074,411
2029	865,000	211,066	1,076,066
2030	875,000	196,707	1,071,707
2031	895,000	181,394	1,076,394
2032	1,265,000	164,926	1,429,926
2033	1,295,000	140,638	1,435,638
2034	1,315,000	114,868	1,429,868
2035	1,345,000	87,910	1,432,910
2036	1,375,000	59,665	1,434,665
2037	1,400,000	30,240	1,430,240
Total	14,255,000	2,640,485	16,895,485

2022-2023 Adopted Budget

Debt Schedules:

Series 2018
General Obligation Refunding Bonds
\$5,620,000
Principal Due - August 15

Fiscal Year	Principal	Interest	Total
2023	95,000	83,800	178,800
2024	100,000	80,000	180,000
2025	105,000	77,000	182,000
2026	110,000	72,800	182,800
2027	115,000	68,400	183,400
2028	120,000	63,800	183,800
2029	125,000	59,000	184,000
2030	125,000	54,000	179,000
2031	130,000	49,000	179,000
2032	140,000	43,800	183,800
2033	145,000	38,200	183,200
2034	150,000	32,400	182,400
2035	155,000	26,400	181,400
2036	160,000	20,200	180,200
2037	170,000	13,800	183,800
2038	175,000	7,000	182,000
Total	2,120,000	789,600	2,909,600

Debt Schedules:

**2018A Tax and Revenue Bond
Combination Tax and Surplus Revenue Certificates of Obligation
\$13,810,000
Principal Due - August 15**

Fiscal Year	Principal	Interest	Total
2023	395,000	242,794	637,794
2024	395,000	238,765	633,765
2025	400,000	234,380	634,380
2026	405,000	229,540	634,540
2027	410,000	224,194	634,194
2028	415,000	218,331	633,331
2029	425,000	211,982	636,982
2030	430,000	205,012	635,012
2031	440,000	197,616	637,616
2032	445,000	189,828	634,828
2033	455,000	181,773	636,773
2034	460,000	173,310	633,310
2035	470,000	164,524	634,524
2036	480,000	155,312	635,312
2037	490,000	145,664	635,664
2038	500,000	135,570	635,570
2039	510,000	125,070	635,070
2040	520,000	114,207	634,207
2041	530,000	102,923	632,923
2042	545,000	91,316	636,316
2043	555,000	79,272	634,272
2044	570,000	66,951	636,951
2045	580,000	54,240	634,240
2046	595,000	41,248	636,248
2047	610,000	27,860	637,860
2048	620,000	14,074	634,074
Total	12,650,000	3,865,751	16,515,751

2022-2023 Adopted Budget

Debt Schedules:

2018B Tax and Revenue Bond
Combination Tax and Surplus Revenue Certificates of Obligation
\$34,950,000
Principal Due - August 15

Fiscal Year	Principal	Interest	Total
2023	1,090,000	545,120	1,635,120
2024	1,100,000	537,272	1,637,272
2025	1,110,000	528,362	1,638,362
2026	1,120,000	518,261	1,638,261
2027	1,130,000	506,837	1,636,837
2028	1,145,000	494,068	1,639,068
2029	1,155,000	479,984	1,634,984
2030	1,170,000	464,507	1,634,507
2031	1,190,000	447,893	1,637,893
2032	1,205,000	430,400	1,635,400
2033	1,225,000	412,205	1,637,205
2034	1,245,000	393,095	1,638,095
2035	1,265,000	373,050	1,638,050
2036	1,285,000	352,051	1,637,051
2037	1,305,000	330,078	1,635,078
2038	1,330,000	307,110	1,637,110
2039	1,355,000	283,170	1,638,170
2040	1,380,000	258,373	1,638,373
2041	1,405,000	232,567	1,637,567
2042	1,430,000	206,013	1,636,013
2043	1,460,000	178,700	1,638,700
2044	1,485,000	150,668	1,635,668
2045	1,515,000	122,007	1,637,007
2046	1,545,000	92,616	1,637,616
2047	1,575,000	62,489	1,637,489
2048	1,605,000	31,619	1,636,619
Total	33,825,000	8,738,507	42,563,507

Debt Schedules:

**2019 Tax and Revenue Bond
Combination Tax and Surplus Revenue Certificates of Obligation
\$2,210,000
Principal Due - August 15**

Fiscal Year	Principal	Interest	Total
2023	213,000	38,223	251,223
2024	219,000	33,153	252,153
2025	224,000	27,941	251,941
2026	229,000	22,610	251,610
2027	235,000	17,160	252,160
2028	240,000	11,567	251,567
2029	246,000	5,855	251,855
Total	1,606,000	156,509	1,762,509

**Series 2020
General Obligation Refunding Bonds
\$2,695,000
Principal Due - August 15**

Fiscal Year	Principal	Interest	Total
2023	225,000	74,150	299,150
2024	230,000	69,650	299,650
2025	235,000	65,050	300,050
2026	245,000	53,300	298,300
2027	250,000	48,400	298,400
2028	255,000	43,400	298,400
2029	270,000	33,200	303,200
2030	275,000	22,400	297,400
2031	285,000	11,400	296,400
Total	2,270,000	420,950	2,690,950

2022-2023 Adopted Budget

Debt Schedules:

**2020 Tax and Revenue Bond
Combination Tax and Surplus Revenue Certificates of Obligation
\$16,460,000
Principal Due - August 15**

Fiscal Year	Principal	Interest	Total
2023	570,000	632,600	1,202,600
2024	595,000	604,100	1,199,100
2025	610,000	592,200	1,202,200
2026	620,000	580,000	1,200,000
2027	630,000	567,600	1,197,600
2028	665,000	536,100	1,201,100
2029	695,000	502,850	1,197,850
2030	730,000	468,100	1,198,100
2031	745,000	453,500	1,198,500
2032	785,000	416,250	1,201,250
2033	1,025,000	377,000	1,402,000
2034	1,065,000	336,000	1,401,000
2035	1,105,000	293,400	1,398,400
2036	1,150,000	249,200	1,399,200
2037	1,195,000	203,200	1,398,200
2038	1,245,000	155,400	1,400,400
2039	1,295,000	105,600	1,400,600
2040	1,345,000	53,800	1,398,800
Total	16,070,000	7,126,900	23,196,900

Debt Schedules:

**2022 Tax and Revenue Bond
Combination Tax and Surplus Revenue Certificates of Obligation
\$41,945,000
Principal Due - August 15**

Fiscal Year	Principal	Interest	Total
2023	595,000	2,178,810	2,773,810
2024	700,000	2,067,500	2,767,500
2025	1,155,000	2,032,500	3,187,500
2026	1,470,000	1,974,750	3,444,750
2027	1,545,000	1,901,250	3,446,250
2028	1,620,000	1,824,000	3,444,000
2029	1,700,000	1,743,000	3,443,000
2030	1,840,000	1,658,000	3,498,000
2031	1,960,000	1,566,000	3,526,000
2032	2,005,000	1,468,000	3,473,000
2033	2,160,000	1,367,750	3,527,750
2034	2,270,000	1,259,750	3,529,750
2035	2,390,000	1,146,250	3,536,250
2036	2,510,000	1,026,750	3,536,750
2037	2,650,000	901,250	3,551,250
2038	2,785,000	768,750	3,553,750
2039	2,915,000	629,500	3,544,500
2040	3,070,000	483,750	3,553,750
2041	3,220,000	330,250	3,550,250
2042	3,385,000	169,250	3,554,250
Total	41,945,000	26,497,060	68,442,060



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FISCAL & BUDGETARY POLICIES

I. Statement of Purpose

The City of Granbury is committed to financial management through integrity, prudent stewardship, planning, accountability, full disclosure and communication. The broad purpose of these Fiscal and Budgetary Policies are to enable the City to achieve and maintain a long-term stable and positive financial condition, and provide guidelines for the day-to-day planning and operations of the City's financial affairs.

Policy scope generally spans areas of accounting and fiscal reporting, internal controls, both operating and capital budgeting, revenue management, investment and asset management, debt management and forecasting. This is done in order to:

- Demonstrate to the citizens of Granbury, the investment community, and the bond rating agencies that the City is committed to a strong fiscal operation;
- Provide precedents for future policy-makers and financial managers on common financial goals and strategies;
- Fairly present and fully disclose the financial position of the City on conformity to generally accepted accounting principals (GAAP); and
- Demonstrate compliance with finance-related legal and contractual issues in accordance with the Texas Local Government Code and other legal mandates.

These policies will be reviewed and updated annually as part of the budget preparation process.

II. Operating Budget Policy Statement

A. Preparation

Budgeting is an essential element of the financial planning, control and evaluation process of municipal government. The "Operating Budget" is the City's annual financial operating plan. The following funds are appropriated: General Fund, Enterprise funds (Utility Fund and Airport Fund), Special Revenue Funds (Tourism Fund and Granbury Historical Properties) and the Debt Service Fund. The Finance Department prepares the budget, with the cooperation of all departments, and under the direction of the City Manager who makes necessary changes and transmits the document to the City Council.

