CONROE BY THE NUMBERS

FYE September 30, 2017 Popular Annual Financial Report & City Update

City of Conroe
Est. 1904
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Welcome

On behalf of our elected officials and dedicated city employees, I am pleased to present to you the City of Conroe by the Numbers FY 2017 Popular Annual Financial Report & City Update. The City of Conroe has experienced many positive accomplishments during the past year including being named the fastest growing city in the nation by the U.S. Census Bureau as well as the completion of a state of the art firefighter training facility. The Annual Report is our opportunity to highlight those achievements and successes. Through the Council’s strategic direction, and our staff’s steadfast dedication to excellence, we have again exceeded expectations.

Thanks to the City Council’s leadership and the determination of our employees, the City’s financial standing is exceptional and businesses and developments continue to move to Conroe, bringing more job opportunities for its citizens. The City continues to move forward with more investments in infrastructure, including our streets and water and sewer systems, as well as parks, community centers, new restaurants, retail shops, residential projects and commercial buildings. All of these will continue to propel Conroe in a positive direction in the future.

The City of Conroe also remains committed to supporting the arts, culture, public health and public transportation. Our many local artists, musicians, events and venues continue to make us a cultural gem. The many successful community events, performances, outdoor activities and Lake Conroe make our City a great destination for tourists.

In that spirit, we invite you to come see us at City Hall or visit the City of Conroe website (www.cityofconroe.org) and let us know how we may serve you.

Sincerely,

Paul Virgadamo, Jr.
City Administrator
MAYOR AND CITY COUNCIL MEMBERS

Toby Powell
Mayor

Duane M. Ham
Councilman Position 1

Seth M. Gibson
Councilman Position 2

Duke Coon
Councilman Position 3

Guy Martin
Councilman Position 4

Gil Snider
Councilman Position 5
Administrative Department: 936-522-3001
City Secretary: 936-522-3010
Community Development: 936-522-3600
Conroe Convention & Visitors Bureau: 936-522-3500
Greater Conroe Economic Development Council: 936-538-7118
Finance: 936-522-3040
Fire Department: 936-522-3080
Human Resources: 936-522-3150
Legal Department: 936-522-3030
Municipal Court: 936-522-3380
Parks & Recreation:
Administration Office: 936-522-3842
C.K. Ray Recreation Center: 936-522-3900
Conroe Aquatic Center: 936-522-3930
Oscar Johnson, Jr. Community Center: 936-522-3960
Police Department: 936-522-3200
Public Works: 936-522-3885
4 Buses

79 Bus Stops

$362,986 In Recovered Grant Reimbursement for Operating Expenses

$349,689 In Capital Reimbursements Recovered

30,354 Trips Provided to Transit Riders

85,373 Total Revenue Miles

2 ADA Paratransit Service Van
Conroe is a delightful blend of nature, history, the arts and recreation nestled in the beautiful Piney Woods of east Texas. With so many places to see and so many things to do, you’ll find that the hardest part is deciding which activity to do first.

- 22 Parks are at your service in Conroe
- 6.6 Miles of Trails in Conroe’s Parks
- 390 Acres of Parkland Maintained
- 76,068 Membership scans at the C.K. Ray Recreation Center
- 48,470 Summer Attendance at the Conroe Aquatic Center
- 470 Children per day average attending after school programs
- 18 Park Pavilions
- 24 Playgrounds
- 4 Indoor Community Centers
- 13 Baseball/Softball Diamonds
- 12 Soccer/Football Fields
- 32,600 Hours of Permitted Athletic Field Usage
- 5,406 Hours Permitted for Pavilions and Special Use Facilities
- 48,000 PLAYbooks Distributed
- 7,500 Attended Conroe Christmas Celebration & Tree Lighting
ADVENTURE AWAITS
conroe, tx

Conroe is bordered by 22,000-acre Lake Conroe, Sam Houston National Forest, and W. Goodrich Jones State Forest making for a veritable Utopia for the outdoor lover in us all.

Adventure awaits you!

30,000 people attended the Catfish Festival
$122,500 was awarded in Arts Grants
41,338 CVB Brochure’s given out

www.VisitConroe.com
The Conroe Police Department is authorized 142 sworn officers, 43 civilian employees, and receives assistance from numerous civilian volunteers. All are committed men and women dedicated to creating a safer environment and providing quality service to the 82,000 plus citizens of Conroe and the thousands of people that visit our city daily.