1. Proposed Budget – Under the City Charter, the City Manager is responsible for preparing and recommending an operating budget for City Council consideration. Such budget shall provide a complete plan for the fiscal year within the provisions of the City Charter.

2022-2023 Adopted Budget

- A. A budget message which shall outline the proposed financial policies for the next year with explanations of any change from previous years in expenditures and any major changes in policy and complete statement regarding the financial conditions of the City.
 - B. The budget shall include four basic segments for review and evaluation: (1) personnel costs, (2) line item budget for operations and maintenance costs, (3) service level adjustments for increases or decreases to existing service levels and (4) revenues.
 - C. The budget review process shall include the City Council participation in the development of each of the four segments of the proposed budget.
2. Adoption of the Budget – The budget and all supporting schedules shall be filed with the City Secretary when submitted to the Council and shall be open for public inspection by anyone interested.

At the Council meeting at which time the budget is submitted, the Council will name the time and place of a budget public hearing and will publish notice of the public hearing at least ten (10) days before the date of the hearing. At this hearing, interested citizens may express their opinions concerning items of expenditure, giving their reasons for wishing the increase or decrease in any items of expense. After the public hearing, the Council shall analyze the budget, making any additions or deletions which they feel appropriate and shall, at least twenty (20) days prior to the beginning of the next fiscal year, adopt the budget by a favorable majority vote of all members of the Council. Should the Council take no action on or prior to such day, the budget, as submitted, shall be deemed to have been finally and unanimously adopted by the Council.

3. The Operating Budget shall be submitted to the Government Finance Officers Association (GFOA) annually for evaluation and consideration for the Award for Distinguished Budget Presentation.

B. Balanced Budget

A Balanced Budget is defined as a budget with total expenditures not exceeding total revenues and monies available in the fund balance within an individual fund. The goal of the City is to balance the operating budget with the current revenues, whereby, current revenues would match and fund on-going expenditures.

C. Planning

The budget process will be coordinated so that major policy issues are identified prior to the budget approval date. This will allow the City Council adequate time for consideration of appropriate decisions and analysis of financial impacts.

D. Reporting

Summary financial reports will be presented to the City Council monthly. These reports will be in a format appropriate to enable the City Council to understand the overall budget and financial status of the City.

E. Control and Accountability

Each Department Director, appointed by the City Manager, will be responsible for the administration of his/her departmental budget. This includes accomplishing the objectives adopted as part of the budget and monitoring each departmental budget for compliance with spending limitations.

F. Contingency Appropriations

The budget may include contingency appropriations within designated operating departmental budgets. These funds are to offset expenditures for unexpected maintenance or other unanticipated or unforeseen expenses that might occur during the year. The Contingency Accounts are budgeted in Non-Departmental for the General and Utility Fund.

III. Asset Management

A. Cash Management and Investments

The City Council has formally approved a separate Investment Policy for the City of Granbury that meets the requirements of the public Funds Investment Act (PFIA), Section 2256 of the Texas Local Government Code. This policy is reviewed annually by the City Council and it applies to all financial assets held by the City.

1. Statement of Cash Management Philosophy – The City shall maintain a comprehensive cash management program to include the effective collection of all accounts receivable, the prompt deposit of receipts to the City’s depository, the payment of obligations and the prudent investment of idle funds in accordance with this policy.

2. Objectives - The City’s investment program will be conducted as to accomplish the following, listed in priority order:
 - a. Safety of the principal invested
 - b. Liquidity and availability of cash to pay obligations when due
 - c. Receive the highest possible rate of return (yield) consistent with the City’s investment policy

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3. Safekeeping and Custody - Investments may only be purchased through brokers/dealers who meet the criteria detailed in the investment policy, which also addresses internal controls related to investments.
4. Standard of Care and Reporting – Investments will be made with judgment and care, always considering the safety of principal to be invested and the probable income to be derived. The Director of Finance is responsible for overall management of the City’s investment program and ensures all investments are made in compliance with the investment policy. An investment report, providing both summary and detailed information, will be presented to the City Council quarterly.
5. Authorized Investments – The City can currently invest in the following:
 - a. U.S Treasury and Agency securities;
 - b. Obligations of this state or other states, agencies, counties, cities, rated as to investment quality by a nationally recognized investment rating firm of not less than A;
 - c. Certificates of Deposit;
 - d. Fully collateralized Repurchase Agreements;
 - e. No-load Money Market Mutual Funds;
 - f. Investment Pools that meet the requirements of PFIA.

B. Capital Expenditures

These assets will be reasonably safeguarded, properly accounted for and prudently insured.

1. Capitalization Criteria – For purposes of budgeting and accounting classification, capital expenditures are defined as a purchase of an asset that contains the following criteria:
 - The asset is owned by the City
 - The expected useful life of the asset must be longer than one year, or extend the life of an identifiable existing asset by more than one year
 - The original cost of the asset must be at least \$5,000
 - The asset must be tangible
 - On-going repairs and general maintenance are not capitalized
2. New Purchases – All costs associated with bringing the asset into working order will be capitalized as part of the asset costs. This will include start up costs, engineering or consultant type fees as part of the asset cost once the decision or commitment to purchase the asset is made. The cost of land acquired should include all related costs associated with its purchase.
3. Improvements and Replacement – Improvements will be capitalized when they extend the original life of an asset or when they make the asset more valuable than it was originally. The replacement of assets components will

normally be expensed unless they are of a significant nature and meet all the capitalization criteria.

4. Contributed Capital – Infrastructure assets received from developers or as a result of annexation will be recorded as equity contributions when they are received.
5. Distributions Systems – All costs associated with public domain assets, such as streets and utility distribution lines will be capitalized in accordance with the capitalization policy. Costs should include engineering, construction and other related costs including right of way acquisition.
6. Reporting and Inventory – The Finance Department will maintain the permanent records of the City’s fixed assets, including description, cost, department of responsibility, date of acquisition, depreciation and expected useful life. Periodically, random sampling at the department level will be performed to inventory fixed assets assigned to that department. Responsibility for safeguarding the City’s fixed assets lies with the department Director whose department has been assigned the asset.

IV. Debt Management

The City of Granbury recognizes the primary purpose of capital facilities is to provide services to the citizens. Using debt financing to meet the capital needs of the community must be evaluated according to efficiency and equity. Efficiency must be evaluated to determine the highest rate of return for a given investment of resources. Equity is resolved by determining who should pay for the cost of capital improvements. In meeting demand for additional services, the City will strive to balance the needs between debt financing and “pay-as-you-go” methods. The City realizes that failure to meet the demands of growth may inhibit its continued economic vitality, but also realizes that too much debt may have detrimental effects on the City’s long-range financial condition.

The City will issue debt only for the purpose of acquiring or constructing capital assets for the general benefit of its citizens and to allow it to fulfill its various purposes as a city.

- A. Usage of Debt** – Debt financing will be considered for non-continuous capital improvements which citizens will be benefited. Alternatives for financing will be explored prior to debt issuance and include, but not limited to:

- Grants
- Use of Reserve Funds
- Use of Current Revenues
- Contributions from developers and others

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- Leases
- Impact Fees

When the City utilizes long-term financing, it will ensure that the debt is soundly financed by conservatively projecting revenue sources that will be used to pay the debt. It will not finance the improvement over a period of time greater than the useful life of the improvement and it will determine that the cost benefit of the improvement, including interest costs, is positive to the community.

B. Types of Debt –

1. General Obligation Bonds – General obligation bonds must be authorized by a vote of the citizens of Granbury. They are used only to fund capital assets of the general government and are not to be used to fund operating needs of the City. The full faith and credit of the City as well as the City's ad valorem taxing authority back general obligation bonds. Conditions for issuance of general obligation debt include:

When the project will have a significant impact on the tax rate;
When the project may be controversial even though it is routine in nature;
or
When the project falls outside normal bounds of projects the City has typically done.

2. Revenue Bonds – Revenue bonds will be issued to provide for the capital needs of any activities where the capital requirements are necessary for a continuation or expansion of a service. The improved activity shall produce a revenue stream to fund the debt service requirements of the necessary improvement to provide service expansion. The average life of the obligation should not exceed the useful life of the asset(s) to be funded by the bond issue.
3. Certificates of Obligation, Contract Obligations (CO's) – Certificates of obligation or contract obligations may be used to fund capital requirements that are not otherwise covered either by general obligation or revenue bonds. Debt service for CO's may be either from general revenues (tax-supported) by a specific revenue stream(s) or a combination of both. Typically, the City may issue CO's when the following conditions are met:
 - When the proposed debt will have a minimal impact on future effective property tax rates;
 - When the projects to be funded are within the normal bounds of city capital projects, such as roads, parks, various infrastructure and City facilities; and
 - When the average life of the obligation does not exceed the useful life of the assets to be funded by the issue.

Certificates of obligation will be the least preferred method of financing and

will be used with prudent care and judgment by the City Council. Every effort will be made to ensure public participation in decisions relating to debt financing.