4:50 Ave Response Time
91,420 Calls for service
12,746 Offense Reports
2,517 Cases Assigned
2,205 Cases Closed
465 Crime Scenes Processed
4,890 Arrests
2,623 Motor Vehicle Accidents
23,534 Traffic Stops
10,278 Citations
Fire Department

9,350 Total Calls for Service

274 Total Fires

30 Fires Investigated

12,517 Children/Adults Reached Through Public Education

2 ISO Rating is the City’s Fire Classification on a Scale of 1 to 10 with 1 Being the Highest Rating

“My loyalty to this community and my crew is beyond reproach. I humbly serve as a Guardian to my community always ready to respond to those who are unable to help themselves.”

- The Firefighter's Creed
Engineering

**Development Coordination**
126 Pre-Development Meetings Held
184 Platting Items.
325 Sets of Plans Reviewed
114 New developments
81 Requests for Certificates of Compliance Processed
17 Utility Availability Letters Created
15 FEMA Floodplain Maps Created for Citizens
23 TXDOT UIR Permits Processed
35 Streetlight Installation Requests Processed

**Development Inspections**
238 Total Project Count at Present
112 Public Projects
106 Commercial Projects
20 Private Projects
938 Driveway Permits –(avg. 3 inspections per driveway)
1508 Site Inspections Per Month
72 Total Projects Completed

**Design Consultant Numbers**
11 In-house Design Projects
38 Consultants/contracts
135 Payments Processed
5 Contract Adjustments Processed
32 Design Meetings Attended
15 Property Acquisition Processed
14 Contracts Prepared

**Construction Numbers**
15 Projects Bid for Construction ($31,146,349)
33 Projects under construction ($49,737,244)
225 Submittals Reviewed & Processed
22 Change Orders Reviewed & Processed
100 RFI Reviewed & Processed
74 Payments Reviewed & Processed ($12,871,827)
14 Construction Projects Finalized ($14,309,681)
Public Works

857 New Water Meter Connections - Utility Billing

124 Water Taps
10 Large Meter Repairs (2” and larger)
721 Water Leaks Repaired
1,050 Water Samples Taken
709 Water Lines Flushed
121 Fire Hydrants Received Maintenance

34 Sewer Taps

18,345 Water Customers - Utility Billing
300,000 Feet of Sewer Main Cleaned
433 Acres of Right-of-Way Mowed
18 Miles of Drainage Ditches Cleaned
825 Traffic Signal Repaired
14,300 Tasks Issued
900 Utility Cuts Repaired
3.7 Billion Gallons of Water Produced
2,500 Potholes Repaired
16,660 Sewer Customers - Utility Billing
Our mission is to build a City where Citizens can live, work, and relax in a safe and harmonious environment today and for generations to come.

**Building Department:**
- 27,674 Total Building Inspections Conducted
- 12,414 Total Permits Issued
- 1,082 New Residential Permits
- 370 Commercial Building Permits

**Planning & Annexation Division:**
- 72.0 Total Square Miles in the City
- 82,275 Total Population
- 484,537 Total Acres Annexed into the City
- 616 Total Population Annexed into the City
- 329.5 Total Sq. Miles in Conroe’s Extra-territorial Jurisdiction (ETJ)
- 6 New Subdivisions

**Code Enforcement Division:**
- 4,255 Total Complaints Reported
- 10,506 Total Number of Code Violations
- 9,120 Total Number of Notices
- 466 Total Number of Citations Issued

**Community Development Block Grant:**
- $577,772 Total Amount of Federal Funding Received
- 9 Total Number of Houses Built
- $10,989 Total Cost of Community Clean-Up Project
- 25,932 Tons of Trash and Debris Removed
Economic Development

The mission of the economic development division is to enhance the strength and stability of the greater Conroe economy through the support of existing industry and the attraction of manufacturing and service sector business (basic industries) which bring new capital and employment opportunities into the community.

1,045 Acres in Conroe Park North Industrial Park
3,645 Businesses Located in Conroe
48,576 Employees in Conroe
3,200 Expected Future Student Capacity at Lone Star College – Conroe Center
$55,062 Median Yearly Household Income for Workers in Conroe
39,756 Labor Force in the City of Conroe
3.72% Job Growth Rate Since 2014
1,346 Acres Encompassed by the Conroe-North Houston Regional Airport
248 Acres in the Deison Technology Park
82,275 Conroe Population
# Financial Report