- C. Method of Sale** – The City will use a competitive bidding process in the sale of bonds unless conditions in the bond market or the nature of the issue warrant a negotiated bid. In such situations, the City will publicly present the reasons for the negotiated sale. The City will rely on the recommendation of the financial advisor in selection of the underwriter or direct purchaser.
- D. Disclosure** – Full disclosure of operating costs along with capital costs will be made to the bond rating agencies and other users if financial information. The City staff, with the assistance of the financial advisor and bond counsel, will prepare the necessary materials for presentation to the rating agencies and will aid in the production of the preliminary Official Statements. The City will take the responsibility for the accuracy of all financial information released.
- E. Federal Requirements** – The City will maintain procedures to comply with arbitrage rebate and other Federal requirements.
- F. Debt Restructuring** – The City will issue bonds not to exceed the useful life of the asset being financed. The structure should approximate level debt service unless operational matters dictate otherwise. Market factors, such as the effects of tax-exempt designations, the cost of early redemption options and the like, will be given consideration during the structuring of long-term debt instruments.
- G. Debt Coverage Ratio** – Refers to the number of times the current combined debt service requirements or payments would be covered by the current operating revenues, net of on-going operating expenses of the City’s combined utilities (Electric, Water, and Wastewater). The current bond ordinance for outstanding utility debt requires a combined minimum 1.25 times coverage ratio.
- H. Bond Reimbursement Resolutions** – The City may utilize bond reimbursements a tool to manage its debt issues, due to arbitrage requirements and project timing. In so doing, the City uses its capital reserves “cash” to delay bond issues until such time when issuance is favorable and beneficial to the City.

The City Council may authorize a bond reimbursement resolution for General Capital projects that have a direct impact on the City’s ad valorem tax rate when the bonds will be issued within the term of the existing City Council.

The City Council may also authorize revenue bond reimbursements for approved utility and other self-supporting capital projects.

2022-2023 Adopted Budget

V. Other Funding Alternatives

When at all possible, the City will research alternative funding opportunities prior to issuing debt or increasing user-related fees.

- A. Grants** – All potential grants will be examined for any matching requirements and the source of those requirements identified. A grant funding worksheet, reviewed by Finance, that clearly identifies funding sources, outcomes and other relevant information will be presented and approved by the City Council prior to any grant application being submitted. It must be clearly understood that any resulting operation requirements of the grant could be discontinued once the term and conditions of the project have been terminated. The City Council must authorize acceptance of any grant funding.
- B. Use of Reserve Funds** - The City may authorize the use of reserve funds to potentially delay or eliminate a proposed bond issue. This may occur due to higher than anticipated fund balances in prior years, thus eliminating or reducing the needs for debt proceeds, or postpone a bond issue until market conditions are more beneficial or timing of the related capital improvements does not correspond with the planned bond issue. Reserve funds used in this manner are replenished upon issuance of the proposed debt.
- C. Developer Contributions** – The City will require developers who negatively impact the City’s utility capital plans to offset those impacts.
- D. Leases** – The City may authorize the use of lease financing for certain operating equipment when it is determined that the cost benefit of such arrangement is advantageous to the City.
- E. Impact Fees** – The City will impose impact fees as allowable under state law for both water and wastewater services. These fees will be calculated in accordance with statute and reviewed at least every three years. All fees collected will fund projects identified within the Fee study and as required by state laws.

VI. Financial Conditions and Reserves

The City of Granbury will maintain budgeted minimum reserves in the ending working capital/fund balances to provide a secure, healthy financial base for the City in the event of a natural disaster or other emergency, allow stability of City operations should revenues fall short of budgeted projections and provide available resources to implement budgeted expenditures without regard to actual timing of cash flows into the City.

- A. Operational Coverage** – The City’s goal is to maintain operations coverage of 1.00, such that operating revenues will at least equal or exceed current operating expenditures. Deferrals, short-term loans, or one-time sources will be avoided as budget balancing techniques.
- B. Operating Reserves** – City wide the City will maintain reserves at a minimum of ninety (90) days (25%) of net budgeted operating expenditures. Net budgeted operating expenditures are defined as total budgeted expenditures less interfund transfers and charges, general debt service (tax-supported), direct cost for purchased power and payments from third party grant monies.
1. General Fund – The unobligated fund balance in the General Fund should equal at least ninety (90) days or 25% of annual budgeted General Fund expenditures.
 2. Utility Fund – Working capital reserves in the Utility Fund should be at least 25% or ninety (90) days.

For all other funds, the fund balance is the excess of assets over liabilities which is an indication of strength of each particular fund at a specific time. The ultimate goal of each such fund is to have expended the fund balance at the conclusion of the activity for which the fund was established.

Reserve requirements will be calculated as part of the annual budget process and any additional required funds to be added to the reserve balances will be appropriated within the budget. Funds in excess of the minimum reserves may be expended for City purposes at the will of the City Council once it has been determined that the use of the excess will not endanger reserve requirements in future years.

- C. Liabilities and Receivables** – Procedures will be followed to maximize discounts and reduce penalties offered by creditors. Current liabilities will be paid within 30 days of receiving the invoice. Accounts receivable procedures will target collection for a maximum of 30 days of service. Receivables aging past 120 days will be sent to a collection agency.

Capital Projects Funds – Every effort will be made for all monies within the Capital Projects Funds to be expended within thirty-six (36) months of receipt. The fund balance will be invested and income generated will offset increases in construction costs or other costs associated with the projects. Capital project funds are intended to be expended totally, with any unexpected excess to be transferred to the Debt Service Fund to service project-related debt service.

- E. General Debt Service Funds** - Revenues within this fund are stable, based on property tax revenues. Balances are maintained to meet contingencies and to make certain that the next year’s debt service payments

2022-2023 Adopted Budget

may be met in a timely manner. The fund balance should not fall below one month or 1/12th annual debt service requirements, in accordance with IRS guidelines.

- F. **Investment of Reserve Funds** - The reserve funds will be invested in accordance with the City's investment policy.

VII. Internal Controls

- A. **Written Procedures** – Wherever possible, written procedures will be established and maintained by the Director of Finance for all functions involving cash handling and/or accounting throughout the City. These procedures will embrace the general concepts of fiscal responsibility set forth in this policy statement.
- B. **Department Directors Responsibility** - Each department director is responsible for ensuring that good internal controls are followed throughout the department, that all Finance Department directives are implemented and that all independent auditor internal control recommendations are addressed.



BASIS OF ACCOUNTING AND BUDGETING

The City's basis of accounting conforms to Generally Accepted Accounting Principles (GAAP) as established by the Governmental Accounting Standards Board (GASB), and the Annual Comprehensive Financial Report (ACFR) is prepared under the modified accrual and accrual basis of accounting, as required by GAAP. The City's basis of budgeting essentially follows the basis of accounting (modified accrual for government funds and full accrual for proprietary funds); however, there are exceptions, which are described below.

- A. Only revenues expected to be received during the year or soon thereafter are included in revenue estimates (budget basis). For GAAP purposes, governmental fund type revenues are recognized when they are both "*measurable and available*" according to the modified accrual basis of accounting. Proprietary fund type revenues are recognized when earned according to the accrual basis of accounting.
- B. Only amounts that will be spent or encumbered by the end of the fiscal year are recorded as expenditures (budget basis). For GAAP purposes, governmental and proprietary fund type expenditures are recorded when incurred according to the modified accrual and accrual basis of accounting.
- C. Depreciation expense is not displayed and capital expenditures and bond principal payments are shown as utilized by each fund (budget basis).
- D. Compensated absences (accrued but unused leave) and employee benefits are not reflected in the budget.
- E. Transfers are classified as revenues and expenditures (budget basis) rather than as "other financing sources or uses" (accounting basis).





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APPROVED POSITIONS

	2020-2021		2021-2022		2022-2023		Variance		Notes
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	
General Fund									
<i>Administration</i>									
City Manager	3		3		3		0	0	
City Secretary	2		2		2		0	0	
Finance	6		5		5		0	0	
Human Resources	1		1		1		0	0	
Communications	1	1	2		2		0	0	
Total Administration	13	1	13		13				
<i>Internal Services</i>									
Purchasing/Warehouse	4		4		4		0	0	
Information Technology	1		1		2		+1	0	+1 IT Tech
Fleet Maintenance	4		4		5		+1	0	+1 Mechanic II
Building Maintenance	9		9		11		+2	0	+2 Custodians for new Police Facility
Total Internal Services	18		18		22				
<i>Culture & Recreation</i>									
Economic Development			1		2		+1	0	+1 Economic Development Coordinator
Community Services	8		8		8		0	0	
Parks & Recreation	21	3	21	3	21	3	0	0	
Cemetery	1		1		1		0	0	
Total Culture & Recreation	30	3	31	3	32	3			
<i>Public Safety & Streets</i>									
Building & Permits	9		9		9	1	0	+1	+1 Part-Time Permit Clerk
Municipal Court	2	1	3	1	3	1	0	0	
Police	51		53		53		+1 / -1	0	+1 Lieutenant ; -1 Communications Supervisor
Fire	1		1	1	1	-1	0	-1	-1 PT Fire Admin
Street Maintenance	6	1	7	1	7	1	0	0	
Total Public Safety & Streets	69	2	73	3	73	3			
Total General Fund	130	6	135	6	140	6	5	0	
Utility Fund									
Utility Administration	3		3	1	3	1	0	0	
Meter Reading	3		3		3		0	0	
Ground Water	4		4		4		0	0	
Water Treatment	9		9		9		0	0	
Electric	7		7		8		+1	0	+1 Groundman
Water Distribution	4		7		7		0	0	
Wastewater Treatment	11		12		12		0	0	
Wastewater Collection	7		5		5		0	0	
Public Works	5		5		6		+1	0	+1 Engineer-in-Training
Total Utility Fund	53		55	1	57	1	2		
Tourism Fund									
Tourism	3	5	3	5	3	5	0	0	
Conference Center	5	2	5	2	5	2	0	0	
Total Tourism Fund	8	7	8	7	8	7			
Airport Fund									
Airport	1	5	1	5	1	5	0	0	
Total Airport	1	5	1	5	1	5			
Total City	192	18	199	19	206	19	7	0	

REFERENCE



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ADVISORY BOARDS & COMMISSIONS

In addition to the permanent advisory boards and commissions listed, the Council also appoints temporary advisory committees from time to time to address specific, short term issues. The 2021-2022 Membership of Advisory Boards and Commissions include:

Granbury Regional Airport Board. Studies and makes recommendations to the City Council regarding operations, facility improvements, and maintenance of the airport.

Jackie W. Vaughn, Chair	Larry French	John Roberts
Charles (Rick) Huber	Jon Curtner	Ron Stowell (Alternate)
John Offutt	Andy Rash	Lon Wimberley

Building Standards, Plumbing, Adjustments & Appeals Board. Hears and decides on appeals of decisions made by the building official or fire inspector. Hears and makes rulings on dangerous building and property maintenance cases.

Brian Blevins	Brian Gaffin	Bob White
Jon Curtner	Terry Taylor	Karrie Baysinger
Hood County Fire Marshall	Vacant (Insurance Agent)	

Zoning Board of Adjustment. Hears and decides appeals and variance requests and may modify decisions or determinations related to the zoning ordinance. The authority and responsibilities of this board are established in Texas Local Government Code.

Eileen Cate, Chair	Ronnie Hurd, Vice Chair	Mary Ella Riley
Larry Kleuser	Faye Landham (Alternate)	Richard Hoefs (Alternate)
Kenneth Cadenhead		

Historic Preservation Commission. Adopts criteria for the designation of landmarks, promotes historic preservation, and increases awareness of the value of historic, cultural, and architectural preservation. Hears and decides on applications for Certificates of Appropriateness regarding properties in the historic districts.

Stan Wasielewski, Chair	Cindy Peters, Vice Chair	Mark McDonald
Peter Garland	Mary Hattox	Claudia Southern
Vacant		

ADVISORY BOARDS & COMMISSIONS

Continued

Planning and Zoning Commission. Makes recommendations to City Council regarding requests for Specific Use Permits, zoning changes, ordinance amendments, and plats. Makes recommendations to the City Council regarding achievable goals, plans, programs and policies for the total development of the City. Renders decisions regarding Tree Conservation Plans.

Reda Kay, Chair	Tim Hallman, Vice Chair	Earl Erdmann
Thomas Class	Richard Hoefs	John Grace
Randall Moore	Kevin Watson	

Public Television Channel Advisory Board. Brings forward needs, suggestions and recommendations from the community to aid in development and improvement of the public television channel (Granbury TV). Advises City Council and City staff regarding the City's broadcast of GISD sports and other programming on KTRL radio through Tarleton State University.

Jon D. Back, Chair	Maureen Griffin	Zach Maxwell
Glen Green	Shad Ramsey	Logan Mehaffey
Katherine Coleman		

Granbury Parks Board. Researches and recommends policies regarding development, operation, and maintenance of the municipal parks.

James Dickers, Chair	Pat Abell	Katherine Coleman
Zach Maxwell	Logan Mehaffey	Amirra Robertson
Vacant		

Ethics Commission. Hears and resolves complaints or allegations of a violation of the City of Granbury's Code of Ethics brought before them by any person. The commission is responsible for recommending sanctions and penalties in cases where a violation of the Ethics Code is found to have occurred.

Vickie Lee, Chair	Romeo Bachand	Vacant
Steve Roberts	Rod Reyes	Julie Shores

ADVISORY BOARDS & COMMISSIONS

Continued

Capital Improvements Advisory Committee. Assists the City Council in adopting land use assumptions, monitors and evaluates the implementation of the capital improvements plan, and advises the City Council of the need to update or revise the land use assumptions, capital improvements plan, and impact fees.

Jerry Colborg
Jason Gatewood
Amirra Robertson

Brian Blevins
Eddie Funderburk

Gary Goldston
Richard Hoefs

Granbury Cultural Arts. The Commission is tasked with developing a Public Arts Policy and Master Plan to be adopted by the City Council and presenting a biannual "state of the arts" assessment to the Council.

Cora Werley, Chair
Stacey Martin
Mary Ella Riley

David Southern, Vice Chair
Barbara Loyd

Janice Horak
Mickey Parson



UTILITY RATE STRUCTURE

Water Rate Structure

last updated October 1, 2022

	Inside	Outside
Residential Minimums		
All Residential Customers	18.92	29.09
Commercial Minimum per Meter Size:		
3/4" Meters	21.28	29.56
1" Meters	43.75	61.48
2" Meters	205.73	288.50
3" and 4" Meters	411.47	577.00
6" Meters	682.91	957.12
All Rate per 1,000 gallons:		
0-2,000 gallons	5.91	8.87
2,000- 10,000 gallons	7.98	11.96
10,001-20,000 gallons	9.17	13.76
over 20,000 gallons	9.46	14.19

Sewer Rate Structure

last updated October 1, 2022

	Inside	Outside
Minimums by Type		
Residential Charge	28.24	40.01
Commercial	42.95	52.36
Multi Unit	10.00	15.00
All Rate per 1,000 gallons	4.12	6.18

UTILITY RATE STRUCTURE

Electric Rate Structure

last updated October 1, 2017

	Inside	Outside
Minimums by Type		
Residential & Multi-Unit	13.75	25.00
Commercial	35.00	45.00
Large Commercial	72.00	85.00
Energy Charge per/kWh*	0.0459	0.0459

***Power Cost Adjustment Factor-** In addition to the appropriate base rates, each customer's monthly charge shall be increased by an amount equal to the total power cost incurred in providing service.

Sales Tax		
Residential	1.5%	N/A
Commercial	8.25%	6.25%

Garbage Rate Structure

last updated April 2022

	Inside	Outside
Minimums by Type		
Residential	16.24	N/A
Commercial	varies*	N/A
All Customers- Sales Tax	8.25%	N/A

**rates will be set by type, amount and frequency of service.*

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ORDINANCE NO. 22-47

AN ORDINANCE APPROVING THE ANNUAL BUDGET OF THE CITY OF GRANBURY, TEXAS FOR FISCAL YEAR 2022-2023; PROVIDING FOR POSTING AND FILING OF BUDGET; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, it is the responsibility of the City Council under the Laws of the State of Texas and the City Charter to approve a fiscal budget for the operation of City Government in providing services and community development; and

WHEREAS, a public hearing for citizen participation was held on September 6, 2022 for consideration of the proposed budget for Fiscal Year 2022-2023; and

WHEREAS, all statutory and constitutional requirements concerning the adoption of the annual budget have been complied with.

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

SECTION 1.

That the proposed annual budget for the fiscal year 2022-2023 of the City of Granbury, Texas, commencing on the 1st day of October 2022, and ending on the 30th day of September 2023, heretofore prepared and submitted to the City Council by the City Manager, and attached hereto for all purposes, be approved and adopted. Copies of said budget shall be kept on file in the office of the City Secretary.

SECTION 2.

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, or sections of this ordinance are severable, and if any provision in this Ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional provision.

SECTION 3.

A copy of the adopted budget, including the cover page, shall be posted on the City's website, along with the record vote of each member of the City Council, as required by law. In addition, the City Manager is hereby directed to file or cause to be filed a true and correct copy of

this Ordinance along with the approved budget attached hereto, and any amendments thereto, in the office of the County Clerk of Hood County, Texas, as required by law.

SECTION 4.

All Ordinances or parts of Ordinances in conflict herewith are repealed to the extent of conflict only.

SECTION 5.

This Ordinance shall be in full force and effect from and after the date of its passage and publication as required by law, and it is so ordained.

PASSED AND APPROVED on this 6th day of September 2022.


JIM JARRATT, MAYOR

ATTEST:


CARLA WALKER, CITY SECRETARY

APPROVED AS TO FORM AND LEGALITY:


JEREMY SORELLE, CITY ATTORNEY



2022-2023 Adopted Budget

ORDINANCE NO. 22-48

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GRANBURY, TEXAS, LEVYING TAXES FOR THE TAX YEAR 2022-2023; ENACTING PROVISIONS INCIDENT AND RELATING TO THE SUBJECT AND PURPOSE OF THIS ORDINANCE; PROVIDING A SEVERABILITY CLAUSE; REPEALING CONFLICTING ORDINANCES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City council has approved, by separate ordinance adopted on September 6, 2022, an annual budget for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (tax year 2022-2023); and

WHEREAS, the City Council finds that an ad valorem tax must be levied to provide the revenue requirements of the Budget for the tax year 2022-2023; and

WHEREAS, all statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes have been complied with.