## Statement of Net Position
(Accrual Basis of Accounting)

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current Assets</strong></td>
<td>$119,801,722</td>
<td>$96,172,579</td>
</tr>
<tr>
<td><strong>Capital Assets, Net</strong></td>
<td>393,460,129</td>
<td>383,233,818</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td><strong>513,261,851</strong></td>
<td><strong>479,406,397</strong></td>
</tr>
<tr>
<td><strong>Deferred Outflows of Resources</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Current Liabilities</strong></td>
<td>12,098,918</td>
<td>18,586,547</td>
</tr>
<tr>
<td><strong>Long Term Liabilities</strong></td>
<td>337,368,429</td>
<td>302,295,245</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td><strong>349,467,347</strong></td>
<td><strong>320,881,792</strong></td>
</tr>
<tr>
<td><strong>Deferred Inflows of Resources</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Net Position:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Net Investment in Capital Assets</strong></td>
<td>156,595,096</td>
<td>164,156,199</td>
</tr>
<tr>
<td><strong>Restricted</strong></td>
<td>17,165,330</td>
<td>20,888,804</td>
</tr>
<tr>
<td><strong>Unrestricted</strong></td>
<td>1,574,644</td>
<td>(13,922,771)</td>
</tr>
<tr>
<td><strong>Total Net Position</strong></td>
<td><strong>$175,335,070</strong></td>
<td><strong>$171,122,232</strong></td>
</tr>
</tbody>
</table>

*Fiduciary funds are excluded. Readers of the Financial Position Statement and the Financial Activity Statement should keep in mind that these statements are presented on a non-GAAP basis. Non-GAAP means that the statements do not comply with generally accepted accounting principles. The statements include summarizations and combinations of accounting data that would not be allowed by GAAP.*
The Finance and Administration Department provides leadership and support for the resolution of all financial matters of the City.

### Statement of Activities
(Accrual Basis of Accounting)

<table>
<thead>
<tr>
<th>Program Revenues</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charges for Services</td>
<td>$42,723,557</td>
<td>$42,227,412</td>
</tr>
<tr>
<td>Operating Grants and Contributions</td>
<td>4,848,898</td>
<td>4,174,614</td>
</tr>
<tr>
<td>Capital Grants and Contributions</td>
<td>2,018,115</td>
<td>286,533</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>General Revenues</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Taxes</td>
<td>30,262,334</td>
<td>26,473,354</td>
</tr>
<tr>
<td>In Lieu of Taxes</td>
<td>776,838</td>
<td>682,266</td>
</tr>
<tr>
<td>Gross Receipts Tax</td>
<td>6,323,185</td>
<td>6,205,833</td>
</tr>
<tr>
<td>Sales and Other Taxes</td>
<td>32,151,158</td>
<td>31,280,147</td>
</tr>
<tr>
<td>Hotel Occupancy Taxes</td>
<td>1,163,561</td>
<td>1,220,471</td>
</tr>
<tr>
<td>Mixed Beverage Taxes</td>
<td>288,852</td>
<td>298,859</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>3,209,505</td>
<td>3,753,359</td>
</tr>
<tr>
<td>Donations</td>
<td>51,750</td>
<td>47,035</td>
</tr>
<tr>
<td>Grants and Contributions Not Restricted to Specific Programs</td>
<td>1,611,619</td>
<td>6,023,615</td>
</tr>
<tr>
<td>Investment Earnings</td>
<td>718,372</td>
<td>400,293</td>
</tr>
<tr>
<td>Net Change in Fair Value of Investments</td>
<td>(126,645)</td>
<td>4,794</td>
</tr>
</tbody>
</table>

**Total Revenues**

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$126,021,099</td>
<td>$123,078,585</td>
</tr>
</tbody>
</table>

### Expenses by Function/Program

**Governmenal Activities**

<table>
<thead>
<tr>
<th>Government</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Government</td>
<td>$16,691,463</td>
<td>$18,032,626</td>
</tr>
<tr>
<td>Finance</td>
<td>2,154,266</td>
<td>2,092,724</td>
</tr>
<tr>
<td>Public Safety</td>
<td>41,127,109</td>
<td>38,529,641</td>
</tr>
<tr>
<td>Community Development</td>
<td>2,035,327</td>
<td>-</td>
</tr>
<tr>
<td>Parks</td>
<td>8,353,387</td>
<td>8,248,715</td>
</tr>
<tr>
<td>Public Works</td>
<td>13,578,466</td>
<td>14,263,646</td>
</tr>
<tr>
<td>Debt Service: Interest and Fiscal Charges</td>
<td>4,953,104</td>
<td>4,603,547</td>
</tr>
</tbody>
</table>

### Business-Type Activities

<table>
<thead>
<tr>
<th>Activity</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Water and Sewer</td>
<td>32,915,139</td>
<td>30,902,787</td>
</tr>
<tr>
<td>Fleet Services</td>
<td>-</td>
<td>1,690,402</td>
</tr>
</tbody>
</table>

**Total Expenses**

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$121,808,261</td>
<td>$118,364,088</td>
</tr>
</tbody>
</table>

**Change in Net Position**

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$4,212,838</td>
<td>$4,714,497</td>
</tr>
</tbody>
</table>
Glossary of Financial Terms

Accrual Basis of Accounting is a method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of the related cash flows.

Current Assets are available or can be made readily available to finance current operations or to pay current liabilities. Current assets include those which will be used up or converted into cash within one year. Some examples are cash, investments, taxes receivable, prepaid items, and inventories.

Capital Assets include land, improvements to land, easements, construction in progress, buildings, building improvements, vehicles, machinery, equipment, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

Deferred Outflows of Resources represent a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense) until then. Deferred outflows consist of deferred charges on debt refundings, pension contributions after the measurement date, and pension activity. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. The amount is deferred and amortized over the shorter of the life of the refunded (old) debt or refunding (new) debt. The pension contributions after the measurement date are deferred and recognized in the following fiscal year. The pension activity is amortized over a 30 year period.

Current Liabilities are expected to be paid to vendors or employees from current financial resources within one year. Also included are unearned revenue and accrued interest.

Long Term Liabilities are liabilities with a future benefit over one year, including bonds, capital leases, notes payable, health claims liability, Other Post-Employment Benefits ("OPEB"), net pension liability, severance payable, and compensated absences.

Deferred Inflows of Resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Deferred inflows consist of pension activities related to the difference in expected and actual pension expense.

Net Investment in Capital Assets represents the City’s investment in its capital assets less accumulated depreciation and any outstanding debt due to the acquisition, construction, or improvement of capital assets.

Restricted Net Position is restricted by constraints imposed from outside the City.

Unrestricted Net Position represents the portion available to meet the ongoing obligations of the City.
Program Revenues and Expenses - Governmental Activities

Revenues

Program revenues are derived from the program itself and reduce the cost of the function to the City. Total program revenues were $49,590,570 or 40% of total revenues, which increased $2,902,011 compared to the prior year. The largest portion of program revenues is Charges for Services of $42,723,557, which is 34% of total revenues. Of that amount, $7,697,686 is from governmental activities, which includes fees collected by Municipal Court, Police, Parks, and Public Works departments. The business-type Charges for Services of $35,025,871 are derived from water and sewer charges. The other portions of program revenues are Operating Grants and Contributions of $4,848,898 (4%) and Capital Grants and Contributions of $2,018,115 (2%).
General revenues are revenues that cannot be assigned to a specific function. They consist of Sales and Other Taxes of $32,151,158, one of the largest revenue sources for governmental activities and 25% of total revenues. Property Taxes of $30,262,334 or 24% of total revenues, which is a $3.8M increase from prior year Property Taxes of $26,473,354. Also, Gross Receipts Taxes of $6,323,185 (5%), Grants and Contributions Not Restricted to Specific Programs of $1,611,619 (1%), Miscellaneous revenues of $3,209,505 (2%), Hotel Occupancy Taxes of $1,163,561 (1%), In Lieu of Taxes of $776,838 (1%), and Investment Earnings of $718,372 (1%). The remaining revenue categories are all less than 1% of total revenues: Mixed Beverage Taxes of $288,852, Donations of $51,750, and Net Change in Fair Value of Investments of ($126,645).
Expenses

General Government expenses include the costs of Administration, Legal, Municipal Courts, Warehouse/Purchasing, Information Technology, and Human Resources. This function expenses were $16,691,463 or 14% of total expenses. This is a decrease of $1,341,163 from the prior fiscal year which is due to a reclassification of expenditure categories at the fund level to better identify the programmatic function of the expenditures.

Finance expenses include the costs of administering the City’s business through tax administration, bill paying, investing funds, auditing, and adopting a budget. This function had expenses of $2,154,266 or 2%.

Public Safety expenses are the cost for administering assistance through the Police Department and the Fire Department. Total expenses for this function were $41,127,109 or 34% of total expenses. The expenses can be primarily attributed to salaries and vehicle maintenance.

Parks expenses are the costs of maintaining the City’s parks and recreation areas, including the Recreation Center, the Aquatic Center, and the numerous athletic fields. Parks expenses were $8,353,387 or 7%.