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

SECTION 1.

The City of Granbury, Texas does hereby levy and adopt a tax rate for tax year 2022-2023 and for each year thereafter until otherwise ordained as follows:

\$0.157649	for the purposes of maintenance and operation
<u>\$0.222351</u>	for the payment of principal and interest on debt of this City
\$0.380000	Total Tax Rate

The above tax rate shall be assessed and collected on each One Hundred Dollars (\$100.00) of assessed value of all taxable property, real, personal, and mixed, situated within the corporate limits of the City of Granbury on January 1, 2022 and not exempt from taxation by the Constitution and statutes of the State of Texas.

SECTION 2.

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

SECTION 3.

That the tax so levied and assessed shall be apportioned to the accounts and funds in the amount as set forth above and in the Annual Budget of the City adopted for the Fiscal Year commencing October 1, 2022.

SECTION 4.

Ad Valorem taxes levied by this Ordinance shall be due and payable on October 1, 2022 and shall become delinquent on the first day of February 2023. Payment of such tax is due in one full installment. Taxes shall be payable at the Hood Central Appraisal District. There shall be no discount for taxes paid prior to January 31, 2023.

SECTION 5.

If the tax is unpaid after January 31, 2023, such tax will become delinquent and penalty and interest will attach and accrue as provided by Texas Tax Code, Section 33.01.

SECTION 6.

As provided by Texas Tax Code, Section 33.07, in the event the taxes become delinquent and remain delinquent on July 1, 2023 and in the event, such delinquent taxes are referred to an attorney for collection, an additional penalty in the amount of compensation to be paid in connection with the collection of the delinquent taxes as specified in the contract with the attorney shall be added as collection costs to be paid by the taxpayer.

SECTION 7.

The Hood Central Appraisal District is hereby authorized to collect the taxes levied under this Ordinance. The City and Hood County shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

SECTION 8.

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, or sections of this ordinance are severable, and if any section, provision, subsection, paragraph, sentence, clause, phrase, or word in this Ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph, or section.

SECTION 9.

All Ordinances or parts of Ordinances in conflict herewith are repealed to the extent of conflict only.

2022-2023 Adopted Budget

SECTION 10.

This Ordinance shall be in full force and effect from and after the date of its passage and publication as required by law, and it is so ordained.

PASSED AND APPROVED on this 6th day of September 2022.


JIM JARRATT, MAYOR

ATTEST:


CARLA WALKER, CITY SECRETARY



APPROVED AS TO FORM AND LEGALITY:


JEREMY SORELLE, CITY ATTORNEY

5-Year Strategic Plans

As part of the budget process, five year strategic plans are forecasted out for each of the four major funds.

Major Assumption Highlights

- * Revenues and expenses are evaluated at a line item level
- * Growth forecasts are conservative and based on historical trends
- * Known debt obligations and contractual expenses are projected out at actual amounts
- * Each fund's strategic plan results in a balanced budget by limiting the amount projected to be invested in capital projects
- * Ad valorem tax rate is forecasted to remain consistent, but with Ad valorem revenue continuing to increase due to historical property values increasing
- * Utility rates are projected to increase in line with the Consumer Price Index
- * Airport revenue is projected to increase due to the completion of the Airport Expansion project
- * Tourism revenues are growing at conservative rates based on historical trends
- * Supplies, Maintenance and Services line items are projected to increase with the Consumer Price Index
- * Personnel expenses are projected to remain consistent.

2022-2023 Adopted Budget

GENERAL FUND

5-Year Strategic Plan

REVENUES

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Ad Valorem Revenue					
Gross Taxable Value	2,342,292,564	2,412,561,000	2,484,937,000	2,559,485,000	2,636,269,000
Less: Frozen Value	(427,746,956)	(436,302,000)	(445,029,000)	(453,930,000)	(463,009,000)
Tax Base	1,914,545,608	1,976,259,000	2,039,908,000	2,105,555,000	2,173,260,000
Tax Rate	0.380000	0.380000	0.380000	0.380000	0.380000
Tax Levy	7,275,273	7,509,784	7,751,650	8,001,109	8,258,388
Collection Rate	99%	99%	99%	99%	99%
Ad Valorem Revenue	7,209,796	7,434,686	7,674,134	7,921,098	8,175,804
Add: Tax Ceiling Revenue	1,232,266	1,256,000	1,281,000	1,306,000	1,332,000
Less: I&S Expense	(4,939,732)	(4,945,598)	(4,695,057)	(4,542,983)	(4,541,736)
Ad Valorem Revenue for O&M	3,502,300	3,745,000	4,260,000	4,684,000	4,966,000
Operating Revenues					
Sales Tax	10,780,000	11,319,000	11,885,000	12,480,000	13,104,000
Other Taxes, Franchise Fees	2,617,900	2,672,000	2,728,000	2,786,000	2,845,000
Licenses & Permits	880,500	901,000	930,000	953,000	984,000
Municipal Court Revenue	229,100	235,000	242,000	249,000	256,000
Park Revenue	137,900	141,000	144,000	148,000	151,000
Interest Income	110,000	113,000	116,000	120,000	123,000
Other Revenue	164,500	167,000	169,000	172,000	175,000
Other Inter-Governmental Rev.	232,500	146,000	150,000	154,000	158,000
Internal Fund Transfers	1,383,000	1,397,000	1,412,000	1,428,000	1,443,000
Reserve Contribution	59,000	1,020,000	1,020,000	1,020,000	1,020,000
Operating Revenues	16,594,400	18,111,000	18,796,000	19,510,000	20,259,000
Total Revenue	20,096,700	21,856,000	23,056,000	24,194,000	25,225,000

Significant Assumptions

- Ad Valorem Revenue is projected to increase about 7% each year based on the historical average appraisal values growth
- Sales Tax projected at 3%, and most other revenues average increase at 3%
- O&M expenses are budgeted to increase an average of 3%
- General Fund's 2020 CO will fund street improvements for FY2023, but starting in FY2024 the City is budgeting to use operating Fund Balance

GENERAL FUND

5-Year Strategic Plan

EXPENDITURES

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Expenditures					
City Council	(190,300)	(194,000)	(198,000)	(201,000)	(204,000)
City Manager	(589,000)	(611,000)	(633,000)	(656,000)	(679,000)
City Secretary	(220,200)	(228,000)	(237,000)	(245,000)	(254,000)
Legal	(188,000)	(197,000)	(207,000)	(218,000)	(228,000)
Finance	(571,000)	(587,000)	(604,000)	(621,000)	(639,000)
Purchasing	(165,000)	(170,000)	(175,000)	(180,000)	(186,000)
Social Services	(120,000)	(120,000)	(120,000)	(120,000)	(120,000)
IT	(1,215,000)	(1,252,000)	(1,289,000)	(1,328,000)	(1,368,000)
Human Resources	(245,000)	(252,000)	(260,000)	(268,000)	(276,000)
Warehouse Operations	(141,000)	(155,000)	(159,000)	(164,000)	(168,000)
Communications	(242,000)	(250,000)	(257,000)	(265,000)	(273,000)
Building & Permits	(893,300)	(921,000)	(948,000)	(975,000)	(1,004,000)
Economic Development	(339,300)	(340,000)	(350,000)	(360,000)	(371,000)
Community Development	(608,000)	(627,000)	(645,000)	(665,000)	(685,000)
Clean Air Coalition	(68,000)	(70,000)	(73,000)	(75,000)	(77,000)
Municipal Court	(189,000)	(195,000)	(201,000)	(207,000)	(213,000)
Police	(6,770,000)	(6,922,000)	(7,053,000)	(7,186,000)	(7,320,000)
Fire	(643,000)	(654,000)	(668,000)	(681,000)	(696,000)
Street	(851,000)	(1,868,000)	(1,893,000)	(1,917,000)	(1,941,000)
Fleet Maintenance	(416,000)	(432,000)	(445,000)	(458,000)	(471,000)
Building Maintenance	(921,000)	(959,000)	(987,000)	(1,016,000)	(1,045,000)
Parks and Recreation	(2,144,000)	(2,229,000)	(2,271,000)	(2,314,000)	(2,358,000)
Cemetery	(57,200)	(59,000)	(61,000)	(63,000)	(65,000)
Non-Departmental	(982,000)	(933,000)	(947,000)	(961,000)	(975,000)
Transfer to Tourism Fund	(590,200)	(480,000)	(475,000)	(469,000)	(463,000)
Total Operating Expenses	(19,358,500)	(20,705,000)	(21,156,000)	(21,613,000)	(22,079,000)
Required Reserve	(198,200)	(219,000)	(231,000)	(242,000)	(253,000)
Capital	(540,000)	(932,000)	(1,669,000)	(2,339,000)	(2,893,000)
Total Capital Outlay	(540,000)	(932,000)	(1,669,000)	(2,339,000)	(2,893,000)
Budgeted O&M Expenditures	(20,096,700)	(21,856,000)	(23,056,000)	(24,194,000)	(25,225,000)
Budget Issue	-	-	-	-	-