Public Works expenses are for drainage maintenance, street maintenance, signal maintenance, and engineering. The Public Works function had expenses of $13,578,466 or 11% of total expenses. In prior years, Community Development was part of the Public Works category, but it was broken out in the current year. Community Development had expenses of $2,035,327 or 1%.

Interest and Fiscal Charges are primarily related to the issuance and repayment of City bonds. Current year expenses were $4,953,104 or 4%.

Water and Sewer expenses are the costs related to providing water and sewer services to the general public on a continuing basis. The business-type activities function expenses were $32,915,139 or 27% of total expenses.
The City of Conroe Statement of Net Position presents the financial condition of the City at a specific point in time (in this case as of the end of the City’s fiscal years, September 30, 2017 and September 30, 2016).

The financial information in the City of Conroe’s Statement of Net Position and Statement of Activities is derived from information presented in the City of Conroe’s Comprehensive Annual Financial Report (‘CAFR”) for 2017. The CAFR is lengthy and somewhat complex. However, it is available on the City’s webpage, which can be accessed at www.CityofConroe.org/FinancialTransparency. The condensed statements presented herein do not include the detail presented in the CAFR including footnotes required for full disclosure. In addition, the statements do not include information related to the City’s discrete component units (separate legal entities whose financial information is provided in the CAFR separately from the City’s financial information).
The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the City of Conroe for its annual budget for the fiscal year beginning October 1, 2016.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for outstanding achievement to the City of Conroe for its Popular Annual Financial Report (PAFR) for the fiscal year ended September 30, 2016.

The PAFR is specifically designed to make information extracted from the comprehensive annual financial report to be readily accessible and easily understandable to the general public and other interested parties without a background in public finance.

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Certificate of Achievement for Excellence in Financial Reporting to the City of Conroe for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2016.

The CAFR is specifically designed to make information readily accessible and easily understandable to the general public and other interested parties without a background in public finance in the spirit of transparency and full disclosure.
<table>
<thead>
<tr>
<th>Top Ten Area Employers</th>
<th>Top Ten Taxpayers</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>01</strong> Conroe Independent School District 7,310 Employees</td>
<td><strong>01</strong> McKesson Corporation $114,631,703</td>
</tr>
<tr>
<td><strong>02</strong> Montgomery County 2,211 Employees</td>
<td><strong>02</strong> Ball Metal Container Corporation $87,566,965</td>
</tr>
<tr>
<td><strong>03</strong> Conroe Regional Medical Center 1,226 Employees</td>
<td><strong>03</strong> Conroe Hospital Corporation $76,265,980</td>
</tr>
<tr>
<td><strong>04</strong> City of Conroe 529 Employees</td>
<td><strong>04</strong> National Oilwell Varco LP/Brandt $69,220,784</td>
</tr>
<tr>
<td><strong>05</strong> Community Pathology Associates 424 Employees</td>
<td><strong>05</strong> The GEO Group $55,073,750</td>
</tr>
<tr>
<td><strong>06</strong> National Oilwell Varco - Downhole 400 Employees</td>
<td><strong>06</strong> Wal-Mart Real Estate Business Trust $52,834,352</td>
</tr>
<tr>
<td><strong>07</strong> Mediators, Inc. 390 Employees</td>
<td><strong>07</strong> Entergy Texas Inc. $47,466,180</td>
</tr>
<tr>
<td><strong>08</strong> Tony Guillo Motors 305 Employees</td>
<td><strong>08</strong> Professional Directional LTD $41,848,880</td>
</tr>
<tr>
<td><strong>09</strong> Lowe’s 300 Employees</td>
<td><strong>09</strong> National Oilwell Varco DHT LP $39,156,970</td>
</tr>
<tr>
<td><strong>10</strong> Wal-Mart 300 Employees</td>
<td><strong>10</strong> Western Rim Investors 2012-3 LP $36,610,750</td>
</tr>
</tbody>
</table>

Source: Montgomery Central Appraisal District.
New to Conroe!

The partnership between Lone Star Community Radio and the City of Conroe was developed to provide the Citizens with hyperlocal community programming 24/7 as well as an emergency alert system that will help connect citizens directly with the City of Conroe’s emergency management team in the event of an emergency.

This partnership will also produce quality programming for the City of Conroe’s already blossoming local TV channel, Our City TV.

Beyond the practical reasons for having locally produced programming, Lone Star Community Radio helps to create the kind of strong community identity that is so attractive to young families and potential businesses, programming which celebrates our dynamic City.

LONE STAR
Community Radio
irlonestar.com/Conroe’s FM 104.5 & 106.1