REFERENCE

UTILITY FUND

5-Year Strategic Plan

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Revenues					
Electric Revenue	11,868,000	11,928,000	11,989,000	12,051,000	12,112,000
Water Revenue	8,635,000	8,964,000	9,322,000	9,693,000	10,080,000
Sewer Revenue	3,802,000	3,916,000	4,033,000	4,154,000	4,279,000
Interest Income	60,000	60,000	60,000	60,000	60,000
Other Revenue	477,000	481,000	485,000	490,000	494,000
Use of Fund Balance	786,000	500,000	500,000	500,000	500,000
Total Revenues	25,628,000	25,849,000	26,389,000	26,948,000	27,525,000
Expenditures					
Utility Administration	(490,100)	(501,000)	(513,000)	(526,000)	(539,000)
Meter Reading	(315,500)	(324,000)	(357,000)	(339,000)	(347,000)
Ground Water	(713,800)	(719,000)	(731,000)	(745,000)	(758,000)
Water Treatment	(2,772,200)	(2,828,000)	(2,885,000)	(2,942,000)	(3,001,000)
Electric Operations	(6,846,600)	(7,032,000)	(7,222,000)	(7,417,000)	(7,618,000)
Water Distribution	(778,600)	(797,000)	(815,000)	(833,000)	(852,000)
Wastewater Treatment	(1,649,800)	(2,074,000)	(2,183,000)	(2,230,000)	(2,264,000)
Wastewater Collection	(586,300)	(530,000)	(543,000)	(556,000)	(570,000)
Non-Departmental	(1,957,300)	(1,862,000)	(1,898,000)	(1,935,000)	(1,973,000)
Public Works	(843,700)	(862,000)	(884,000)	(905,000)	(928,000)
Debt	(6,304,119)	(6,301,325)	(6,560,081)	(6,712,563)	(6,710,024)
Interfund Transfers	(1,336,000)	(1,351,000)	(1,366,000)	(1,382,000)	(1,397,000)
Total Operating Expenses	(24,594,019)	(25,181,325)	(25,957,081)	(26,522,563)	(26,957,024)
Required Reserve	(247,981)	(259,675)	(263,919)	(270,437)	(275,976)
Capital					
Projected Capital Expenditures	(786,000)	(408,000)	(168,000)	(155,000)	(292,000)
Total Capital Outlay	(786,000)	(408,000)	(168,000)	(155,000)	(292,000)
Budgeted O&M Expenditures	(25,628,000)	(25,849,000)	(26,389,000)	(26,948,000)	(27,525,000)



Significant Assumptions

- Electric revenue estimated to increase an average of 0.5% each year due to only slight increases in consumption/connections
- Water and Sewer revenue budgeted to increase 4% mainly due to new connections and future CPI rate adjustments
- Use of Fund Balance is budgeted for FY2022-2023 to fund one-time major utility projects
- Large increase in Utility Fund debt in Fiscal Year 2022-2023 is due to payments on the new 2022 CO Bond



AIRPORT FUND 5-Year Strategic Plan

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Revenues					
Interest Income	5,000	5,000	5,000	5,000	5,000
Sale of Aviation Fuel	631,000	651,000	667,000	683,000	700,000
Hangar Rent	334,000	386,000	438,000	492,000	548,000
Other Revenue	33,000	33,000	34,000	36,000	37,000
Other Inter-Governmental Rev.	200,000	200,000	200,000	200,000	200,000
Transfer from General Fund	-	-	-	-	-
Total Revenues	1,203,000	1,275,000	1,344,000	1,416,000	1,490,000
Expenditures					
Budgeted O&M Expenditures	(984,000)	(1,228,000)	(1,243,000)	(1,260,000)	(1,276,000)
Transfer to General Fund	(47,000)	(47,000)	(47,000)	(47,000)	(47,000)
Total Expenditures	(1,031,000)	(1,275,000)	(1,290,000)	(1,307,000)	(1,323,000)
Capital					
Projected Capital Expenditures	(172,000)	-	(54,000)	(109,000)	(167,000)
Total Capital Outlay	(172,000)	-	(54,000)	(109,000)	(167,000)
Budget Issue	-	-	-	-	-

Significant Assumptions

- The runway project is supposed to be finished in 2022, so fuel revenue is projected to go up 8% in FY 2023.
- O&M Expenses increased in FY 2023 to include two quarterly lease payments for construction of new T-Hangars. Then again FY 2023-2024 will include all four quarterly payments. An increase in Hangar Rent is budgeted to start to in FY 2023-2024 as the newly completed hangars will become occupied.
- The Airport Fund's operations budget is balanced without a transfer from the General Fund, using only Airport revenues. Plus, airport operations continue to transfer to the General Fund for a portion of support services performed by the General Fund.



TOURISM FUND

5-Year Strategic Plan

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Revenues					
Hotel Occupancy Tax	950,000	978,000	1,007,000	1,038,000	1,069,000
Conference Center Revenue	303,000	310,000	318,000	326,000	334,000
Langdon Center Revenue	17,000	17,000	17,000	17,000	17,000
Opera House Revenue	45,000	45,000	45,000	45,000	45,000
Other Revenue	10,000	10,000	10,000	10,000	10,000
Transfer from General Fund	552,000	440,000	435,000	429,000	423,000
Total Operating Revenues	1,877,000	1,800,000	1,832,000	1,865,000	1,898,000
Expenditures					
Tourism	(1,021,000)	(1,028,000)	(1,046,000)	(1,064,000)	(1,082,000)
Conference Center	(684,000)	(706,000)	(720,000)	(735,000)	(750,000)
Langdon Center	(44,000)	(38,000)	(38,000)	(38,000)	(38,000)
Opera House	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)
Total Operating Expenditures	(1,777,000)	(1,800,000)	(1,832,000)	(1,865,000)	(1,898,000)
Capital					
Projected Capital Expenditures	(100,000)	-	-	-	-
Total Capital Outlay	(100,000)	-	-	-	-
Budget Issue	-	-	-	-	-

Significant Assumptions:

- Hotel Occupancy Tax is projected conservatively to increase only 3% each year
- O&M Expenses at the Lake Granbury Conference Center are budgeted to increase an average of 2% annually as revenue increases by the same increment
- No Operating Capital Expenditures are budgeted for the Tourism departments for the next 4 years after FY 2023





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BUDGET GLOSSARY

The Annual Budget contains specialized and technical terminology that is unique to the public finance and budgeting. To help the reader of the Annual Budget document to better understand these terms, a budget glossary has been included in the 2015-16 Annual Operating Budget.

ACCOUNT - A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

ACCOUNTING STANDARDS - The generally accepted accounting principles (GAAP) promulgated by the Governmental Accounting Standards Board (GASB), which guide the recording and reporting of financial information by state and local governments. The standards establish such guidelines as when transactions are recognized, the types and purposes of funds, and the content and organization of the annual financial report.

ACCOUNTING SYSTEM - Records and procedures which are used to classify, record, and report information on the financial status and operations of the entity.

ACCRUAL BASIS OF ACCOUNTING - A basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period.

ACTIVITY - A specific and distinguishable line of work performed by one or more organizational components of a governmental unit for the purpose of accomplishing a function for which the governmental unit is responsible. See also **FUNCTION**.

ADOPTED BUDGET - An annual spending plan that is adopted by the City Council.

AD VALOREM TAXES - Taxes levied on real property according to the property's valuation and the tax rate. See **PROPERTY TAXES**.

AIRPORT FUND - Fund used to account for the accumulation of resources for the municipal airport. All activities necessary to provide such services are accounted for in the fund.

AMENDED BUDGET - Includes the adopted budget for a fiscal year, plus any budget amendments or budget transfers.

APPRAISED VALUE (Assessed Valuation) - The value of real and/or personal property assigned by the assessor as a basis for the levying property taxes. (Property values are established by the Hood County Tax Appraisal District.)

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APPROPRIATION - A legal authorization granted by the legislative body to make expenditures and to incur obligations for specific purposes.

ASSETS - Resources owned or held by the City, which have a monetary value.

AUTHORIZED POSITIONS - Employee positions which are authorized in the adopted budget, to be filled during the year.

AUDIT - A comprehensive review of the manner in which the City's resources were actually utilized. The main purpose of an audit is to issue an opinion over the presentation of financial statements and to test the controls over the safekeeping of assets while making any recommendations for improvement where necessary. The City's annual audit is conducted by an independent auditor.

AVAILABLE (ASSIGNED) FUND BALANCE - This refers to the funds remaining from the prior year that are not committed for other purposes and can be allocated in the upcoming budget year.

BALANCED BUDGET - A budget with total expenditures not exceeding total revenues and monies available in the fund balance within an individual fund.

BASE POINT - A unit of measurement used in the valuation of fixed income securities equal to 1/100 of 1% of yield, e.g., "1/4" of 1 percent is equal to 25 basis points.

BASE BUDGET - Cost of continuing the existing levels of service in the current budget year.

BOND - A way of borrowing money long term for capital projects. A long-term IOU or promise to pay a specified sum of money (the face amount of the bond) on a specific date(s) (the bond maturity date) at a specified interest rate. The most common types of bonds are general obligation (G.O.) and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings and streets.

BONDED DEBT - That portion of indebtedness represented by outstanding bonds.

BOND ORDINANCE - An ordinance or resolution authorizing the sale of government bonds that specifies how revenues may be spent.

BOND REFINANCING - The pay-off and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

BUDGET - A plan of financial operation embodying an estimate of proposed expenditures and the estimated means of financing them over a fixed time period, usually a year. The approved budget is authorized by ordinance and thus specifies the legal spending limits for the fiscal year.

BUDGET AMENDMENT – The budget may be formally amended after it has been approved.

BUDGET CALENDAR - The schedule of key dates which the City follows in the preparation and adoption of the budget.

BUDGET CONTROL – The control or management of the organization in accordance with and approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

BUDGET DOCUMENT - The instrument used by the budget-making authority to present a comprehensive financial plan of operations to the City Council.

BUDGET MESSAGE - The opening section of the budget which provides the City Council and the public with a summary of the most important aspects of the budget, changes from previous years and views and recommendations of the City Manager.

BUDGET ORDINANCE - The official enactment, by the City Council, to legally authorize the City Staff to obligate and expend the resources of the City.

BUDGET YEAR - The fiscal year of the City which begins October 1 and ends September 30.

CAFR – see *Comprehensive Annual Financial Report*

CAPITAL ASSETS - Assets of a long-term character, which are intended to continue to be held or used. Examples of capital assets include items such as land, buildings, machinery, furniture and other equipment.

CAPITAL EXPENDITURES – Defined as the charges for the acquisition at the delivered price including transportation, costs of equipment, land, buildings, or improvements of land or buildings, fixtures, and other permanent improvements with a value in excess of \$5,000 and a useful life expectancy of greater than 1 year.

CAPITAL IMPROVEMENT PROGRAM (CIP) - A long-range plan for providing the capital outlays necessary to insure that adequate services are provided to the residents of the City. The plan includes improvements, or the acquisition of structural improvements, and major equipment purchases.

CAPITAL PROJECTS FUND - A fund created to account for financial resources to be used for the acquisition and/or the construction of major capital facilities or equipment.

CAPITALIZED INTEREST – A portion of the proceeds of a bond issue set aside, upon issuance of the bonds, to pay interest on the bonds for a specified period of time. Interest is commonly capitalized during the construction of a revenue-producing project.

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CASH BASIS OF ACCOUNTING - The basis of accounting in which transactions are recorded when cash is either received or disbursed for goods and services.

CASH FLOW – A sufficient amount of cash on hand to cover disbursement or payments that are coming due. Part of the duties of the finance director is to ensure sufficient cash is on hand or available in short term investments to meet expected disbursements.

CASH MANAGEMENT - The proper management of the cash necessary to pay for government services while investing temporary, idle, excess cash in order to earn interest revenue.

CERTIFICATE OF DEPOSIT – A deposit with a financial institution for a specified period that earns a specified interest rate.

CERTIFICATES OF OBLIGATION (CO's) - Bonds that finance a variety of public improvement projects which can be backed by general revenues, backed by a specific revenue stream, or a combination of both. Certificates of obligation will be used to fund capital assets where bond issues are not warranted as a result of the cost of the asset(s) to be funded through the instrument. This type of bond generally does not require voter approval.

CHANGE ORDERS – A change in the design or specification of an already approved capital project that often creates a need for an increased expense.

CHART OF ACCOUNTS – A way of recording revenues and expenditures that includes all transactions and that fits the organizational structure. A chart of accounts assigns a unique number to each type of transaction and to each budgetary unit in the organization.

CIP – see *Capital Improvement Program*

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) – This report summarizes financial data for the previous fiscal year in a standardized format.

CITY CHARTER - The document that establishes the City as an incorporated political subdivision (municipal government) in accordance with the statutes of the State of Texas.

CONTIGENCY - A budgetary reserve set aside for emergencies or unforeseen expenditures.

CURRENT TAXES - Taxes that are due within one year.

DEBT LIMIT – The maximum amount of debt which an issuer of municipal securities is permitted to incur under constitutional, statutory or charter provisions.

DEBT RATIO – Comparative statistics showing the relationship between the issuer’s total debt service obligation and the net operating income.

DEBT SERVICE FUND - The fund used to account for accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs other than debt serviced by Proprietary Fund Types. The revenue source is principally ad valorem taxes levied by the City.

DEFICIT - The excess of expenditures over revenues during an accounting period.

DELINQUENT TAXES - Real or personal property taxes that remain unpaid on or after February 1st of each year upon which penalties and interest are assessed.

DEPARTMENT - A major administrative organizational unit of the City, which indicates overall management responsibility of one or more activities.

DEPRECIATION - The process of estimating and recording the expired useful life of a fixed asset which is used to distribute its cost over its revenue producing years.

EFFECTIVE INTEREST RATE- When compared to the same property, the tax rate which produces the same effect in terms of the total amount of taxes as compared to the prior year.

ENCUMBRANCE - The commitment of appropriate funds to purchase an item or service. To encumber funds means to set aside or commit funds for specified future expenditure.

ENTERPRISE FUND - A fund established to finance and account for operations
(1) that are financed and operated in a manner similar to private business enterprises- where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or
(2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

EXPENDITURE - Funds spent in accordance with the budgeted appropriations on assets or goods and services obtained.

EXPENSES - A decrease in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

FIDUCIARY FUND – These funds account for resources that governments hold in trust for individuals or other governments.



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FINANCIAL REPORT – see *Comprehensive Annual Financial Report*

FISCAL YEAR - A 12-month period to which the annual operating budget applies. (The City of Granbury has established October 1 through September 30 as its fiscal year.)

FIXED ASSETS – see *Capital Assets*

FRANCHISE FEE - A fee paid by public service businesses for the use of City streets, alleys and property in providing their services to the citizens of the City. Services requiring franchises include electricity, telephone, natural gas, cable television, sanitation, taxicab, water and wastewater.

FULL FAITH AND CREDIT - A pledge of the general taxing power of the City to repay debt obligations (the term typically used in reference to bonds.)

FULL TIME EQUIVALENT (FTE) - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year, or full value of one full-time position.

FUNCTION - A group of related activities aimed at accomplishing a major service for which the City is responsible. For example, public safety is a function.

FUND - An accounting entity with a self-balancing set of accounts that record financial transactions for specific activities or government functions.

FUND BALANCE - The difference between a fund's assets and its liabilities. Portion of the fund balance may be reserved for various purposes such as contingencies or encumbrances at the end of the fiscal year.

FUNDING SOURCE - Identifies the source of revenue to fund both the operating and capital appropriations.

GAAP – see *Generally Accepted Accounting Principles*

GASB – see *Governmental Accounting Standard Board*

GASB STATEMENT 34 - This Statement establishes financial reporting standards for state and local governments, including states, cities, towns, villages, and special-purpose governments such as school districts and public utilities.

GENERAL FUND - The general operating fund of the City and accounts for the ordinary operations of the City that are financed from taxes and other general revenues. It is used to

account for all financial resources except those required to be accounted for in another fund. Major functions financed by the General Fund include: Administration, Financial Services, Public Safety, Community Development, Public Works and Streets, and Parks and Recreation.

GENERAL LEDGER - A listing of various accounts, which are necessary to reflect the financial position of a fund.

GENERAL OBLIGATION (GO) BONDS - Bonds that finance a variety of public improvement projects, backed by the full faith, credit and taxing power of the City. Such bonds constitute debts of the issuer and normally require approval by election prior to issuance.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - The uniform minimum standards and guidelines for financial accounting and reporting. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

GFOA – see *Governmental Finance Officers Association*.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) - The authoritative accounting and financial reporting standard-setting body for governmental entities.

GOVERNMENTAL FINANCE OFFICER ASSOCIATION – Professional organization primarily of state and local government finance officers.

GOVERNMENTAL FUNDS – Funds that record the types of activities that are tax-supported and not designed to be self-supporting. Examples include General, Special Revenue, Debt Service, and Capital Projects funds.

GRANT - Contributions of assets by one government unit or other organization to another. Grants are usually to be used or expended for specific purposes.

HOME RULE – A limited grant of discretion from state governments to local governments, concerning either the organization of functions or the raising of revenue. Without home rule, local governments are restricted to whatever functions, organization, and revenue sources are specified by the state government, and are bound by whatever limits in revenue or borrowing that state requires.

HOOD COUNTY APPRAISAL DISTRICT - An entity established by the State of Texas to insure uniform property appraisals for all taxing entities in Hood County.

HOTEL OCCUPANCY TAX (HOT)- Hotel occupancy tax is imposed on the rental of a room or space in a hotel costing \$15 or more each day. The tax applies not only to hotels and motels, but also to bed and breakfasts, condominiums, apartments and houses. Local hotel taxes apply to sleeping rooms costing \$2 or more each day.

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IMPACT FEES - Fees assessed to developers to help defray a portion of the costs that naturally result from increased development. By Texas law, these fees must be used for capital acquisition or debt service relating to capital projects.

INDIRECT COST – A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

INFRASTRUCTURE - Roads, bridges, curbs and gutters, street, sidewalks, drainage systems, lighting systems, water lines, wastewater lines and other improvements that are installed for the common good.

INTEREST – Compensation for the use of borrowed money, generally expressed as an annual percentage of the principal amount.

INTEREST RATE – The annual percentage of principal payable for the use of borrowed money.

INTRAFUND TRANSFERS - The movement of money from one fund to another in a governmental unit for specific purposes: i.e., debt service, reimbursement for services.

INTERGOVERNMENTAL REVENUE - Funds received from federal, state and other local government sources in the form of grants, shared revenues and payments in lieu of taxes.

INVESTMENTS - Securities purchased and held for the production of income in the form of interest, dividends, rentals or base payments.

INVOICE - A bill requesting payment for goods or services by a vendor or other governmental unit.

ISSUANCE – Authorization, sale, and delivery of a new issue of municipal securities.

LETTER OF CREDIT (LOC) – An agreement, usually with a commercial bank, to honor demands for payment upon compliance with conditions established in the agreement.

LEVY - To impose taxes, special assessments, or service charges for the support of City activities.

LIABILITIES - Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

LINE-ITEM BUDGET - A budget prepared along departmental lines that focus on what is to be bought.

LIQUIDITY – Usually refers to the ability to convert assets (such as investments) into cash.

LONG-TERM DEBT – Debt with a maturity of more than one year after the date of issuance.

MAJOR FUND – Funds whose revenues, expenditures, assets, or liabilities are at least 10 percent of corresponding total for all governmental and enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

MARKET VALUE – Valuing the inventory of held securities at its current market value, as opposed to book value.

MODIFIED ACCRUAL ACCOUNTING - A basis of accounting in which expenditures are accrued, but revenues are accounted for on a cash basis. This accounting technique is combination of cash and accrual accounting since expenditures are immediately incurred as a liability, while revenues are not recorded until they are actually received.

NET ASSETS – In the proprietary and fiduciary funds this is the difference between assets and liabilities.

OBJECT OF EXPENDITURE - An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

OBJECTIVE - Desired output oriented accomplishments, which can be measured and achieved within a given time frame.

ORGANIZATIONAL CHART - A graphic presentation, by function of programs and services provided to clients in the Capital Program.

OPERATING BUDGET - Operating budgets serve many purposes within a governmental entity, but they have two primary purposes:

- (1) to plan the services that are going to be offered during the coming year and set priorities;
- (2) to conform with legal requirements to ensure that expenditures do not exceed those appropriated. Operating budgets are also called Annual Budgets. See **BUDGET**.

ORDINANCE - A formal legislative enactment by the governing board of a municipality.

PAY-AS-YOU-GO BASIS - A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

PAY-AS-YOU-USE – Incurring debt to pay for capital outlays rather than paying out of current revenues.

PER CAPITA DEBT – The amount of an issuer’s debt divided by population, which is used as an indication of the issuer’s credit position by reference to the proportionate debt borne per resident.

PERFORMANCE MEASURE - Data collected to determine how effective or efficient a program is in achieving its objectives.

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PERMANENT FUNDS – A category of governmental funds, established by GASBS 34, used to report on funds whose outflow is legally restricted to the earnings, not principal, from the fund for purposes that benefit the government or its citizens.

PERSONNEL COSTS - Costs related to compensating employees including salaries, wages, insurance, payroll taxes and retirement contributions.

PROPERTY TAX - Ad valorem tax levied on both real and personal property according to the property's valuation and the tax rate.

PROPRIETARY FUNDS – Funds that record activities for which user fees are charged and the intent of the governing body is to recover the costs of the activity. Examples include the Utility and Airport funds.

PUBLIC HEARINGS - Meetings that provide citizens an opportunity to voice their views on the merits of the City's proposals and services.

PURCHASE ORDERS – An agreement drawn up to buy goods and services from a specific vendor with a promise to pay when delivered.

RATING – The credit worthiness of a city as evaluated by independent agencies.

REAL ESTATE TAXES - The revenues from current taxes, delinquent taxes, penalties, and interest on delinquent taxes. These taxes are levied on real property according to the property's assessed value and tax rate.

REAL PROPERTY - Property classified by the State Property Tax Board including residential single and multi-family, vacant lots, acreage, farm and ranch improvements, commercial and industrial, and oil, gas and other mineral reserves.

REFUNDING BONDS - Bonds issued to retire bonds already outstanding. The refunding bonds may be sold for cash and outstanding bonds redeemed in cash, or the refunding bonds may be exchanged with holders of outstanding bonds.

REPLACEMENT COST – The cost as of certain date of a property which can render similar service (but which need not be of the same structural form) as the property to be replaced.

REQUEST FOR BID (RFB) - A formal document used to invite vendors to submit pricing in response to a clearly defined set of requirements.

REQUEST FOR PROPOSAL (RFP) - An official request for proposals to be submitted to the County to perform specified services.

RESERVES - An account used to indicate that a portion of a fund balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

RESOLUTION - A special or temporary order of the City; an order of the City requiring less legal formality than an ordinance.

RETAINED EARNINGS - The equity account reflecting the accumulated earnings of the Proprietary Funds.

REVENUE - Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, shared revenues and interest income.

REVENUE BONDS - Legal debt instruments which finance public projects for such services as water or sewer. Bonds whose principal and interest are payable exclusively from a revenue enterprise or project, pledged as the funding source before issuance.

SERVICES - Operational expenses related to professional or technical services and other outside organizations.

SPECIAL ASSESMENT - Charges imposed against property because that property receives a special benefit by virtue of some public improvement, separate and apart from the general benefit accruing to the public at large.

SPECIAL REVENUE FUND - Funds used to account for the accumulation and distribution of specific resources that are legally restricted to expenditure for specified purposes. The Tourism Fund accounts for the tax revenues received from local hotels and bed and breakfasts and for expenditures made within guidelines of the Texas Hotel Occupancy Tax Act.

SUPERVISORY CONTROL AND DATA ACQUISITION (SCADA) - Electronic monitoring of water pump stations, sewer lift stations and pumps and motors at wastewater treatment plant.

SURFACE AREA WATER TREATMENT SYSTEM (SWATS) - Water treatment plant owned by Brazos River Authority (BRA) that, by contract, produces potable water for the City of Granbury. The City of Granbury is a participant in receiving treated water from this plant along with Johnson County Special Utility District, Johnson County Fresh Water Supply District, City of Keene and Acton Municipal Utility District.

SURPLUS - The excess of the assets of a fund over its liabilities; or if the fund has other resources and obligations; the excess of resources over the obligations. The term should not be used without a properly descriptive adjective unless its meaning is apparent from the context. See also Fund Balance.

TAX BASE - The total value of all real, personal and mineral property in the City as of January 1st of each year, as certified by the Hood County Appraisal District. The tax base represents net value after all exemptions.

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TAX EXPENDITURES – Abatements, partial of full exemptions, tax credits, deductions or other foregone tax revenues.

TAX LEVY - The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

TAX LEVY ORDINANCE - An ordinance by means of which taxes are levied.

TAX RATE - The amount of tax stated in terms of a unit of the tax base; for example, 44 cents per \$100 of assessed valuation of taxable property.

TAX ROLL - The official list showing the amount of taxes levied against each taxpayer or property.

TRANSFERS IN/OUT - Amounts transferred from one fund to another to assist in financing the services or programs for the recipient fund.

TRUST FUNDS – A fund set up to receive money that the city holds on behalf of other governments (taxes collected for another government) or persons. The governmental unit is holding money that does not belong to it, and over which it exercises minimal if any discretion.

USER CHARGES - The payment of a fee for a direct receipt of a public service by the party benefiting from the service.

UNENCUMBERED FUND BALANCE - For budget purposes, the unencumbered fund balance is the amount of unassigned fund balance of a fund available for allocation.

UNRESERVED FUND BALANCE - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

UTILITY FUND - This fund accounts for water, sewer and electric services for the residents of the City. All activities necessary to provide such services are accounted for in the fund, including administration, operation, and maintenance, financing and related debt service, and billing and collection.

WORKING CAPITAL - For enterprise funds, the excess of current assets over current liabilities. Working capital of a fund is important because budgeted expenditures of the fund must be provided for from cash receipts during the year supplemented by working capital carried over from prior years, if any.

BUDGET ACRONYMS

The Annual Budget contains specialized and technical acronyms that may be unique to the City of Granbury. To help the reader of the document to better understand these acronyms, a list has been included with the Annual Budget.

BRA – Brazos River Authority

CO - Certificates of Obligation

CVB – Convention and Visitors Bureau

FBO - Fixed Base Operator

GA - General Aviation

GHP - Granbury Historic Properties

GISD – Granbury Independent School District

GO – General Obligation

HOT - Hotel Occupancy Tax

I&S - Interest & Sinking

NCTCOG - North Central Texas Council of Governments

NPE- Non-Primary Airport Entitlement

RAMP– Routine Aircraft Maintenance Program

SWATS – Surface Water and Treatment System

SSO - Sanitary Sewer Overflow

TCEQ - Texas Commission on Environmental Quality

TxDOT – Texas Department of Transportation